



STATE OF ILLINOIS
EXECUTIVE OFFICE OF THE GOVERNOR
GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET

DECEMBER 15, 2020

November 2020 Report to the Legislative Budget Oversight Commission

In accordance with 25 ILCS 10/20, this report contains information regarding revenue and expenditures, statutory transfers, and necessary budget management actions taken by the Office of the Governor, the Governor's Office of Management and Budget, or any state agency. This report also contains information about the expenditure of federal financial relief by State and local governments related to the COVID-19 pandemic.

Year-to-Date General Funds Revenues

See Appendix A for All Funds. Note: final income tax payments for individual and corporate income tax - totaling more than \$1.1 billion - were delayed from April 2020 to July 2020, shifting to FY2021. Sales tax collections in FY 2021 appear to be benefiting from pent up consumer demand carried over from the end of FY 2020.

| General Funds Monthly Revenues | | | | | |
|--------------------------------|-------------------------|-------------------------------|-------------------------|---------------------|----------------------|
| November 2020 | | | | | |
| (\$ millions) | | | | | |
| | November FY20 Actual | November FY21 Budgeted* | November FY21 Actual | Budgeted vs Actual | |
| | | | | Dollar Variation | Percent Variation |
| Individual Income Tax | \$ 1,262 | \$ 1,178 | \$ 1,275 | \$ 97 | 8.2% |
| Corporate Income Tax | \$ 103 | \$ 31 | \$ 46 | \$ 15 | 49.9% |
| Sales Tax | \$ 749 | \$ 683 | \$ 739 | \$ 56 | 8.2% |
| Public Utility | 58 | 74 | 61 | (13) | (18.1%) |
| Cigarette | 22 | 20 | 24 | 4 | 22.6% |
| Inheritance | 24 | 19 | 11 | (8) | (40.9%) |
| Liquor | 16 | 14 | 15 | 1 | 3.5% |
| Insurance | 1 | 34 | 3 | (31) | (91.3%) |
| Corporate Franchise | 21 | 19 | 25 | 6 | 28.4% |
| Investment Income | 12 | 14 | 2 | (12) | (85.2%) |
| Cook County IGT | 56 | 56 | - | (56) | (100.0%) |
| Other | 29 | 39 | 17 | (22) | (56.0%) |
| TOTAL STATE REVENUES | \$ 2,353 | \$ 2,181 | \$ 2,218 | \$ 37 | 1.7% |
| Federal Revenues | \$ 210 | \$ 360 | \$ 852 | \$ 492 | 136.9% |
| Transfers In | \$ 103 | \$ 94 | \$ 64 | \$ (30) | (31.7%) |
| Lottery | 35 | 46 | 36 | (10) | (22.4%) |
| Gaming | 28 | - | - | 0 | 0.0% |
| Adult-Use Cannabis | - | 3 | 4 | 1 | 29.9% |
| Other | 40 | 44 | 24 | (20) | (45.7%) |
| SUBTOTAL REVENUES | \$ 2,666 | \$ 2,634 | \$ 3,134 | \$ 500 | 19.0% |
| Interfund Borrowing | 150 | - | - | 0 | 0.0% |
| Investment Borrowing | - | - | 400 | 400 | 0.0% |
| TOTAL REVENUES | \$ 2,816 | \$ 2,634 | \$ 3,534 | \$ 900 | 34.2% |

| General Funds Year-to-Date Revenues | | | | | |
|-------------------------------------|--------------------|-----------------------|--------------------|---------------------|----------------------|
| Through November 2020 | | | | | |
| (\$ millions) | | | | | |
| | FY20 YTD Actual | FY21 YTD Budgeted* | FY21 YTD Actual | Budgeted vs Actual | |
| | | | | Dollar Variation | Percent Variation |
| Individual Income Tax | \$ 6,895 | \$ 7,873 | \$ 8,122 | \$ 249 | 3.2% |
| Corporate Income Tax | \$ 749 | \$ 957 | \$ 1,022 | \$ 65 | 6.8% |
| Sales Tax | \$ 3,710 | \$ 3,591 | \$ 3,755 | \$ 164 | 4.6% |
| Public Utility | 323 | 321 | 283 | (38) | (11.7%) |
| Cigarette | 107 | 121 | 124 | 3 | 2.3% |
| Inheritance | 109 | 182 | 163 | (19) | (10.4%) |
| Liquor | 78 | 76 | 78 | 2 | 2.4% |
| Insurance | 111 | 250 | 190 | (60) | (24.1%) |
| Corporate Franchise | 105 | 121 | 141 | 20 | 16.4% |
| Investment Income | 78 | 57 | 36 | (21) | (36.6%) |
| Cook County IGT | 56 | 56 | - | (56) | (100.0%) |
| Other | 343 | 144 | 103 | (41) | (28.4%) |
| TOTAL STATE REVENUES | \$ 12,664 | \$ 13,749 | \$ 14,017 | \$ 268 | 2.0% |
| Federal Revenues | \$ 1,323 | \$ 1,254 | \$ 1,658 | \$ 404 | 32.2% |
| Transfers In | \$ 1,494 | \$ 789 | \$ 746 | \$ (43) | (5.4%) |
| Lottery | 209 | 267 | 286 | 19 | 7.1% |
| Gaming | 124 | - | - | 0 | 0.0% |
| Adult-Use Cannabis | - | 20 | 21 | 1 | 7.3% |
| Other | 1,161 | 502 | 439 | (63) | (12.6%) |
| SUBTOTAL REVENUES | \$ 15,481 | \$ 15,792 | \$ 16,421 | \$ 629 | 4.0% |
| Interfund Borrowing | 150 | - | - | 0 | 0.0% |
| Investment Borrowing | 400 | - | 400 | 400 | 0.0% |
| TOTAL REVENUES | \$ 16,031 | \$ 15,792 | \$ 16,821 | \$ 1,029 | 6.5% |

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget.

*Budgeted figures are based on historical averages as well as information from the Department of Revenue on timing of income tax deposits. Based on revised General Funds revenue forecast published in November 2020 in the [Illinois Economic and Fiscal Policy Report](#).

Year-to-Date General Funds Expenditures

See Appendix B for All Funds. Note: budgeted monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures

November 2020

(\$ millions)

| | November FY20 Actual | November FY21 Budgeted* | November FY21 Actual | Budgeted vs Actual | |
|----------------------------------|-------------------------|-------------------------------|-------------------------|---------------------|----------------------|
| | | | | Dollar Variation | Percent Variation |
| Healthcare and Family Services | \$ 240 | \$ 262 | \$ 455 | \$ 193 | 73.6% |
| State Board of Education | \$ 691 | \$ 695 | \$ 768 | \$ 73 | 10.5% |
| Retirement Systems | \$ 574 | \$ 663 | \$ 582 | \$ (81) | (12.3%) |
| Chicago Teacher's Pension System | \$ 20 | \$ 21 | \$ 21 | \$ (0) | (0.0%) |
| Dept of Human Services | \$ 365 | \$ 433 | \$ 283 | \$ (150) | (34.6%) |
| Department on Aging | \$ 63 | \$ 73 | \$ 122 | \$ 49 | 66.4% |
| Department of Corrections | \$ 130 | \$ 143 | \$ 108 | \$ (35) | (24.4%) |
| Group Insurance (CMS) | \$ 170 | \$ 160 | \$ - | \$ (160) | (100.0%) |
| Higher Education | \$ 216 | \$ 221 | \$ 363 | \$ 142 | 64.3% |
| Other Agencies | \$ 214 | \$ 242 | \$ 176 | \$ (66) | (27.2%) |
| Total | \$ 2,684 | \$ 2,914 | \$ 2,879 | \$ (35) | (1.2%) |

General Funds Year-to-Date Expenditures

Through November 2020

(\$ millions)

| | FY20 YTD Actual | FY21 YTD Budgeted* | FY21 YTD Actual | Budgeted vs Actual | |
|----------------------------------|--------------------|-----------------------|--------------------|---------------------|----------------------|
| | | | | Dollar Variation | Percent Variation |
| Healthcare and Family Services | \$ 1,761 | \$ 1,928 | \$ 2,648 | \$ 720 | 37.3% |
| State Board of Education | \$ 3,053 | \$ 3,072 | \$ 3,055 | \$ (17) | (0.5%) |
| Retirement Systems | \$ 3,387 | \$ 3,607 | \$ 3,711 | \$ 104 | 2.9% |
| Chicago Teacher's Pension System | \$ 114 | \$ 118 | \$ 140 | \$ 21 | 17.9% |
| Dept of Human Services | \$ 1,254 | \$ 1,487 | \$ 1,520 | \$ 33 | 2.2% |
| Department on Aging | \$ 282 | \$ 327 | \$ 320 | \$ (7) | (2.0%) |
| Department of Corrections | \$ 525 | \$ 576 | \$ 510 | \$ (66) | (11.5%) |
| Group Insurance (CMS) | \$ 1,350 | \$ 962 | \$ 1,104 | \$ 142 | 14.7% |
| Higher Education | \$ 1,121 | \$ 1,145 | \$ 1,133 | \$ (11) | (1.0%) |
| Other Agencies | \$ 977 | \$ 1,107 | \$ 983 | \$ (124) | (11.2%) |
| Total | \$ 13,824 | \$ 14,329 | \$ 15,125 | \$ 795 | 5.5% |

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget

Note: Lapse period spending is not included in this table. Amounts reflect only vouchers presented from FY21 appropriations.

*Budgeted figures are based on GOMB estimates and historical averages regarding timing of vouchers presented.

Expenditures of Federal Financial Relief Related to COVID-19

Since early March, Congress has enacted four pieces of legislation to address the impact of COVID-19:

- 1) Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 — Enacted March 6, 2020
- 2) Families First Coronavirus Response Act (FFCRA) - Enacted March 18, 2020
- 3) Coronavirus Aid, Relief, and Economic Security (CARES) Act - Enacted March 27, 2020
- 4) Paycheck Protection Program and Health Care Enhancement Act — Enacted April 24, 2020

Through these four laws, approximately \$5.5 billion is expected to flow through the state budget to address various needs during fiscal year 2020 and fiscal year 2021. For more details on the programs, please refer to GOMB's [Federal Aid Directed to the State of Illinois for COVID-19 Response](#). Additional awards may be announced by the federal government at a later date.

The largest piece of direct aid came to Illinois through a provision in the CARES Act which created the Coronavirus Relief Fund (CRF) for state and local governments. The State of Illinois received just over \$3.519 billion directly from the fund to cover the state's necessary incurred expenditures in response to COVID-19 between March 1, 2020 and December 30, 2020. Funds can be used for goods or services where the performance or delivery occurred in this timeframe, even if the payment occurs after the end of the timeframe. Approximately \$350 million of the allocation had been expended as of June 30, 2020, leaving \$3.2 billion available for fiscal year 2021 purposes, which was fully allocated through fiscal year 2021 appropriations. The CRF money was initially deposited into the state's Disaster Response and Recovery Fund but \$2.7 billion was transferred to the State Coronavirus Urgent Remediation Emergency (CURE) Fund and \$125 million was transferred to the Local CURE Fund prior to July 31, 2020.

The following tables illustrate expenditures from fiscal year 2021 appropriations compared to the federal award amount. In several appropriations, amounts for the enhanced federal awards are combined with other programmatic appropriations and will not directly line up with the COVID-19 response award amount.

| Coronavirus Relief Fund/State and Local CURE Funding | | | | | |
|--|-------------------------------------|---|------------------------|--------------------------|------------------|
| Through November 2020 | | | | | |
| (\$ Millions) | | | | | |
| Agency | Fund | Description | Remaining CRF for FY21 | Total FY21 Appropriation | YTD Expenditures |
| IEMA | State CURE | Coronavirus Relief Fund - IEMA, DPH, Agency Ops | - | 1,500 | 66 |
| DCEO | State CURE | Coronavirus Relief Fund - Business Interruption | - | 376 | 171 |
| DCEO | State CURE | Coronavirus Relief Fund - Child Care Grants | - | 260 | 249 |
| DCEO | Local CURE | Coronavirus Relief Fund - Local Govt | - | 250 | 93 |
| DCEO | State CURE | Coronavirus Relief Fund - Tech Assistance | - | 10 | - |
| IDOR | State CURE | Coronavirus Relief Fund - Rent/Mortgage Assist | - | 396 | 317 |
| DHS | State CURE | Coronavirus Relief Fund - DHS Grants | - | 30 | 28 |
| DHS | State CURE | Coronavirus Relief Fund -Welcoming Centers | - | 32 | 13 |
| HFS | State CURE | Coronavirus Relief Fund - Healthcare Providers | - | 830 | 148 |
| IEMA/GOV | State CURE | Transfers for Agency Costs (See page 7) | - | - | 416 |
| IEMA | Disaster Response and Recovery Fund | Coronavirus Relief Fund - IEMA Operations | - | - | 87 |
| Coronavirus Relief Fund Total | | | 3,166 | 3,684 | 1,587 |

Note: Expenditures by the Illinois Department of Revenue from the Coronavirus Relief Fund represent amounts deposited into the Illinois Housing Development Authority's (IHDA) locally held funds. Through November 30, 2020, \$196.8 million of the \$303 million transferred from the state treasury to IHDA's locally held funds has been expended by IHDA.

Expenditures of Federal Financial Relief Related to COVID-19 - Continued

| Other Federal COVID-19 Response Funding | | | | | |
|---|--|--|-------------------------|-----------------------------|---------------------|
| Through November 2020 (\$ Millions) | | | | | |
| Agency | Fund | Description | Federal Award Amount | Total FY21 Appropriation | YTD Expenditures |
| ISBE | SBE Federal Department of Education Fund | Elementary and Secondary Emergency Relief Fund | 569 | 570 | 94 |
| ISBE | SBE Federal Department of Education Fund | Governor's Emergency Education Relief Fund | 108 | 109 | 1 |
| IBHE | BHE Federal Grants Fund | Governor's Emergency Education Relief Fund | - | 31 | 5 |
| ICCB | Illinois Community College Board Contracts and Grants Fund | Governor's Emergency Education Relief Fund | - | 19 | 1 |
| ALPLM | Presidential Library and Museum Operating Fund | Governor's Emergency Education Relief Fund | - | 0 | - |
| DCEO | Commerce and Community Affairs Assistance Fund | Small Business Development Program | 7 | 15 | 1 |
| DCEO | Federal Workforce Training Fund | COVID-19 Dislocated Worker Grant | 17 | 300 | 46 |
| DCEO | Low Income Home Energy Assistance Block Grant Fund | Low Income Home Energy Assistance Block Grant (LIHEAP) | 42 | 330 | 60 |
| DCEO | Community Services Block Grant Fund | Community Services Block Grant | 47 | 118 | 10 |
| DCEO | Community Development/Small Cities Block Grant Fund | Community Development Block Grant - Non-Entitlement and Entitlement | 48 | 100 | 1 |
| IDOT | Federal Mass Transit Trust Fund | Federal Transit Administration - Transit Infrastructure Grants | 57 | 57 | 3 |
| IDOT | Federal/State/Local Airport Fund | Grants-in-Aid for Airports | 447 | 447 | 370 |
| IEMA | Homeland Security Emergency Preparedness Trust Fund | Emergency Management Performance Grants | 3 | 23 | 3 |
| CJIA | Criminal Justice Trust Fund | Coronavirus Emergency Supplemental Funding (CESF) | 20 | 20 | 0 |
| DOC | Department of Corrections Reimbursement and Education Fund | Coronavirus Emergency Supplemental Funding (CESF) | - | 87 | 1 |
| DJJ | Department of Corrections Reimbursement and Education Fund | Coronavirus Emergency Supplemental Funding (CESF) | - | 5 | 0 |
| Aging | Services for Older Americans Fund | Congregate and Home Delivered Meals | 26 | 226 | 26 |
| Aging | Services for Older Americans Fund | Title III Part B Supportive Services | 7 | 10 | 0 |
| Aging | Services for Older Americans Fund | Title II Part E Supportive Services for Family Caregivers | 4 | 45 | 3 |
| Aging | Services for Older Americans Fund | Title VII Long Term Care Ombudsman Program - Elder Rights Protection | 1 | 3 | 0 |
| Aging | Services for Older Americans Fund | Title VII Part C Independent Living | 3 | 3 | 0 |
| Aging | Services for Older Americans Fund | Aging and Disability Resource Centers | 2 | 4 | 1 |
| DHS | DHS Special Purposes Trust Fund | Child Care Development Block Grant | 118 | 429 | 116 |
| DHS | DHS Federal Projects Fund | Homeless Assistance Grants | 43 | 48 | 0 |
| DHS | DHS Special Purposes Trust Fund | Family Violence Prevention | 1 | 5 | 3 |
| DHS | Alcoholism and Substance Abuse Fund | Mental Health and Substance Abuse Grants | 2 | 19 | 2 |
| DPH | Public Health Services Fund | Public Health Emergency Preparedness | 23 | 80 | 6 |
| DPH | Public Health Services Fund | Health Protection Services Performed by Local Health Providers | 304 | 416 | 55 |
| DPH | Public Health Services Fund | Health Protection Services and Planning for HIV/AIDS program | 7 | 117 | 26 |
| DCFS | DCFS Children's Services Fund | Child Welfare Services | 2 | 163 | 17 |
| IAC | Illinois Arts Council Federal Grant Fund | National Endowment for the Arts Federal Award | 1 | 1 | 1 |
| IDES | Title III Social Security and Employment Fund | Administrative Costs for Unemployment Insurance | 46 | 288 | 85 |
| SOS | Library Services Fund | Library and Museum Grants | 1 | 7 | 2 |
| Elections | Help Illinois Vote Fund | Grants to Local Election Authorities | 14 | 17 | 2 |

Appropriation Line Transfers

Each fiscal year agencies receive individual appropriations from specific funds for specific purposes. Examples of these would be individual appropriations for expenses such as personal services (payroll), equipment, or printing. State statute (30 ILCS 105/13.2) authorizes agencies to transfer up to 2 percent of their aggregate appropriation from one line item to another as long as the appropriations are from the same fund. In a typical year, agencies are prohibited from transferring amounts from the following appropriation line items: personal services, State contributions to the State Employees' Retirement System, retirement contributions paid by the employer, and State contribution for employee group insurance.

Public Act 101-636, effective June 10, 2020, provides state agencies more flexibility for the fiscal year 2021 budget, by allowing aggregate transfers for operational or lump sum expenses of up to 8 percent rather than 2 percent. Section (c-7) of 30 ILCS 105/13.2 eliminates most of the typical limitations for appropriation transfers for fiscal year 2021 as well, with the exception that agencies cannot transfer from grant line item or grant lump sum appropriations. Grant line item and grant lump sum appropriations do not count toward the total 8 percent transfer limit from each fund. Because personal services transfers are authorized in fiscal year 2021, any such transfers must be accompanied by transfers into the corresponding appropriations for employee retirement contributions paid by the employer and for the employer share of the employee contributions required for the retirement system.

For this report, all transfers under this authority that exceed 2 percent are required to be disclosed.

Appropriation Line Transfers

Through November 2020

| <u>Agency</u> | <u>Fund</u> | <u>From Line</u> | <u>To Line</u> | <u>Amount</u> | <u>Description</u> |
|---------------|-------------|------------------|----------------|---------------|--------------------|
|---------------|-------------|------------------|----------------|---------------|--------------------|

There are no transfers to report for this period

Fund Transfers

Authority for transfers between funds exists in statute in a variety of forms. Statute dictates the amounts, the timing, the initiating agency, and any other aspects necessary. The table below outlines discretionary transfers that are initiated by the Office of the Governor and the Governor's Office of Management and Budget. All other transfers initiated by agencies under the Governor are included in Appendix C.

| Fund Transfers | | | | | | | |
|-------------------------------------|---|---------------|----------|---------------------|-------------|--------------|--|
| November 2020 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| State CURE | General Revenue Fund | 11/30/2020 | Governor | 310STCURE | 57,150,044 | 11/30/2020 | |
| State CURE | Capital Development Fund | 11/30/2020 | Governor | 310STCURE | 7,601,702 | 11/30/2020 | |
| State CURE | Technology Management Revolving Fund | 11/30/2020 | Governor | 310STCURE | 4,485,931 | 11/30/2020 | |
| State CURE | Mental Health Fund | 11/18/2020 | Governor | 310STCURE | 20,000,000 | 11/18/2020 | |
| State CURE | DHS State Projects Fund | 11/18/2020 | Governor | 310STCURE | 2,000,000 | 11/18/2020 | |
| State CURE | General Revenue Fund | 11/6/2020 | Governor | 310STCURE | 8,540,678 | 11/6/2020 | |
| State CURE | General Revenue Fund | 11/6/2020 | Governor | 310STCURE | 95,000,000 | 11/6/2020 | |
| State CURE | Road Fund | 11/6/2020 | Governor | 310STCURE | 1,442,279 | 11/6/2020 | |
| State CURE | State Parks Fund | 11/6/2020 | Governor | 310STCURE | 4,941 | 11/6/2020 | |
| State CURE | Wildlife and Fish Fund | 11/6/2020 | Governor | 310STCURE | 3,195 | 11/6/2020 | |
| State CURE | Fire Prevention Fund | 11/6/2020 | Governor | 310STCURE | 11,544 | 11/6/2020 | |
| State CURE | Radiation Protection Fund | 11/6/2020 | Governor | 310STCURE | 263,040 | 11/6/2020 | |
| State CURE | Hospital Licensure Fund | 11/6/2020 | Governor | 310STCURE | 18,706 | 11/6/2020 | |
| State CURE | General Obligation Bond Retirement and Interest Fund | 11/6/2020 | Governor | 310STCURE | 3,183,333 | 11/6/2020 | |
| State CURE | Facility Licensure Fund | 11/6/2020 | Governor | 310STCURE | 14,427 | 11/6/2020 | |
| State CURE | Home Services Medicaid Trust Fund | 11/6/2020 | Governor | 310STCURE | 19,497 | 11/6/2020 | |
| State CURE | State Gaming Fund | 11/6/2020 | Governor | 310STCURE | 89,089 | 11/6/2020 | |
| State CURE | Capital Development Fund | 11/6/2020 | Governor | 310STCURE | 10,793,028 | 11/6/2020 | |
| State CURE | State Crime Laboratory Fund | 11/6/2020 | Governor | 310STCURE | 4,823 | 11/6/2020 | |
| State CURE | Weights and Measures Fund | 11/6/2020 | Governor | 310STCURE | 71,896 | 11/6/2020 | |
| State CURE | Illinois School Asbestos Abatement Fund | 11/6/2020 | Governor | 310STCURE | 10,275 | 11/6/2020 | |
| State CURE | Pollution Control Board Trust Fund | 11/6/2020 | Governor | 310STCURE | 840 | 11/6/2020 | |
| State CURE | Capital Development Board Revolving Fund | 11/6/2020 | Governor | 310STCURE | 7,256 | 11/6/2020 | |
| State CURE | Professions Indirect Cost Fund | 11/6/2020 | Governor | 310STCURE | 306,297 | 11/6/2020 | |
| State CURE | Illinois Health Facilities Planning Fund | 11/6/2020 | Governor | 310STCURE | 603 | 11/6/2020 | |
| State CURE | Emergency Public Health Fund | 11/6/2020 | Governor | 310STCURE | 34,483 | 11/6/2020 | |
| State CURE | LaSalle Veterans Home Fund | 11/6/2020 | Governor | 310STCURE | 655,109 | 11/6/2020 | |
| State CURE | Anna Veterans Home Fund | 11/6/2020 | Governor | 310STCURE | 278,697 | 11/6/2020 | |
| State CURE | Long Term Care Monitor/Receiver Fund | 11/6/2020 | Governor | 310STCURE | 273,031 | 11/6/2020 | |
| State CURE | Used Tire Management Fund | 11/6/2020 | Governor | 310STCURE | 20,957 | 11/6/2020 | |
| State CURE | Guardianship and Advocacy Fund | 11/6/2020 | Governor | 310STCURE | 3,292 | 11/6/2020 | |
| State CURE | Working Capital Revolving Fund | 11/6/2020 | Governor | 310STCURE | 4,447 | 11/6/2020 | |
| State CURE | State Garage Revolving Fund | 11/6/2020 | Governor | 310STCURE | 31,873 | 11/6/2020 | |
| State CURE | Technology Management Revolving Fund | 11/6/2020 | Governor | 310STCURE | 19,289,049 | 11/6/2020 | |
| State CURE | Facilities Management Revolving Fund | 11/6/2020 | Governor | 310STCURE | 267,283 | 11/6/2020 | |
| State CURE | Professional Services Fund | 11/6/2020 | Governor | 310STCURE | 142,311 | 11/6/2020 | |
| State CURE | Tattoo and Body Piercing Establishment Registration Fund | 11/6/2020 | Governor | 310STCURE | 1,783 | 11/6/2020 | |
| State CURE | Workers' Compensation Revolving Fund | 11/6/2020 | Governor | 310STCURE | 12,760 | 11/6/2020 | |
| State CURE | Criminal Justice Information Projects Fund | 11/6/2020 | Governor | 310STCURE | 142 | 11/6/2020 | |
| State CURE | Public Health Laboratory Services Revolving Fund | 11/6/2020 | Governor | 310STCURE | 891,200 | 11/6/2020 | |
| State CURE | Long-Term Care Provider Fund | 11/6/2020 | Governor | 310STCURE | 14,089 | 11/6/2020 | |
| State CURE | Lead Poisoning Screening, Prevention, and Abatement Fund | 11/6/2020 | Governor | 310STCURE | 75,474 | 11/6/2020 | |
| State CURE | Tanning Facility Permit Fund | 11/6/2020 | Governor | 310STCURE | 424 | 11/6/2020 | |
| State CURE | Plumbing Licensure and Program Fund | 11/6/2020 | Governor | 310STCURE | 9,461 | 11/6/2020 | |
| State CURE | Tax Compliance and Administration Fund | 11/6/2020 | Governor | 310STCURE | 29,904 | 11/6/2020 | |
| State CURE | Small Business Environmental Assistance Fund | 11/6/2020 | Governor | 310STCURE | 2,173 | 11/6/2020 | |
| State CURE | State Employees Retirement System Fund | 11/6/2020 | Governor | 310STCURE | 57,807 | 11/6/2020 | |
| State CURE | Early Intervention Services Revolving Fund | 11/6/2020 | Governor | 310STCURE | 4,702,112 | 11/6/2020 | |
| State CURE | Illinois Workers' Compensation Commission Operations Fund | 11/6/2020 | Governor | 310STCURE | 2,904 | 11/6/2020 | |
| State CURE | Supplemental Low-Income Energy Assistance Fund | 11/6/2020 | Governor | 310STCURE | 20,365 | 11/6/2020 | |
| State CURE | Pesticide Control Fund | 11/6/2020 | Governor | 310STCURE | 282,910 | 11/6/2020 | |
| State CURE | Quincy Veterans Home Fund | 11/6/2020 | Governor | 310STCURE | 1,125,582 | 11/6/2020 | |
| State CURE | Death Certificate Surcharge Fund | 11/6/2020 | Governor | 310STCURE | 205,885 | 11/6/2020 | |
| State CURE | Motor Carrier Safety Inspection Fund | 11/6/2020 | Governor | 310STCURE | 2,070 | 11/6/2020 | |
| State CURE | State Police Whistleblower Reward and Protection Fund | 11/6/2020 | Governor | 310STCURE | 1,143,466 | 11/6/2020 | |
| State CURE | State Lottery Fund | 11/6/2020 | Governor | 310STCURE | 13,416 | 11/6/2020 | |
| State CURE | Tourism Promotion Fund | 11/6/2020 | Governor | 310STCURE | 68,085 | 11/6/2020 | |
| State CURE | Nuclear Safety Emergency Preparedness Fund | 11/6/2020 | Governor | 310STCURE | 655,419 | 11/6/2020 | |
| State CURE | State Police Operations Assistance Fund | 11/6/2020 | Governor | 310STCURE | 217,382 | 11/6/2020 | |
| State CURE | Traffic and Criminal Conviction Surcharge Fund | 11/6/2020 | Governor | 310STCURE | 12,703 | 11/6/2020 | |
| State CURE | Intra-Agency Services Fund | 11/6/2020 | Governor | 310STCURE | 46,995 | 11/6/2020 | |
| State CURE | Public Health Special State Projects Fund | 11/6/2020 | Governor | 310STCURE | 73,704 | 11/6/2020 | |
| State CURE | State Police Services Fund | 11/6/2020 | Governor | 310STCURE | 55,340 | 11/6/2020 | |
| State CURE | Health Insurance Reserve Fund | 11/6/2020 | Governor | 310STCURE | 54,789 | 11/6/2020 | |
| State CURE | Cannabis Regulation Fund | 11/6/2020 | Governor | 310STCURE | 2,708 | 11/6/2020 | |
| State CURE | Metabolic Screening and Treatment Fund | 11/6/2020 | Governor | 310STCURE | 22,969 | 11/6/2020 | |
| State CURE | Insurance Producer Administration Fund | 11/6/2020 | Governor | 310STCURE | 55,479 | 11/6/2020 | |
| State CURE | Low-Level Radioactive Waste Facility Development and Operation Fund | 11/6/2020 | Governor | 310STCURE | 30,958 | 11/6/2020 | |
| State CURE | Park and Conservation Fund | 11/6/2020 | Governor | 310STCURE | 32,178 | 11/6/2020 | |
| State CURE | Vehicle Inspection Fund | 11/6/2020 | Governor | 310STCURE | 844 | 11/6/2020 | |
| State CURE | Build Illinois Bond Fund | 11/6/2020 | Governor | 310STCURE | 19,529 | 11/6/2020 | |
| State CURE | Manteno Veterans Home Fund | 11/6/2020 | Governor | 310STCURE | 779,912 | 11/6/2020 | |
| State CURE | Insurance Financial Regulation Fund | 11/6/2020 | Governor | 310STCURE | 12,710 | 11/6/2020 | |
| October 2020 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| State CURE | DHS State Projects Fund | 10/1/2020 | Governor | 310STCURE | (5,000,000) | 10/1/2020 | |
| State CURE | Public Health Services Fund | 10/6/2020 | Governor | 310STCURE | 35,000,000 | 10/6/2020 | |
| September 2020 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| State CURE | DHS State Projects Fund | 9/21/2020 | Governor | 310STCURE | 5,000,000 | 9/21/2020 | |
| State CURE | DHS State Projects Fund | 9/18/2020 | Governor | 310STCURE | 5,000,000 | 9/18/2020 | |
| August 2020 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| State CURE | Public Health Services Fund | 8/6/2020 | Governor | 310STCURE | 50,000,000 | 8/6/2020 | |
| State CURE | Tourism Promotion Fund | 8/20/2020 | Governor | 310STCURE | 8,048,939 | 8/20/2020 | |
| July 2020 | | | | | | | |
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared | |
| State CURE | Public Health Services Fund | 7/21/2020 | Governor | 310STCURE | 50,000,000 | 7/21/2020 | |
| State CURE | Mental Health Fund | 7/21/2020 | Governor | 310STCURE | 25,000,000 | 7/21/2020 | |
| Disaster Response and Recovery Fund | Local CURE | 7/21/2020 | Governor | 310LOCURE | 90,000,000 | 7/21/2020 | |
| Disaster Response and Recovery Fund | Local CURE | 7/21/2020 | Governor | 310LOCURE | 35,000,000 | 7/21/2020 | |

Current Budget Management Actions

Hiring Freeze: Effective April 6, 2020, all non-essential hiring was frozen until further notice.

Travel Restrictions: Effective March 13, 2020, all forms of travel that are not mission essential to the operations of a state agency were cancelled or put on hold indefinitely.

Examples of allowable travel that are mission essential to agency operations are as follows:

- Department of Children and Family Services investigations, follow-up on youth in care.
- Testifying in a court case or replying to a subpoena.
- Mandated training for public safety or health related job functions.
- Police and emergency services personnel on duty, including medical transport.

Other Spending Controls: In September 2020, state agencies were asked to identify possible 5 percent reserves in General Fund and Other State Fund appropriations. As of November 30, 2020, those proposals were still under review by the Governor's Office of Management and Budget.

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category

Through November 2020

(\$ millions)

| | FY21 YTD Estimated* | FY21 YTD Actual | Dollar Change | Percent Change |
|---------------------|------------------------|--------------------|------------------|-------------------|
| GENERAL FUNDS** | \$ 13,870 | \$ 15,504 | \$ 1,634 | 11.8% |
| HIGHWAY FUNDS | \$ 2,092 | \$ 2,988 | \$ 896 | 42.8% |
| SPECIAL STATE FUNDS | \$ 14,322 | \$ 14,318 | \$ (4) | (0.0%) |
| BOND FINANCED FUNDS | \$ 358 | \$ 870 | \$ 513 | 0.0% |
| DEBT SERVICE FUNDS | \$ 790 | \$ 593 | \$ (197) | (25.0%) |
| FEDERAL TRUST FUNDS | \$ 1,860 | \$ 2,621 | \$ 761 | 40.9% |
| REVOLVING FUNDS | \$ 278 | \$ 273 | \$ (5) | (1.9%) |
| STATE TRUST FUNDS | \$ 36,993 | \$ 40,421 | \$ 3,428 | 9.3% |
| Total | \$ 70,562 | \$ 77,588 | \$ 7,026 | 10.0% |

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget

*Estimated revenues are based on historical averages by fund category, except for General Funds.

**General Funds estimated revenues are based on the GOMB November revision.

Note: Transfers are not included in this table.

Appendix B

All Funds Year-to-Date Expenditures by Fund Category

Through November 2020

(\$ millions)

| | FY21 YTD Estimated* | FY21 YTD Actual | Dollar Change | Percent Change |
|---------------------|------------------------|--------------------|------------------|-------------------|
| GENERAL FUNDS** | \$ 14,329 | \$ 15,046 | \$ 716 | 5.0% |
| HIGHWAY FUNDS | \$ 1,802 | \$ 2,142 | \$ 340 | 18.9% |
| SPECIAL STATE FUNDS | \$ 8,492 | \$ 10,051 | \$ 1,559 | 18.4% |
| BOND FINANCED FUNDS | \$ 249 | \$ 674 | \$ 425 | 170.4% |
| DEBT SERVICE FUNDS | \$ 1,557 | \$ 1,882 | \$ 325 | 20.9% |
| FEDERAL TRUST FUNDS | \$ 1,249 | \$ 2,927 | \$ 1,678 | 134.3% |
| REVOLVING FUNDS | \$ 174 | \$ 287 | \$ 112 | 64.3% |
| STATE TRUST FUNDS | \$ 120 | \$ 148 | \$ 28 | 23.2% |
| Total | \$ 27,974 | \$ 33,156 | \$ 5,183 | 18.5% |

Source: Illinois Office of the Comptroller and Governor's Office of Management and Budget

*Estimated expenditures are based on historical averages by fund category, except for General Funds.

**General Funds estimated expenditures are based on the FY21 enacted budget.

Note: Lapse period spending and transfers are not included in this table, only expenditures from FY21 appropriations.

Appendix C – Fund Transfers Directed by Agencies Under the Governor

| Fund Transfers | | November 2020 | | | | |
|--|---|---------------|---------|---------------------|---------------|--------------|
| From Fund | To Fund | Date Recorded | Agency | Transfer Identifier | Amount | Date Cleared |
| Education Assistance Fund | Workers' Compensation Revolving Fund | 11/10/2020 | CMS | 416WCOMP | 194,200.00 | N/A |
| Education Assistance Fund | Workers' Compensation Revolving Fund | 11/5/2020 | CMS | 416WCOMP | 194,200.00 | N/A |
| Social Services Block Grant Fund | Local Initiative Fund | 11/24/2020 | DHS | 444FRANT | 130,000.00 | 11/24/2020 |
| Social Services Block Grant Fund | General Revenue Fund | 11/19/2020 | DHS | 444FRANT | 975,000.00 | 11/19/2020 |
| Social Services Block Grant Fund | DHS Special Purposes Trust Fund | 11/19/2020 | DHS | 444FRANT | 525,000.00 | 11/19/2020 |
| Social Services Block Grant Fund | Local Initiative Fund | 11/19/2020 | DHS | 444FRANT | 1,700,000.00 | 11/19/2020 |
| DHS Special Purposes Trust Fund | Governor's Grant Fund | 11/12/2020 | DHS | 444GOVRT | 25,000.00 | 11/12/2020 |
| State Lottery Fund | Common School Fund | 11/18/2020 | Lottery | 458INTERS | 36,000,000.00 | 11/18/2020 |
| Child Support Enforcement Trust Fund | Child Support Administrative Fund | 11/13/2020 | HFS | 478CHILDS | 4,500,000.00 | 11/13/2020 |
| Public Aid Recoveries Trust Fund | Drug Rebate Fund | 11/25/2020 | HFS | 478DRUGRE | 5,396,750.02 | 11/25/2020 |
| Public Aid Recoveries Trust Fund | Drug Rebate Fund | 11/12/2020 | HFS | 478DRUGRE | 8,935,322.62 | 11/12/2020 |
| Hospital Provider Fund | Health and Human Services Medicaid Trust Fund | 11/6/2020 | HFS | 478HHSMTF | 1,666,667.00 | 11/6/2020 |
| Hospital Provider Fund | Healthcare Provider Relief Fund | 11/6/2020 | HFS | 478HHSMTF | 30,416,667.00 | 11/6/2020 |
| Hospital Provider Fund | Long-Term Care Provider Fund | 11/6/2020 | HFS | 478LTCPRO | 2,500,000.00 | 11/6/2020 |
| Cannabis Regulation Fund | General Revenue Fund | 11/4/2020 | IDOR | 492CANREG | 3,147,297.26 | 11/4/2020 |
| Cannabis Regulation Fund | Criminal Justice Information Projects Fund | 11/4/2020 | IDOR | 492CANREG | 2,248,069.48 | 11/4/2020 |
| Cannabis Regulation Fund | Drug Treatment Fund | 11/4/2020 | IDOR | 492CANREG | 179,845.56 | 11/4/2020 |
| Cannabis Regulation Fund | Department of Human Services Community Services Fund | 11/4/2020 | IDOR | 492CANREG | 1,798,455.58 | 11/4/2020 |
| Cannabis Regulation Fund | Local Government Distributive Fund | 11/4/2020 | IDOR | 492CANREG | 719,382.23 | 11/4/2020 |
| Cannabis Regulation Fund | Cannabis Expungement Fund | 11/4/2020 | IDOR | 492CANREG | 252,082.34 | 11/4/2020 |
| Cannabis Regulation Fund | Budget Stabilization Fund | 11/4/2020 | IDOR | 492CANREG | 899,227.79 | 11/4/2020 |
| Used Tire Management Fund | General Revenue Fund | 11/5/2020 | IDOR | 492EXCESS | 1,242,428.25 | 11/5/2020 |
| State and Local Sales Tax Reform Fund | Regional Transportation Authority Occupation and Use Tax Replacement Fund | 11/10/2020 | IDOR | 492SALEST | 5,762,684.48 | 11/10/2020 |
| State and Local Sales Tax Reform Fund | Local Government Distributive Fund | 11/10/2020 | IDOR | 492SALEST | 36,843,030.29 | 11/10/2020 |
| State and Local Sales Tax Reform Fund | Build Illinois Fund | 11/10/2020 | IDOR | 492SALEST | 3,150,000.00 | 11/10/2020 |
| County and Mass Transit District Fund | RTA Sales Tax Trust Fund | 11/6/2020 | IDOR | 492SALEST | 11,170,329.66 | 11/6/2020 |
| General Revenue Fund | Tourism Promotion Fund | 11/4/2020 | IDOR | 492TOURIS | 1,562,548.15 | N/A |
| Road Fund | Public Transportation Fund | 11/16/2020 | IDOR | 492TRANS | 29,934,155.40 | 11/16/2020 |
| Road Fund | Public Transportation Fund | 11/9/2020 | IDOR | 492TRANS | 1,630,044.63 | 11/9/2020 |
| Road Fund | Public Transportation Fund | 11/9/2020 | IDOR | 492TRANS | 1,361,628.76 | 11/9/2020 |
| Motor Fuel Tax Fund | Public Transportation Fund | 11/5/2020 | IDOT | 494MFTDIS | 3,500,000.00 | 11/5/2020 |
| Motor Fuel Tax Fund | Grade Crossing Protection Fund | 11/5/2020 | IDOT | 494MFTDIS | 420,000.00 | 11/5/2020 |
| Motor Fuel Tax Fund | State Boating Act Fund | 11/5/2020 | IDOT | 494MFTDIS | 28,747,208.61 | 11/5/2020 |
| Motor Fuel Tax Fund | Road Fund | 11/5/2020 | IDOT | 494MFTDIS | 20,853,237.78 | 11/5/2020 |
| Motor Fuel Tax Fund | Motor Fuel Tax Municipalities Fund | 11/5/2020 | IDOT | 494MFTDIS | 14,869,080.54 | 11/5/2020 |
| Motor Fuel Tax Fund | Motor Fuel Tax Counties Fund | 11/5/2020 | IDOT | 494MFTDIS | 6,748,634.38 | 11/5/2020 |
| Motor Fuel Tax Fund | Motor Fuel Tax Townships and Road Districts Fund | 11/5/2020 | IDOT | 494MFTDIS | 44,250,787.36 | 11/5/2020 |
| Transportation Renewal Fund | State Construction Account Fund | 11/5/2020 | IDOT | 494MFTDIS | 16,331,640.15 | 11/5/2020 |
| Transportation Renewal Fund | State Construction Account Fund | 11/5/2020 | IDOT | 494MFTDIS | 16,594,045.26 | 11/5/2020 |
| Transportation Renewal Fund | Regional Transportation Authority Capital Improvement Fund | 11/5/2020 | IDOT | 494MFTDIS | 1,843,782.81 | 11/5/2020 |
| Transportation Renewal Fund | Downstate Mass Transportation Capital Improvement Fund | 11/5/2020 | IDOT | 494MFTDIS | 1,025,593.36 | 11/5/2020 |
| Sports Wagering Fund | Capital Projects Fund | 11/25/2020 | IGB | 565CPFSWF | 11,060,000.00 | 11/25/2020 |
| State Gaming Fund | School Infrastructure Fund | 11/12/2020 | IGB | 565SIF53 | 603,706.97 | 11/12/2020 |
| SBE Federal Department of Education Fund | Career and Technical Education Fund | 11/6/2020 | ISBE | 586CAREER | 60,000.00 | 11/6/2020 |
| SBE Federal Agency Services Fund | Governor's Grant Fund | 11/18/2020 | ISBE | 586GVRNT | 65,000.00 | 11/18/2020 |
| SBE Federal Agency Services Fund | Governor's Grant Fund | 11/6/2020 | ISBE | 586GVRNT | 65,000.00 | 11/6/2020 |

Appendix D - Legislative Budget Oversight Commission Legislation

(25 ILCS 10/20)

Sec. 20. Legislative Budget Oversight Commission.

(a) The General Assembly hereby finds and declares that the State is confronted with an unprecedented fiscal crisis. In light of this crisis, and the challenges it presents for the budgeting process, the General Assembly hereby establishes the Legislative Budget Oversight Commission. The purpose of the Commission is: to monitor budget management actions taken by the Office of the Governor or Governor's Office of Management and Budget; and to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic.

(b) At the request of the Commission, units of local governments shall report to the Commission on the status and distribution of federal CARES money and any other federal financial relief related to the COVID-19 pandemic.

(c) In anticipation of constantly changing and unpredictable economic circumstances, the Commission will provide a means for the Governor's Office and the General Assembly to maintain open communication about necessary budget management actions during these unprecedented times. Beginning August 15, 2020, the Governor's Office of Management and Budget shall submit a monthly written report to the Commission reporting any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any State agency. On a quarterly basis, the Governor or his or her designee shall give a report to the Commission. The report shall be given either in person or by telephonic or videoconferencing means. The report shall include:

- (1) any budget management actions taken by the Office of the Governor, Governor's Office of Management and Budget, or any agency or board under the Office of the Governor in the prior quarter;
- (2) year-to-date revenues as compared to anticipated revenues; and
- (3) year-to-date expenditures as compared to the Fiscal Year 2021 budget as enacted.

(d) The Legislative Budget Oversight Commission shall consist of the following members:

- (1) 7 members of the House of Representatives appointed by the Speaker of the House of Representatives;
- (2) 7 members of the Senate appointed by the Senate President;
- (3) 4 members of the House of Representatives appointed by the Minority Leader of the House of Representatives; and
- (4) 4 members of the Senate appointed by the Senate Minority Leader.

(e) The Speaker of the House of Representatives and the Senate President shall each appoint one member of the Commission to serve as a co-chair. The members of the Commission shall serve without compensation.

(f) As used in this Section:

"Budget management action" means any transfer between appropriation lines exceeding 2%, fund transfer, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the Fiscal Year 2021 budget as enacted;

"State agency" means all officers, boards, commissions, departments, and agencies created by the Constitution, by law, by Executive Order, or by order of the Governor in the Executive Branch, other than the Offices of the Attorney General, Secretary of State, Comptroller, or Treasurer.

(g) This Section is repealed July 1, 2021.

(Source: P.A. 101-636, eff. 6-10-20.)