



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

JULY 15, 2021

## **June 2021 Report to the Legislative Budget Oversight Commission**

In accordance with 25 ILCS 10/20, this report contains information regarding revenue and expenditures, statutory transfers, grants awarded from certain federal relief related to the COVID-19 pandemic, 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. In December 2020, the State borrowed \$2 billion from the Federal Reserve Municipal Liquidity Facility which was deposited into the General Revenue Fund. Budgeted figures below reflect the revised forecast published in May 2021 in the [April 2021 Report to the Legislative Budget Oversight Commission](#).

General Funds Monthly Revenues					
Through June 2021					
(\$ millions)					
	June FY20 Actual	June FY21 Budgeted*	June FY21 Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
<b>Individual Income Tax</b>	\$ 1,712	\$ 1,354	\$ 1,924	\$ 570	42.1%
<b>Corporate Income Tax</b>	\$ 331	\$ 171	\$ 631	\$ 460	269.4%
<b>Sales Tax</b>	\$ 661	\$ 801	\$ 914	\$ 113	14.1%
Public Utility	60	59	60	1	2.4%
Cigarette	20	26	28	2	9.0%
Inheritance	29	22	25	3	11.8%
Liquor	15	13	13	(0)	(3.8%)
Insurance	28	30	68	38	129.3%
Corporate Franchise	12	11	20	9	86.7%
Investment Income	11	11	1	(10)	(90.9%)
Cook County IGT	-	-	-	0	0.0%
Other	251	284	104	(180)	(63.3%)
<b>TOTAL STATE REVENUES</b>	\$ 3,130	\$ 2,781	\$ 3,788	\$ 1,007	36.2%
<b>Federal Revenues</b>	\$ 955	\$ 174	\$ 205	\$ 32	18.4%
<b>Transfers In</b>	\$ 205	\$ 212	\$ 100	\$ (112)	(52.7%)
Lottery	95	78	55	(23)	(29.2%)
Gaming	-	-	-	0	0.0%
Adult-Use Cannabis	3	5	10	4	77.5%
Other	107	129	36	(93)	(72.3%)
<b>SUBTOTAL REVENUES</b>	\$ 4,290	\$ 3,167	\$ 4,094	\$ 928	29.3%
Interfund Borrowing	-	-	-	0	0.0%
Municipal Liquidity Facility	-	-	-	0	0.0%
<b>TOTAL REVENUES</b>	\$ 4,290	\$ 3,167	\$ 4,094	\$ 928	29.3%

General Funds Year-to-Date Revenues					
Through June 2021					
(\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
<b>Individual Income Tax</b>	\$ 18,471	\$ 21,230	\$ 22,525	\$ 1,295	6.1%
<b>Corporate Income Tax</b>	\$ 2,081	\$ 3,097	\$ 3,563	\$ 466	15.0%
<b>Sales Tax</b>	\$ 8,255	\$ 9,118	\$ 9,368	\$ 250	2.7%
Public Utility	831	767	752	(15)	(2.0%)
Cigarette	267	280	281	1	0.4%
Inheritance	283	444	450	6	1.3%
Liquor	177	176	177	1	0.6%
Insurance	361	469	480	11	2.2%
Corporate Franchise	210	300	322	22	7.4%
Investment Income	137	70	57	(13)	(18.6%)
Cook County IGT	244	244	244	(0)	(0.0%)
Other	761	508	339	(169)	(33.3%)
<b>TOTAL STATE REVENUES</b>	\$ 32,078	\$ 36,703	\$ 38,558	\$ 1,855	5.1%
<b>Federal Revenues</b>	\$ 3,551	\$ 4,594	\$ 4,744	\$ 150	3.3%
<b>Transfers In</b>	\$ 2,431	\$ 1,654	\$ 1,550	\$ (105)	(6.3%)
Lottery	630	762	777	15	1.9%
Gaming	195	0	-	0	0.0%
Adult-Use Cannabis	18	62	71	9	14.5%
Other	1,588	830	702	(128)	(15.4%)
<b>SUBTOTAL REVENUES</b>	\$ 38,060	\$ 42,951	\$ 44,852	\$ 1,901	4.4%
Interfund Borrowing	462	-	-	0	0.0%
Municipal Liquidity Facility	-	1,998	1,998	0	0.0%
<b>TOTAL REVENUES</b>	\$ 38,522	\$ 44,949	\$ 46,850	\$ 1,901	4.2%

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

Note: Principal transfers under the Treasurer's Investment Borrowing authority that are scheduled to be repaid within the current fiscal year are not included in these numbers. \$400 million was borrowed and repaid under this authority within fiscal year 2021.

\*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 May 2021.

## Year-to-Date General Funds Expenditures

See Appendix B for All Funds. Note: Budgeted figures below reflect the revised forecast published in February 2021 in the Fiscal Year 2022 Operating Budget. Budget monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures					
June 2021					
(\$ millions)					
	June FY20 Actual	June FY21 Budgeted*	June FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 964	\$ 711	\$ 529	\$ (182)	(25.6%)
State Board of Education	\$ 908	\$ 920	\$ 926	\$ 6	0.6%
Retirement Systems	\$ 669	\$ 757	\$ 746	\$ (11)	(1.5%)
Chicago Teacher's Pension System	\$ 20	\$ 17	\$ 21	\$ 4	24.5%
Dept of Human Services	\$ 349	\$ 388	\$ 308	\$ (79)	(20.5%)
Department on Aging	\$ 87	\$ 98	\$ 110	\$ 13	12.8%
Department of Corrections	\$ 116	\$ 135	\$ 101	\$ (34)	(25.4%)
Group Insurance (CMS)	\$ -	\$ -	\$ 131	\$ 131	0.0%
Higher Education	\$ 40	\$ 53	\$ 53	\$ 0	0.5%
Other Agencies	\$ 189	\$ 209	\$ 199	\$ (10)	(4.7%)
<b>Total</b>	<b>\$ 3,342</b>	<b>\$ 3,288</b>	<b>\$ 3,125</b>	<b>\$ (162)</b>	<b>(4.9%)</b>

General Funds Year-to-Date Expenditures					
Through June 2021					
(\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 6,275	\$ 6,812	\$ 6,978	\$ 166	2.4%
State Board of Education	\$ 8,744	\$ 8,795	\$ 8,728	\$ (67)	(0.8%)
Retirement Systems	\$ 8,398	\$ 8,842	\$ 8,842	\$ 0	0.0%
Chicago Teacher's Pension System	\$ 257	\$ 267	\$ 267	\$ -	0.0%
Dept of Human Services	\$ 3,643	\$ 4,160	\$ 3,845	\$ (315)	(7.6%)
Department on Aging	\$ 893	\$ 996	\$ 942	\$ (54)	(5.4%)
Department of Corrections	\$ 1,332	\$ 1,461	\$ 1,348	\$ (112)	(7.7%)
Group Insurance (CMS)	\$ 2,028	\$ 1,922	\$ 2,022	\$ 100	5.2%
Higher Education	\$ 1,893	\$ 1,933	\$ 1,886	\$ (47)	(2.4%)
Other Agencies	\$ 2,371	\$ 2,547	\$ 2,602	\$ 55	2.1%
<b>Total</b>	<b>\$ 35,835</b>	<b>\$ 37,733</b>	<b>\$ 37,460</b>	<b>\$ (274)</b>	<b>(0.7%)</b>

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

In March and April, Congress 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 flowing 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](#).

A large sum 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.

In December 2020, Congress enacted a fifth piece of legislation to address the impact of COVID-19, the **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)**. This new act extended the deadline for spending from the Coronavirus Relief Fund (CRF) one year from December 30, 2020 to December 31, 2021. In addition to the CRF spending extension, additional funds for states and local governments to support education, public health programs, childcare programs, rental assistance, and transportation were included. Below are the estimated Illinois allocations by area. Appropriations necessary to expend these funds were included in the Governor's proposed Fiscal Year 2022 Budget.

- *Education:* Approximately \$3.1 billion. This includes roughly \$2.25 billion in aid to public K-12 schools, \$743 million in aid to institutions of higher education, \$84 million for private K-12 schools and \$48 million for additional support of educational entities at the Governor's discretion.
- *Emergency Rental Assistance:* Approximately \$835 million, provided to the state and large localities, to be used for past due rent, future rent payments and utility and energy expenses. \$566 million has been made available for the state and \$268 million has been made available directly to eligible units of local government.
- *Child Care:* Approximately \$332 million through an increase to the Child Care Development Block Grant program.
- *Public Health Funding:* Approximately \$90 million for vaccine distribution costs and roughly \$574 million for testing, tracing and COVID-mitigation efforts.
- *Transportation:* Illinois entities are expected to receive more than \$950 million in transportation assistance. This includes \$528 million in transit funding, \$353 million in highway funding, and \$88 million in airport funding.

In March 2021, the **American Rescue Plan Act (ARPA)** became law, becoming the sixth piece of legislation enacted by Congress to provide pandemic-related relief. This \$1.9 trillion economic stimulus bill included direct stimulus payments to individuals, an extension of enhanced unemployment compensation benefits, direct state and local aid, and several other programs and program modifications to facilitate the nation's recovery from the pandemic. Illinois will receive allocations of funds for dozens of specific purposes as well as direct, more discretionary funding. Current estimates show that Illinois and its local governments will receive over \$25 billion in allocations, some of which will flow through the State Treasury, while other portions will go directly to universities, transit districts, and other local units of government. Some of the larger allocations include (*note - the following are estimates and do not reflect final numbers or all ARPA programs*):

- *State Fiscal Recovery Fund:* \$8.1 billion primarily for COVID-19 related expenditures and to replace revenue lost as a result of the pandemic. Guidance regarding the allowable expenditures is forthcoming from the U.S.

Department of Treasury. Funds may be used for expenses incurred through December 31, 2024. An additional \$254 million is expected to come to the State from the Coronavirus Capital Projects Fund.

- *Local Fiscal Recovery Fund*: \$6.0 billion. Most of these funds will go directly to large cities (estimated \$2.7 billion) and counties (estimated \$2.5 billion). Approximately \$740 million will flow through the state treasury to smaller (“nonentitlement”) cities. Federal allocations will be based on population.
- *Education*: \$6.4 billion. Includes \$5.05 billion for public K-12 schools, \$1.3 billion for institutions of higher education, and \$80 million for private K-12 schools.
- *Child Care*: Approximately \$499 million through an increase to the Child Care Development Block Grant program and \$798 million for child care stabilization grants.
- *Public Health*: Approximately \$1.8 billion for areas such as vaccine distribution, COVID-19 testing, tracing, mitigation, and other related public health costs.
- *Mass Transit*: Approximately \$1.6 billion in funds directly to urbanized transit districts and through the state for nonurbanized areas.
- *Rental/Mortgage Assistance*: More than \$800 million currently estimated for emergency assistance to renters and homeowners.

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

The following tables detail allocations and spending from the first five bills enacted for COVID-19 relief. These 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.

<b>Coronavirus Relief Fund/State and Local CURE Funding</b>				
Through June 2021				
(\$ Millions)				
Agency	Fund	Description	Total FY21 Appropriation	YTD Expenditures
IEMA	State CURE	Coronavirus Relief Fund - IEMA, DPH, Agency Ops	1,500	132
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	376	322
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	260	260
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	250	221
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	10	1
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	396	337
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	30	30
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	32	30
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	830	652
IEMA/GOV	State CURE	Transfers for Agency Costs (See page 10)	-	1,005
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	238
<b>Coronavirus Relief Fund Total</b>			<b>3,684</b>	<b>3,228</b>

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 June 30, 2021, \$331.3 million of the \$337 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 June 2021 (\$ 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 (I)	569	570	327
		Elementary and Secondary Emergency Relief Fund (II)	2,251	N/A	N/A
ISBE	SBE Federal Department of Education Fund	Governor's Emergency Education Relief Fund (I)	108	109	29
IBHE	BHE Federal Grants Fund	Governor's Emergency Education Relief Fund (I)	-	31	17
ICCB	Illinois Community College Board Contracts and Grants Fund	Governor's Emergency Education Relief Fund (I)	-	19	10
ALPLM	Presidential Library and Museum Operating Fund	Governor's Emergency Education Relief Fund (I)	-	0	-
ISBE	SBE Federal Department of Education Fund	Governor's Emergency Education Relief Fund (II)	132	N/A	N/A
DCEO	Commerce and Community Affairs Assistance Fund	Small Business Development Program	7	15	4
DCEO	Federal Workforce Training Fund	COVID-19 Dislocated Worker Grant	17	300	135
DCEO	Low Income Home Energy Assistance Block Grant Fund	Low Income Home Energy Assistance Block Grant (LIHEAP)	42	330	242
DCEO	Community Services Block Grant Fund	Community Services Block Grant	47	118	42
DCEO	Community Development/Small Cities Block Grant Fund	Community Development Block Grant - Non-Entitlement and Entitlement	48	100	1
DCEO	DCEO Projects Fund	Emergency Rental Assistance (I)	566	N/A	N/A
IDOT	Federal Mass Transit Trust Fund	Federal Transit Administration - Transit Infrastructure Grants (I)	57	57	30
IDOT		Federal Transit Administration - Transit Infrastructure Grants (II)	22	N/A	N/A
IDOT	Federal/State/Local Airport Fund	Grants-in-Aid for Airports (I)	447	447	409
IDOT		Grants-in-Aid for Airports (II)	14	N/A	N/A
IEMA	Homeland Security Emergency Preparedness Trust Fund	Emergency Management Performance Grants	3	23	12
CJIA	Criminal Justice Trust Fund	Coronavirus Emergency Supplemental Funding (CESF)	20	20	3
DOC	Department of Corrections Reimbursement and Education Fund	Coronavirus Emergency Supplemental Funding (CESF)	-	87	73
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	62
Aging	Services for Older Americans Fund	Title III Part B Supportive Services	7	10	1
Aging	Services for Older Americans Fund	Title II Part E Supportive Services for Family Caregivers	4	45	8
Aging	Services for Older Americans Fund	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	1
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	2
DHS	DHS Special Purposes Trust Fund	Child Care Development Block Grant (I)	118	429	213
		Child Care Development Block Grant (II)	332	N/A	N/A
DHS	DHS Federal Projects Fund	Homeless Assistance Grants	43	48	9
DHS	DHS Special Purposes Trust Fund	Family Violence Prevention	1	5	4
DHS	Alcoholism and Substance Abuse Fund	Mental Health and Substance Abuse Grants	2	19	7
DPH	Public Health Services Fund	Public Health Emergency Preparedness	23	80	25
DPH	Public Health Services Fund	Health Protection Services Performed by Local Health Providers (I)	304	416	283
		Health Protection Services Performed by Local Health Providers (II)	574	N/A	N/A
DPH	Public Health Services Fund	Health Protection Services and Planning for HIV/AIDS program	7	117	72
DPH	Public Health Services Fund	Coronavirus Preparedness and Response - Vaccines	90	N/A	N/A
DCFS	DCFS Children's Services Fund	Child Welfare Services	2	163	70
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	236
SOS	Library Services Fund	Library and Museum Grants	1	7	6
Elections	Help Illinois Vote Fund	Grants to Local Election Authorities	14	17	17

Note: Blue highlighted items are estimated allocations from CRRSA that will run through the State treasury. Allocation amounts and associated appropriation details will be revised as needed as more details become available.

## Grants Awarded from Coronavirus Relief Fund and State Fiscal Recovery Funds

The following table includes information on grants awarded from Coronavirus Relief Fund and State Fiscal Recovery Fund dollars.

Coronavirus Relief Fund/State Fiscal Recovery Fund Grant Information					
Through June 2021 (\$ Millions)					
Coronavirus Relief Fund					
Agency	Program	Number of Grants Awarded	Total Amount of Grant Awards	Total Dollar Amount of Awards Paid	Total Dollar Amount of Awards Paid to Grantees Located in or Serving a Disproportionately Impacted Area
DCEO	Business Interruption Grants (BIG) for Small Businesses	9255	\$284	\$284	\$117
DCEO	BIG for Childcare Centers	5019	\$288	\$288	\$115
DCEO	BIG for Livestock Facilities	648	\$5	\$3	N/A
DCEO	BIG Technical Assistance	4	\$1	\$1	\$1
DCEO	Local CURE Emergency Reimbursement Program	1,148	\$223	\$204	N/A
DCEO	Local CURE Economic Support Program	60	\$20	\$16	N/A
IHDA	Rental and Mortgage Assistance	56,372	\$329	\$329	\$204
DHS	Welcoming Centers	55	\$30	\$30	\$30
DHS	COVID Related Support Grants	167	\$8	\$6	N/A
DHS	MH, SUPR, Other Counseling Grants	148	\$30	\$30	\$27
HFS	Healthcare Providers	1207	\$648	\$648	\$287
	<b>TOTAL</b>	<b>74,083</b>	<b>\$1,867</b>	<b>\$1,840</b>	<b>\$782</b>

Note: Programs with “N/A” in the final column do not utilize “Disproportionately Impacted Areas” as a defined metric.



## 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 June 2021								
Agency	Fund	From Line	To Line	Date	Amount	Total Transferred YTD	2% Transfer Limit	8% Transfer Limit
Workers Compensation Commission	Illinois Workers' Compensation Commission Operations Fund	Personal Services	Contractual Services	1/27/2021	\$ 500,000	\$ 1,130,368	\$ 577,448	\$ 2,309,792
		Retirement	Contractual Services	1/27/2021	\$ 250,000			
		Personal Services	Contractual Services	5/21/2021	\$ 200,000			
		Retirement	Contractual Services	5/21/2021	\$ 100,000			
		Contractual Services	Equipment	6/2/2021	\$ 80,368			
Department of Insurance	Insurance Financial Regulation Fund	EDP	Contractual Services	4/2/2021	\$ 500,000	\$ 500,000	\$ 486,800	\$ 1,947,200
Department of Corrections	General Revenue Fund	SMIC	Commodities	3/23/2021	\$ 59,100	\$ 539,807,500	\$ 331,004,626	\$ 1,240,181,504
		Contractual Services	Commodities	3/23/2021	\$ 2,473,900			
		Travel	Commodities	3/23/2021	\$ 7,600			
		Equipment	Commodities	3/23/2021	\$ 265,300			
		EDP	Commodities	3/23/2021	\$ 7,327,700			
		Oper of Auto	Commodities	3/23/2021	\$ 7,700			
		Contractual Services	Statewide Hospitalization	4/16/2021	\$ 2,000,000			
		Contractual Services	Personal Services	4/16/2021	\$ 10,000,000			
		SMIC	Commodities	5/7/2021	\$ 144,700			
		EDP	Statewide Hospitalization	5/7/2021	\$ 2,000,000			
		Contractual Services	Commodities	5/7/2021	\$ 1,577,900			
		Contractual Services	Printing	5/7/2021	\$ 46,000			
		Contractual Services	Telecommunications	5/7/2021	\$ 158,800			
		Contractual Services	Operation of Automotive	5/7/2021	\$ 29,800			
		Equipment	Printing	5/7/2021	\$ 6,000			
		SMIC	Personal Services	6/3/2021	\$ 44,700			
		Contractual Services	Personal Services	6/3/2021	\$ 12,642,500			
		Travel	Personal Services	6/3/2021	\$ 24,000			
		Travel & Allowance	Personal Services	6/3/2021	\$ 54,300			
		Commodities	Personal Services	6/3/2021	\$ 541,100			
Equipment	Personal Services	6/3/2021	\$ 226,000					
Oper of Auto	Personal Services	6/3/2021	\$ 165,400					
Contractual Services	Printing	6/3/2021	\$ 5,000					
Illinois State Police	General Revenue Fund	Contractual	Personal Services	6/15/2021	\$ 1,700,000	\$ 7,579,300	\$ 5,599,580	\$ 22,398,320
		Travel	Personal Services	6/15/2021	\$ 250,000			
		Commodities	Personal Services	6/15/2021	\$ 300,000			
		Printing	Personal Services	6/15/2021	\$ 80,000			
		Equipment	Personal Services	6/15/2021	\$ 1,500,000			
		EDP	Personal Services	6/15/2021	\$ 1,800,000			
		Telecom	Personal Services	6/15/2021	\$ 1,600,000			
		Op of Auto	Personal Services	6/15/2021	\$ 81,400			
		Lump Sum	Personal Services	6/15/2021	\$ 205,100			
		Lump Sum	Personal Services	6/15/2021	\$ 62,800			
Department of Veterans Affairs	General Revenue Fund	Lump Sum	Personal Services	1/5/2020	\$ 246,746	\$ 4,537,215	\$ 1,618,022	\$ 6,472,088
		Lump Sum	Contractual Services	12/17/2020	\$ 200,000			
		Lump Sum	Equipment	3/11/2021	\$ 20,000			
		Contractual Services	Commodities	3/23/2021	\$ 10,000			
		Contractual Services	Equipment	3/23/2021	\$ 10,000			
		Lump Sum	Contractual Services	5/10/2021	\$ 100,000			
		Lump Sum	Telecommunications	5/10/2021	\$ 100,000			
		Lump Sum	Contractual Services	6/16/2021	\$ 350,000			
		Contractual Services	Refund	6/22/2021	\$ 469			
		Lump Sum	Electronic Data Processing	6/22/2021	\$ 1,000,000			
		Lump Sum	Contractual Services	6/22/2021	\$ 1,000,000			
		Lump Sum	Commodities	6/22/2021	\$ 500,000			
		Lump Sum	Equipment	6/22/2021	\$ 500,000			
Lump Sum	Telecommunications	6/22/2021	\$ 500,000					

## 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. Detailed information on the transfers below are included in Appendix C. All other transfers initiated by agencies under the Governor are included in Appendix D.

Fund Transfers - Directed by Governor's Office				
	Transfer Purpose	From Fund	To Fund	Amount
June 2021	Repayment of Interfund Borrowing	General Revenue Fund	Multiple Funds	8,800,000
	Repayment of MLF borrowing	General Revenue Fund	General Obligation Bond Retirement and Interest Fund	310,000,000
May 2021	Reimbursements for COVID-related expenditures	State CURE	General Assembly Operations Revolving Fund	150,000
	Repayment of MLF borrowing	General Revenue Fund	General Obligation Bond Retirement and Interest Fund	690,000,000
April 2021	Movement of funds to State CURE Fund	Disaster Response and Recovery Fund	State CURE	120,000,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	36,155,266
March 2021	Movement of funds to support Local CURE program	Disaster Response and Recovery Fund	Local CURE	25,000,000
		No Transfers to Report		
February 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	(9,060)
January 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	221,259,000
	Movement of funds to support Local CURE program	Disaster Response and Recovery Fund	Local CURE	25,000,000
December 2021	Movement of funds to State CURE Fund	Disaster Response and Recovery Fund	State CURE	125,000,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	332,063,708
November 2021	Movement of funds to support Local CURE program	Disaster Response and Recovery Fund	Local CURE	75,000,000
	Movement of MLF borrowing proceeds to General Revenue Fund	CURE Borrowing	General Revenue Fund	1,997,778,000
October 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	242,759,585
September 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	30,000,000
August 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	DHS State Projects Fund	10,000,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	58,048,939
July 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	75,000,000
	Movement of funds to support Local CURE program	Disaster Response and Recovery Fund	Local CURE	125,000,000

## 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.

**Municipal Liquidity Facility Borrowing:** In order to maintain adequate cash flow in spite of significant declines in state revenue sources related to the pandemic, GOMB executed two separate borrowing transactions through the Federal Municipal Liquidity Facility program. The first borrowing was executed in June of 2020, totaling \$1.2 billion. Repayment of this borrowing was completed in fiscal year 2021. As of May 31, 2021, \$1.233 billion repayment had been set aside by the Comptroller, and approximately \$24 million in Coronavirus Relief Funds had also been deposited. The second borrowing was executed in December 2020, totaling \$2.0 billion. Repayment of this borrowing is due over the next three fiscal years, with \$690 million due on or before 12/15/21, \$713 million due on or before 12/15/2022, and \$736 million due on or before 12/15/23, but all amounts are planned to be repaid in full by fiscal year 2022. As of June 30, 2021, \$1 billion of the December borrowing had been set aside by the Comptroller.

**Other Spending Controls:** In mid-December, the Governor outlined more than \$700 million in spending reductions for fiscal year 2021, including a hiring freeze, grant reductions and operational savings. The action is the result of a months-long and ongoing review of spending by Executive Branch agencies. See the table below for additional details.

### FY21 Budget Reductions on Enacted Budget

(\$ in millions)

Illinois Office of Management and Budget  
December 15, 2020

Agency	Appropriation/Line Item	Total Impact	Notes
<b>Healthcare/Human Services</b>		<b>\$200.2</b>	
Department of Human Services	Operational and Grant Reductions	\$126.3	Reductions in operational expenses and grants (hiring freeze, reduced overtime, and reduced grants due to lower than expected caseloads)
Department on Aging	Care Coordination/Community Care Program	\$27.0	Lower than expected caseload
Department on Aging	Community Care Program - Rate Increase	\$15.0	Delay provider rate increase by 3 months
Healthcare/Human Service Agencies	Operational and Grant Reductions	\$31.9	Includes HFS, DPH, Aging, GAC, DHR (hiring freeze, travel reductions, and shifting to online resources)
<b>Public Safety</b>		<b>\$71.1</b>	
Department of Corrections	Reductions in Population	\$25.4	Identified savings due to lower offender population (including phase down of wings and reduced commodities, utilities, and overtime costs)
Public Safety Agencies	Operational and Grant Reductions	\$45.6	Includes DOC, DJJ, CJA, DMA, PRB, LETSB, SPMB, ISP
<b>Economic Development, Environment and Culture</b>		<b>\$135.1</b>	
Department of Commerce and Economic Opportunity	Grant and Administrative Cost Reductions	\$60.4	5% reductions to multiple grant lines, plus freeze on un-obligated portions of grants for further review
Department of Agriculture	Grant Reductions	\$2.6	Includes multiple grant lines and grant programs (due to cancellation of 2020 state and county fairs)
Department of Natural Resources	Open Space Lands Acquisition and Development (OSLAD) Grants	\$29.0	Freeze 2020 new round of grants
Economic Agencies	Operational and Grant Reductions	\$43.0	Includes ALPLM, Agriculture, DCEO, DNR, EPA (reduced visits at State Parks due to COVID and freezing vacancies)
<b>Government Services</b>		<b>\$304.8</b>	
All Agencies	Personnel Cost Adjustments	\$75.0	Structure to be developed through negotiations with the unions
Department of Transportation	Operational Reductions	\$68.0	Includes \$32.6 million reduction for equipment purchases (reductions will not impact the Capital Program)
Central Management Services	Group Insurance Savings	\$65.0	Cost savings due to negotiated union contract and slower liability growth
Capital	School Maintenance Capital Grants	\$40.0	Freeze 2020 new round of grants
Government Service Agencies	Operational Reductions	\$56.8	Includes CMS, DoIT, CDB, DOR, Lottery, IGB, DOL, DOI, DFPR, Gov, Lt Gov, GOMB (reduction in vehicle purchases, reduced travel, delayed technology projects, reduced equipment purchases, and hiring freeze)
<b>Total</b>		<b>\$711.2</b>	

## Appendix

### Appendix A

#### All Funds Year-to-Date Revenues by Fund Category

Through June 2021

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 44,949	\$ 46,850	\$ 1,901	4.2%
HIGHWAY FUNDS	\$ 4,601	\$ 6,505	\$ 1,904	41.4%
SPECIAL STATE FUNDS	\$ 32,059	\$ 39,819	\$ 7,760	24.2%
BOND FINANCED FUNDS	\$ 1,152	\$ 2,034	\$ 881	0.0%
DEBT SERVICE FUNDS	\$ 1,452	\$ 1,679	\$ 226	15.6%
FEDERAL TRUST FUNDS	\$ 4,773	\$ 7,491	\$ 2,718	57.0%
REVOLVING FUNDS	\$ 593	\$ 614	\$ 22	3.7%
STATE TRUST FUNDS	\$ 90,168	\$ 106,191	\$ 16,024	17.8%
<b>Total</b>	<b>\$ 179,747</b>	<b>\$ 211,183</b>	<b>\$ 31,436</b>	<b>17.5%</b>

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 February revision.

Note: Transfers are not included in this table for fund categories outside of the General Funds.

### Appendix B

#### All Funds Year-to-Date Expenditures by Fund Category

Through June 2021

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 37,733	\$ 37,460	\$ (274)	(0.7%)
HIGHWAY FUNDS	\$ 3,912	\$ 4,721	\$ 809	20.7%
SPECIAL STATE FUNDS	\$ 21,980	\$ 27,060	\$ 5,081	23.1%
BOND FINANCED FUNDS	\$ 667	\$ 1,694	\$ 1,028	154.2%
DEBT SERVICE FUNDS	\$ 3,889	\$ 3,628	\$ (260)	(6.7%)
FEDERAL TRUST FUNDS	\$ 4,107	\$ 7,854	\$ 3,747	91.2%
REVOLVING FUNDS	\$ 586	\$ 805	\$ 218	37.2%
STATE TRUST FUNDS	\$ 388	\$ 633	\$ 245	63.1%
<b>Total</b>	<b>\$ 73,262</b>	<b>\$ 83,856</b>	<b>\$ 10,594</b>	<b>14.5%</b>

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 the Governor's Office, Continued

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	

# Appendix D – Fund Transfers Directed by Agencies Under the Governor

## Fund Transfers - Non-Governor's Office/Governor's Office of Management and Budget

June 2021

From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
Credit Union Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	229,130.00	6/25/2021
Residential Finance Regulatory Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	2,335,772.00	6/25/2021
Nursing Dedicated and Professional Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	1,152,198.00	6/25/2021
Savings Bank Regulatory Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	48,941.00	6/25/2021
Home Inspector Administration Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	29,584.00	6/25/2021
Bank and Trust Company Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	1,520,832.00	6/25/2021
Illinois State Dental Disciplinary Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	175,370.00	6/25/2021
Design Professionals Administration and Investigation Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	693,128.00	6/25/2021
Illinois State Podiatric Disciplinary Fund	Professions Indirect Cost Fund	6/25/2021	DFPR	440INDCST	6,898.00	6/25/2021
Social Services Block Grant Fund	General Revenue Fund	6/29/2021	DHS	444FGRANT	2,200,000.00	6/29/2021
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	6/29/2021	DHS	444FGRANT	500,000.00	6/29/2021
Social Services Block Grant Fund	General Revenue Fund	6/23/2021	DHS	444FGRANT	100,000.00	6/23/2021
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	6/23/2021	DHS	444FGRANT	400,000.00	6/23/2021
Social Services Block Grant Fund	Local Initiative Fund	6/23/2021	DHS	444FGRANT	400,000.00	6/23/2021
State Lottery Fund	Common School Fund	6/17/2021	Lottery	458INTERS	20,000,000.00	6/17/2021
State Lottery Fund	Common School Fund	6/9/2021	Lottery	458INTERS	35,000,000.00	6/9/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	6/29/2021	HFS	478DRUGRE	8,233,453.87	6/29/2021
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	6/15/2021	HFS	478HSMSTF	1,666,667.00	6/15/2021
Hospital Provider Fund	Healthcare Provider Relief Fund	6/15/2021	HFS	478HSRPRVD	30,416,667.00	6/15/2021
Canabais Regulation Fund	Long-Term Care Provider Fund	6/15/2021	HFS	478LTCPRO	2,500,000.00	6/15/2021
Canabais Regulation Fund	General Revenue Fund	6/2/2021	IDOR	492CANREG	7,489,820.43	6/2/2021
Canabais Regulation Fund	Criminal Justice Information Projects Fund	6/2/2021	IDOR	492CANREG	5,349,871.73	6/2/2021
Canabais Regulation Fund	Drug Treatment Fund	6/2/2021	IDOR	492CANREG	427,989.74	6/2/2021
Canabais Regulation Fund	Department of Human Services Community Services Fund	6/2/2021	IDOR	492CANREG	4,279,897.38	6/2/2021
Canabais Regulation Fund	Local Government Distributive Fund	6/2/2021	IDOR	492CANREG	1,711,958.95	6/2/2021
Canabais Regulation Fund	Canabais Expungement Fund	6/2/2021	IDOR	492CANREG	252,083.34	6/2/2021
Canabais Regulation Fund	Budget Stabilization Fund	6/2/2021	IDOR	492CANREG	21,139,948.69	6/2/2021
Used Tire Management Fund	General Revenue Fund	6/2/2021	IDOR	492EXCESS	28,236.40	6/2/2021
State and Local Sales Tax Reform Fund	Regional Transportation Authority Occupation and Use Tax Replacement Fund	6/3/2021	IDOR	492SALEST	5,331,108.73	6/3/2021
State and Local Sales Tax Reform Fund	Local Government Distributive Fund	6/3/2021	IDOR	492SALEST	33,847,894.55	6/3/2021
County and Mass Transit District Fund	Local Government Distributive Fund	6/3/2021	IDOR	492SALEST	14,715,367.61	6/3/2021
State and Local Sales Tax Reform Fund	RTA Sales Tax Trust Fund	6/3/2021	IDOR	492SALEST	3,150,000.00	6/3/2021
State and Local Sales Tax Reform Fund	Build Illinois Fund	6/3/2021	IDOR	492SALEST	243,384.94	6/3/2021
General Revenue Fund	Alzheimer's Disease Research, Care, and Support Fund	6/21/2021	IDOR	492TAXCHK	384,270.03	6/21/2021
General Revenue Fund	Assistance to the Homeless Fund	6/21/2021	IDOR	492TAXCHK	1,441,444.06	6/21/2021
General Revenue Fund	Diabetes Research Checkoff Fund	6/21/2021	IDOR	492TAXCHK	316,074.12	6/21/2021
General Revenue Fund	Hunger Relief Fund	6/21/2021	IDOR	492TAXCHK	302,585.13	6/21/2021
General Revenue Fund	Illinois Wildlife Preservation Fund	6/21/2021	IDOR	492TAXCHK	302,585.13	6/21/2021
General Revenue Fund	Tourism Promotion Fund	6/2/2021	IDOR	492TOURIS	2,155,277.30	N/A
Motor Fuel Tax Fund	Grade Crossing Protection Fund	6/2/2021	IDOT	494MFTDIS	3,500,000.00	6/2/2021
Motor Fuel Tax Fund	State Boating Act Fund	6/2/2021	IDOT	494MFTDIS	420,000.00	6/2/2021
Motor Fuel Tax Fund	Road Fund	6/2/2021	IDOT	494MFTDIS	28,884,399.67	6/2/2021
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	6/2/2021	IDOT	494MFTDIS	21,218,346.63	6/2/2021
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	6/2/2021	IDOT	494MFTDIS	15,129,415.79	6/2/2021
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	6/2/2021	IDOT	494MFTDIS	6,866,792.83	6/2/2021
Motor Fuel Tax Fund	State Construction Account Fund	6/2/2021	IDOT	494MFTDIS	16,434,517.94	6/2/2021
Transportation Renewal Fund	State Construction Account Fund	6/2/2021	IDOT	494MFTDIS	46,732,682.62	6/2/2021
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	6/2/2021	IDOT	494MFTDIS	17,524,755.98	6/2/2021
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	6/2/2021	IDOT	494MFTDIS	1,947,195.11	6/2/2021
Sports Wagering Fund	Capital Projects Fund	6/24/2021	IGB	565SPSWF	17,418,365.97	6/24/2021
State Gaming Fund	School Infrastructure Fund	6/17/2021	IGB	565SIF53	22,120,000.00	6/17/2021
SBE Federal Department of Education Fund	Career and Technical Education Fund	6/9/2021	ISBE	586CAREER	738,578.82	6/9/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	6/28/2021	ISBE	586DHSSPT	12,812.69	6/28/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	6/24/2021	ISBE	586DHSSPT	1,079.60	6/24/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	6/10/2021	ISBE	586DHSSPT	18,103.58	6/10/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	6/4/2021	ISBE	586DHSSPT	30,677.19	6/4/2021
SBE Federal Agency Services Fund	Governor's Grant Fund	6/22/2021	ISBE	586GVGRNT	62,000.00	6/22/2021
SBE Federal Agency Services Fund	Governor's Grant Fund	6/8/2021	ISBE	586GVGRNT	50,000.00	6/8/2021
Long-Term Care Provider Fund	Department of Human Services Community Services Fund	6/11/2021	GOMB	507LTCPHD	8,000,000.00	6/11/2021

## Appendix E – 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 and State agency directors or their respective designees 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 and each member thereof. 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;
- (3) year-to-date expenditures as compared to the Fiscal Year 2021 budget as enacted;
- (4) a list, by program, of the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of awards actually paid with respect to all grants awarded from federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or from the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the federal American Rescue Plan Act of 2021, which shall identify the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of such awards actually paid to grantees located in or serving a disproportionately impacted area, as defined in the program from which the grant is awarded; and
- (5) any additional items reasonably requested by the Commission.

(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, 2022.

(Source: P.A. 101-636, eff. 6-10-20; 102-0016 eff. 6-17-21.)