



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

SEPTEMBER 15, 2020

August 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					
August 2020 (\$ millions)					
	August FY20 Actual	August FY21 Budgeted*	August FY21 Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 1,207	\$ 1,097	\$ 1,453	\$ 356	32.4%
Corporate Income Tax	\$ 41	\$ 50	\$ 70	\$ 20	40.2%
Sales Tax	\$ 759	\$ 683	\$ 767	\$ 84	12.3%
Public Utility	72	61	56	(5)	(8.2%)
Cigarette	20	21	26	5	26.8%
Inheritance	31	25	78	53	215.3%
Liquor	14	14	16	2	13.9%
Insurance	20	29	30	1	4.4%
Corporate Franchise	19	14	12	(2)	(11.8%)
Investment Income	20	14	1	(13)	(92.6%)
Cook County IGT	0	0	0	0	0.0%
Other	31	30	18	(12)	(40.0%)
TOTAL STATE REVENUES	\$ 2,234	\$ 2,036	\$ 2,527	\$ 491	24.1%
Federal Revenues	\$ 97	\$ 205	\$ 329	\$ 124	60.5%
Transfers In	\$ 327	\$ 94	\$ 101	\$ 7	7.4%
Lottery	43	37	70	33	89.2%
Gaming	23	0	0	0	0.0%
Adult-Use Cannabis	0	3	4	1	33.3%
Other	261	54	27	(27)	(50.0%)
SUBTOTAL REVENUES	\$ 2,658	\$ 2,335	\$ 2,957	\$ 622	26.6%
Interfund Borrowing	0	50	0	(50)	(100.0%)
Investment Borrowing	0	0	0	0	0.0%
TOTAL REVENUES	\$ 2,658	\$ 2,385	\$ 2,957	\$ 572	24.0%

General Funds Year-to-Date Revenues					
Through August 2020 (\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 2,538	\$ 3,218	\$ 3,792	\$ 574	17.8%
Corporate Income Tax	\$ 117	\$ 209	\$ 393	\$ 184	88.2%
Sales Tax	\$ 1,523	\$ 1,372	\$ 1,502	\$ 130	9.4%
Public Utility	132	116	110	(6)	(5.4%)
Cigarette	36	40	53	13	32.3%
Inheritance	41	48	90	42	86.2%
Liquor	33	27	31	4	13.0%
Insurance	35	56	102	46	81.7%
Corporate Franchise	31	26	58	32	125.3%
Investment Income	30	27	23	(4)	(13.2%)
Cook County IGT	0	0	0	0	0.0%
Other	67	56	49	(7)	(13.1%)
TOTAL STATE REVENUES	\$ 4,583	\$ 5,196	\$ 6,203	\$ 1,007	19.4%
Federal Revenues	\$ 450	\$ 510	\$ 632	\$ 122	23.9%
Transfers In	\$ 952	\$ 195	\$ 201	\$ 6	3.3%
Lottery	76	80	130	50	63.0%
Gaming	40	0	0	0	0.0%
Adult-Use Cannabis	0	6	8	2	33.3%
Other	836	109	63	(46)	(42.1%)
SUBTOTAL REVENUES	\$ 5,985	\$ 5,900	\$ 7,036	\$ 1,136	19.2%
Interfund Borrowing	0	50	0	(50)	(100.0%)
Investment Borrowing	0	0	0	0	0.0%
TOTAL REVENUES	\$ 5,985	\$ 5,950	\$ 7,036	\$ 1,086	18.2%

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 the [Fiscal Year 2020 Fourth Quarter Financial Review](#).

Year-to-Date General Funds Expenditures

See Appendix B for All Funds.

General Funds Monthly Expenditures

August 2020

(\$ millions)

	August FY20 Actual	August FY21 Budgeted*	August FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 418	\$ 458	\$ 914	\$ 456	99.5%
State Board of Education	\$ 704	\$ 708	\$ 684	\$ (25)	(3.5%)
Retirement Systems	\$ 550	\$ 736	\$ 914	\$ 178	24.2%
Chicago Teacher's Pension System	\$ 20	\$ 21	\$ 21	\$ (0)	(0.0%)
Dept of Human Services	\$ 203	\$ 241	\$ 291	\$ 50	20.7%
Department on Aging	\$ 79	\$ 92	\$ 24	\$ (68)	(74.3%)
Department of Corrections	\$ 84	\$ 92	\$ 85	\$ (7)	(8.0%)
Group Insurance (CMS)	\$ 170	\$ 161	\$ 164	\$ 3	1.8%
Higher Education	\$ 261	\$ 266	\$ 117	\$ (149)	(56.1%)
Other Agencies	\$ 170	\$ 192	\$ 228	\$ 35	18.4%
Total	\$ 2,660	\$ 2,968	\$ 3,440	\$ 472	15.9%

General Funds Year-to-Date Expenditures

Through August 2020

(\$ millions)

	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 778	\$ 852	\$ 919	\$ 67	7.9%
State Board of Education	\$ 719	\$ 724	\$ 686	\$ (38)	(5.2%)
Retirement Systems	\$ 1,402	\$ 1,472	\$ 1,654	\$ 182	12.4%
Chicago Teacher's Pension System	\$ 53	\$ 55	\$ 55	\$ 0	0.0%
Dept of Human Services	\$ 303	\$ 359	\$ 475	\$ 116	32.3%
Department on Aging	\$ 80	\$ 92	\$ 24	\$ (68)	(73.8%)
Department of Corrections	\$ 123	\$ 135	\$ 126	\$ (9)	(6.9%)
Group Insurance (CMS)	\$ 840	\$ 481	\$ 529	\$ 48	10.0%
Higher Education	\$ 299	\$ 305	\$ 133	\$ (172)	(56.5%)
Other Agencies	\$ 307	\$ 348	\$ 359	\$ 11	3.2%
Total	\$ 4,903	\$ 4,823	\$ 4,960	\$ 137	2.8%

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.

Department of Healthcare and Family Services expenditures are primarily for the state's Medicaid program. The Medicaid program is funded additionally across several funds outside of the General Funds included in this table - variations against budgeted estimates often reflect shifts among the different funds. Spending is expected to return to closer to trend later in the fiscal year.

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 August 2020 (\$ Millions)					
Agency	Fund	Description	Federal Award Amount	Total FY21 Appropriation	YTD Expenditures
IEMA	State CURE	Coronavirus Relief Fund - IEMA, DPH, Agency Ops	-	1,500	29
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	-	376	67
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	-	260	130
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	-	250	-
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	-	10	-
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	-	396	303
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	-	30	-
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	-	32	-
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	-	830	-
IEMA/GOV	State CURE	Transfers for Agency Costs (See page 6)	-	-	133
Coronavirus Relief Fund Total			3,519	3,684	662

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 August 31, 2020, \$3 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 August 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	0
ISBE	SBE Federal Department of Education Fund	Governor's Emergency Education Relief Fund	108	109	0
IBHE	BHE Federal Grants Fund	Governor's Emergency Education Relief Fund	-	31	-
ICCB	Illinois Community College Board Contracts and Grants Fund	Governor's Emergency Education Relief Fund	-	19	-
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	0
DCEO	Federal Workforce Training Fund	COVID-19 Dislocated Worker Grant	17	300	13
DCEO	Low Income Home Energy Assistance Block Grant Fund	Low Income Home Energy Assistance Block Grant (LHEAP)	42	330	8
DCEO	Community Services Block Grant Fund	Community Services Block Grant	47	118	2
DCEO	Community Development/Small Cities Block Grant Fund	Community Development Block Grant - Non-Entitlement and Entitlement	48	100	-
IDOT	Federal Mass Transit Trust Fund	Federal Transit Administration - Transit Infrastructure Grants	57	57	0
IDOT	Federal/State/Local Airport Fund	Grants-in-Aid for Airports	447	447	3
IEMA	Homeland Security Emergency Preparedness Trust Fund	Emergency Management Performance Grants	3	23	1
CJIA	Criminal Justice Trust Fund	Coronavirus Emergency Supplemental Funding (CESF)	20	20	-
DOC	Department of Corrections Reimbursement and Education Fund	Coronavirus Emergency Supplemental Funding (CESF)	-	87	0
DJJ	Department of Corrections Reimbursement and Education Fund	Coronavirus Emergency Supplemental Funding (CESF)	-	5	-
Aging	Services for Older Americans Fund	Congregate and Home Delivered Meals	26	226	-
Aging	Services for Older Americans Fund	Title III Part B Supportive Services	7	10	-
Aging	Services for Older Americans Fund	Title II Part E Supportive Services for Family Caregivers	4	45	-
Aging	Services for Older Americans Fund	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	-
Aging	Services for Older Americans Fund	Title VII Part C Independent Living	3	3	-
Aging	Services for Older Americans Fund	Aging and Disability Resource Centers	2	4	-
DHS	DHS Special Purposes Trust Fund	Child Care Development Block Grant	118	429	76
DHS	DHS Federal Projects Fund	Homeless Assistance Grants	43	48	0
DHS	DHS Special Purposes Trust Fund	Family Violence Prevention	1	5	-
DHS	Alcoholism and Substance Abuse Fund	Mental Health and Substance Abuse Grants	2	19	0
DPH	Public Health Services Fund	Public Health Emergency Preparedness	23	80	1
DPH	Public Health Services Fund	Health Protection Services Performed by Local Health Providers	304	416	4
DPH	Public Health Services Fund	Health Protection Services and Planning for HIV/AIDS program	7	117	3
DCFS	DCFS Children's Services Fund	Child Welfare Services	2	163	8
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	21
SOS	Library Services Fund	Library and Museum Grants	1	7	0
Elections	Help Illinois Vote Fund	Grants to Local Election Authorities	14	17	0

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 August 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 those 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						
August 2020						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
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						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
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.

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category

Through August 2020

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 5,706	\$ 6,833	\$ 1,127	19.8%
HIGHWAY FUNDS	\$ 877	\$ 1,223	\$ 346	39.5%
SPECIAL STATE FUNDS	\$ 5,157	\$ 5,873	\$ 715	13.9%
BOND FINANCED FUNDS	\$ 0	\$ 0	\$ 0	0.0%
DEBT SERVICE FUNDS	\$ 175	\$ 204	\$ 28	16.1%
FEDERAL TRUST FUNDS	\$ 804	\$ 986	\$ 182	22.6%
REVOLVING FUNDS	\$ 132	\$ 137	\$ 5	3.7%
STATE TRUST FUNDS	\$ 13,766	\$ 15,579	\$ 1,812	13.2%
Total	\$ 26,618	\$ 30,834	\$ 4,216	15.8%

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 July revision.

Note: Transfers are not included in this table.

Appendix B

All Funds Year-to-Date Expenditures by Fund Category

Through August 2020

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 4,823	\$ 4,960	\$ 137	2.8%
HIGHWAY FUNDS	\$ 644	\$ 795	\$ 150	23.3%
SPECIAL STATE FUNDS	\$ 2,446	\$ 2,950	\$ 503	20.6%
BOND FINANCED FUNDS	\$ 83	\$ 371	\$ 288	345.3%
DEBT SERVICE FUNDS	\$ 578	\$ 574	\$ (5)	(0.8%)
FEDERAL TRUST FUNDS	\$ 239	\$ 773	\$ 533	222.8%
REVOLVING FUNDS	\$ 39	\$ 55	\$ 16	40.0%
STATE TRUST FUNDS	\$ 25	\$ 10	\$ (15)	(60.2%)
Total	\$ 8,879	\$ 10,487	\$ 1,608	18.1%

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 – Agsut Fund Transfers Directed by Agencies Under the Governor

Fund Transfers		July 2020				
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
General Revenue Fund	Tourism Promotion Fund	8/4/2020	IDOR	492TOURIS	939,799.23	N/A
Federal Workforce Training Fund	Intra-Agency Services Fund	8/5/2020	DCEO	420INDCST	750,000.00	8/5/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	8/5/2020	HFS	478DRUGRE	5,427,439.95	8/5/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	8/5/2020	HFS	478DRUGRE	2,296,727.24	8/5/2020
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	8/5/2020	HFS	478HHSMTF	1,666,663.00	8/5/2020
Hospital Provider Fund	Healthcare Provider Relief Fund	8/5/2020	HFS	478HSPRVD	30,416,663.00	8/5/2020
Hospital Provider Fund	Long-Term Care Provider Fund	8/5/2020	HFS	478LTCPRO	2,500,000.00	8/5/2020
Cannabis Regulation Fund	General Revenue Fund	8/5/2020	IDOR	492CANREG	3,134,658.67	8/5/2020
Cannabis Regulation Fund	Criminal Justice Information Projects Fund	8/5/2020	IDOR	492CANREG	2,239,041.91	8/5/2020
Cannabis Regulation Fund	Drug Treatment Fund	8/5/2020	IDOR	492CANREG	1,791,233.35	8/5/2020
Cannabis Regulation Fund	Department of Human Services Community Services Fund	8/5/2020	IDOR	492CANREG	1,791,233.52	8/5/2020
Cannabis Regulation Fund	Local Government Distributive Fund	8/5/2020	IDOR	492CANREG	716,493.41	8/5/2020
Cannabis Regulation Fund	Budget Stabilization Fund	8/5/2020	IDOR	492CANREG	895,616.76	8/5/2020
Cannabis Regulation Fund	Cannabis Expenditure Fund	8/5/2020	IDOR	492CANREG	252,083.34	8/5/2020
County and Mass Transit District Fund	RTA Sales Tax Trust Fund	8/5/2020	IDOR	492SALEST	8618,333.23	8/5/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	8/5/2020	ISBE	586CAREER	817,565.01	8/5/2020
Used Tire Management Fund	General Revenue Fund	8/6/2020	IDOR	492EXCESS	971,131.40	8/6/2020
State and Local Sales Tax Reform Fund	Regional Transportation Authority Occupation and Use Tax Replacement Fund	8/6/2020	IDOR	492SALEST	5,915,007.85	8/6/2020
State and Local Sales Tax Reform Fund	Local Government Distributive Fund	8/6/2020	IDOR	492SALEST	37,900,154.44	8/6/2020
State and Local Sales Tax Reform Fund	Build Illinois Fund	8/6/2020	IDOR	492SALEST	3,150,000.00	8/6/2020
Motor Fuel Tax Fund	Grade Crossing Protection Fund	8/6/2020	IDOT	494MFTDIS	3,500,000.00	8/6/2020
Motor Fuel Tax Fund	State Boating Act Fund	8/6/2020	IDOT	494MFTDIS	420,000.00	8/6/2020
Motor Fuel Tax Fund	Road Fund	8/6/2020	IDOT	494MFTDIS	26,306,463.27	8/6/2020
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	8/6/2020	IDOT	494MFTDIS	19,214,274.74	8/6/2020
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	8/6/2020	IDOT	494MFTDIS	13,700,443.16	8/6/2020
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	8/6/2020	IDOT	494MFTDIS	62,188,224.55	8/6/2020
Motor Fuel Tax Fund	State Construction Account Fund	8/6/2020	IDOT	494MFTDIS	14,957,375.38	8/6/2020
Transportation Renewal Fund	State Construction Account Fund	8/6/2020	IDOT	494MFTDIS	42,241,627.69	8/6/2020
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	8/6/2020	IDOT	494MFTDIS	15,840,610.38	8/6/2020
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	8/6/2020	IDOT	494MFTDIS	1,760,067.82	8/6/2020
SBE Federal Agency Services Fund	Governor's Grant Fund	8/6/2020	ISBE	586GVRGRT	55,000.00	8/6/2020
DHS Special Purposes Trust Fund	Governor's Grant Fund	8/10/2020	DHS	444GVRGRT	30,000.00	8/10/2020
State Lottery Fund	Common School Fund	8/11/2020	Lottery	458INTERS	35,000,000.00	8/11/2020
Child Support Enforcement Trust Fund	Child Support Administrative Fund	8/13/2020	HFS	478CHILDS	3,000,000.00	8/13/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	8/13/2020	ISBE	586CAREER	817,565.01	8/13/2020
Road Fund	Public Transportation Fund	8/14/2020	IDOR	492TRANS	25,015,853.58	8/14/2020
Social Services Block Grant Fund	General Revenue Fund	8/20/2020	DHS	444FRANT	1,200,000.00	8/20/2020
Social Services Block Grant Fund	Local Initiative Fund	8/20/2020	DHS	444FRANT	450,000.00	8/20/2020
Low Income Home Energy Assistance Block Grant Fund	Intra-Agency Services Fund	8/20/2020	NEIU	620INDCST	975,386.46	8/20/2020
Illinois Habitat Fund	State Furbearer Fund	8/21/2020	DNR	422MINBAL	26,435.59	8/21/2020
Illinois Habitat Fund	State Pheasant Fund	8/21/2020	DNR	422MINBAL	132,177.95	8/21/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	8/21/2020	ISBE	586CAREER	1,841,404.19	8/21/2020
SBE Federal Agency Services Fund	Governor's Grant Fund	8/21/2020	ISBE	586GVRGRT	60,000.00	8/21/2020
General Revenue Fund	Professional Services Fund	8/24/2020	CMS	416PROSVC	89,900.00	N/A
State Lottery Fund	Common School Fund	8/26/2020	Lottery	458INTERS	35,000,000.00	8/26/2020
Sports Wagering Fund	Capital Projects Fund	8/26/2020	IGB	563CPFSWF	55,297.68	8/26/2020
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	8/27/2020	HFS	478HHSMTF	1,666,667.00	8/27/2020
Hospital Provider Fund	Healthcare Provider Relief Fund	8/27/2020	HFS	478HSPRVD	30,416,667.00	8/27/2020
Hospital Provider Fund	Long-Term Care Provider Fund	8/27/2020	HFS	478LTCPRO	2,500,000.00	8/27/2020
Child Support Enforcement Trust Fund	Child Support Administrative Fund	8/28/2020	HFS	478CHILDS	5,000,000.00	8/28/2020
Wireless Carrier Reimbursement Fund	Statewide 9-1-1 Fund	8/28/2020	ICC	524WRILSSV	543,835.71	8/28/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	8/28/2020	ISBE	586CAREER	1,169,992.03	8/28/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	8/31/2020	HFS	478DRUGRE	3,422,765.44	8/31/2020

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.)