



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

SEPTEMBER 15, 2022

August 2022 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

Budgeted figures below reflect the Fiscal Year 2023 forecast, published in April 2022.

General Funds Monthly Revenues					
August 2022 (\$ millions)					
	August FY22 Actual	August FY23 Budgeted*	August FY23 Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 1,501	\$ 1,512	\$ 1,615	\$ 103	6.8%
Corporate Income Tax	\$ 58	\$ 62	\$ 93	\$ 31	50.6%
Sales Tax	\$ 847	\$ 875	\$ 924	\$ 49	5.6%
Public Utility	64	53	69	16	29.3%
Cigarette	22	21	23	2	9.8%
Inheritance	34	34	44	10	29.2%
Liquor	16	16	14	(2)	(9.9%)
Insurance	33	33	41	8	25.6%
Corporate Franchise	20	20	25	5	23.5%
Investment Income	1	2	25	23	1139.0%
Cook County IGT	-	-	-	-	0.0%
Other	24	25	72	47	188.0%
TOTAL STATE REVENUES	\$ 2,620	\$ 2,653	\$ 2,945	\$ 292	11.0%
Federal Revenues	\$ 374	\$ 499	\$ 392	\$ (108)	(21.5%)
Transfers In	\$ 220	\$ 348	\$ 131	\$ (217)	(62.3%)
Lottery	85	50	50	0	0.0%
Gaming	23	20	19	(1)	(5.0%)
Adult-Use Cannabis	8	11	12	1	5.7%
Other	104	267	51	(217)	(81.0%)
SUBTOTAL REVENUES	\$ 3,214	\$ 3,500	\$ 3,469	\$ (31)	(0.9%)
Investment Borrowing	-	-	-	-	0.0%
ARPA Reimbursement for Government Services	-	-	180	180	0.0%
Municipal Liquidity Facility	-	-	-	-	0.0%
TOTAL REVENUES	\$ 3,214	\$ 3,500	\$ 3,649	\$ 149	4.3%

General Funds Year-to-Date Revenues					
Through August 2022 (\$ millions)					
	FY22 YTD Actual	FY23 YTD Budgeted*	FY23 YTD Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 2,844	\$ 2,940	\$ 3,016	\$ 76	2.6%
Corporate Income Tax	\$ 183	\$ 193	\$ 257	\$ 64	33.2%
Sales Tax	\$ 1,747	\$ 1,774	\$ 1,855	\$ 80	4.5%
Public Utility	117	106	121	15	13.7%
Cigarette	45	43	42	(1)	(2.2%)
Inheritance	62	63	84	21	33.3%
Liquor	35	35	33	(2)	(5.7%)
Insurance	44	43	60	17	40.6%
Corporate Franchise	34	39	37	(2)	(5.9%)
Investment Income	1	4	45	41	1019.5%
Cook County IGT	-	-	-	-	0.0%
Other	45	48	96	48	100.0%
TOTAL STATE REVENUES	\$ 5,157	\$ 5,289	\$ 5,646	\$ 357	6.7%
Federal Revenues	\$ 856	\$ 605	\$ 453	\$ (152)	(25.1%)
Transfers In	\$ 401	\$ 597	\$ 380	\$ (217)	(36.3%)
Lottery	130	100	100	0	0.0%
Gaming	23	38	27	(11)	(28.9%)
Adult-Use Cannabis	16	22	20	(2)	(10.8%)
Other	232	437	233	(205)	(46.8%)
SUBTOTAL REVENUES	\$ 6,414	\$ 6,491	\$ 6,479	\$ (12)	(0.2%)
Investment Borrowing	-	-	-	-	0.0%
ARPA Reimbursement for Government Services	-	-	764	764	0.0%
Municipal Liquidity Facility	-	-	-	-	0.0%
TOTAL REVENUES	\$ 6,414	\$ 6,491	\$ 7,243	\$ 752	11.6%

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 estimated timing of income tax deposits.

Year-to-Date General Funds Expenditures

Note: Budgeted figures below reflect the forecast for spending from enacted appropriations for the fiscal year, enacted in April 2022. Budgeted monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures					
August 2022					
(\$ millions)					
	August FY22 Actual	August FY23 Budgeted*	August FY23 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 527	\$ 909	\$ 578	\$ (331)	(36.4%)
State Board of Education	\$ 755	\$ 740	\$ 740	\$ (0)	(0.0%)
Retirement Systems	\$ 799	\$ 804	\$ 829	\$ 25	3.1%
Chicago Teacher's Pension System	\$ 22	\$ 24	\$ 25	\$ 1	4.2%
Dept of Human Services	\$ 268	\$ 358	\$ 319	\$ (39)	(11.0%)
Department on Aging	\$ 1	\$ 57	\$ 108	\$ 51	89.5%
Department of Corrections	\$ 89	\$ 112	\$ 94	\$ (18)	(16.1%)
Group Insurance (CMS)	\$ 130	\$ 153	\$ -	\$ (153)	(100.0%)
Higher Education	\$ 73	\$ 213	\$ 284	\$ 71	33.3%
Other Agencies	\$ 224	\$ 309	\$ 258	\$ (51)	(16.6%)
Total	\$ 2,889	\$ 3,679	\$ 3,234	\$ (445)	(12.1%)

General Funds Year-to-Date Expenditures					
Through August 2022					
(\$ millions)					
	FY22 YTD Actual	FY23 YTD Budgeted*	FY23 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 1,010	\$ 1,108	\$ 1,052	\$ (56)	(5.1%)
State Board of Education	\$ 757	\$ 742	\$ 742	\$ (0)	(0.0%)
Retirement Systems	\$ 1,556	\$ 1,607	\$ 1,823	\$ 216	13.4%
Chicago Teacher's Pension System	\$ 57	\$ 61	\$ 63	\$ 2	3.8%
Dept of Human Services	\$ 422	\$ 511	\$ 392	\$ (119)	(23.3%)
Department on Aging	\$ 2	\$ 60	\$ 109	\$ 49	82.5%
Department of Corrections	\$ 132	\$ 182	\$ 140	\$ (43)	(23.4%)
Group Insurance (CMS)	\$ 685	\$ 305	\$ 301	\$ (5)	(1.5%)
Higher Education	\$ 124	\$ 332	\$ 326	\$ (7)	(2.0%)
Other Agencies	\$ 351	\$ 585	\$ 396	\$ (189)	(32.3%)
Total	\$ 5,096	\$ 5,493	\$ 5,342	\$ (151)	(2.7%)

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 FY23 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 2020 and 2021, Congress enacted six 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
- 5) Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) - Enacted December 27, 2020
- 6) American Rescue Plan Act of 2021 (ARPA) - Enacted March 11, 2021

According to estimates from Federal Funds Information for States (FFIS), through these six laws approximately \$52 billion is expected to be directed to Illinois state and local governments (including counties, cities, universities and mass transit districts) and healthcare providers to address COVID-19 response needs. This amount does not include federal assistance programs such as stimulus checks to households, unemployment insurance assistance for individuals, and the Paycheck Protection Program for small businesses.

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. Illinois' share after direct allocations to local governments was \$3.519 billion to cover the state's necessary incurred expenditures in response to COVID-19 between March 1, 2020 and December 30, 2021. Funds were used for agency operational response costs, grants to healthcare providers, rental assistance, grants to small businesses and childcare providers, and grants to local governments.

In March 2021, the American Rescue Plan Act (ARPA) became law. This \$1.9 trillion economic stimulus bill included direct 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.

Some of the larger ARPA allocations included:

- Coronavirus State Fiscal Recovery Fund: \$8.1 billion primarily for COVID-19 related expenditures and to replace revenue lost as a result of the pandemic. Funds may be used for expenses obligated through December 31, 2024 (and fully expended by December 31, 2026). An additional \$254 million is expected to come to Illinois from the Coronavirus Capital Projects Fund to be used for Connect Illinois broadband projects.
- 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 ("non-entitlement") cities - the first half of which was distributed by the state in fall 2021. The second half of payments are expected to be distributed by the state in fall 2022.
- Education: \$6.4 billion. Includes \$5.05 billion for public K-12 schools (through Elementary and Secondary Emergency Relief (ESSER) Fund), \$1.3 billion for institutions of higher education (Higher Education Emergency Relief Fund (HEERF)), and \$80 million for private K-12 schools. This is in addition to amounts received from previous legislation for ESSER and HEERF funding.

The fiscal year 2022 budget directed federal dollars received from ARPA to aid businesses and families and invest in Illinois' communities. In addition to dollars for specific programming purposes, ARPA allocated \$8.381 billion to Illinois through the Coronavirus State Fiscal Recovery Fund and the Coronavirus Capital Projects Fund, which will allow the State to make targeted investments with accelerated impact. The fiscal year 2022 budget enacted in June 2021 allocated roughly \$2.8 billion from the Coronavirus State Fiscal Recovery Fund dollars to key areas like infrastructure, violence prevention, education, healthcare, affordable housing, and economic recovery and reserved \$1.5 billion to replace lost revenues to the state, due to the pandemic, to fund essential government services as allowed under ARPA. In April 2022, the remainder of the \$8.381 billion was allocated, including the \$2.7 billion deposited to the Unemployment Trust Fund (PA 102-0696) and \$1.37 billion to a number of agencies for COVID-19 related response. The \$1.37 billion includes support for healthcare providers, funding for grants through the Reimagine Public Safety Act, violence prevention and interruption grants, funding for affordable housing, several new programs to support industries impacted by the COVID-19 Pandemic, and other purposes.

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

The following tables detail allocations and spending from the federal bills enacted for COVID-19 relief. These tables illustrate expenditures from fiscal year 2021 or fiscal year 2022 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.

Below are the expenditures from the Coronavirus Relief Fund allocations.

Coronavirus Relief Fund (CARES)				
Through August 2022				
(\$ 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	240
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	705
IEMA/GOV	State CURE	Transfers for Agency Costs	-	1,678
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	295
Coronavirus Relief Fund Total			3,684	4,029

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

State Fiscal Relief Fund (ARPA)			
Through August 2022			
(\$ Millions)			
Agency	Description	Total FY23 Appropriation	YTD Expenditures
DCFS	Child Advocacy Centers	3	1
DCFS	Court Appointed Special Advocates of Cook County	0	-
DCEO	Administrative Expenses - Reappropriation	1	-
DCEO	Tourism Attraction Development Grant Program - Reappropriation	8	0.3
DCEO	Navy Pier - Reappropriation	8	4.8
DCEO	Donald E. Stephens Convention Center in Rosemont - Reappropriation	15	-
DCEO	Katherine Dunham Museum in East St. Louis - Reappropriation	0	-
DCEO	House of Miles Davis Museum in East St. Louis - Reappropriation	0	-
DCEO	Tourism Attraction Development Grant	15	-
DCEO	Local Level Economic Recovery/Planning - Administrative Costs - Reappropriation	2	-
DCEO	Alternative Schools Network - Reappropriation	1	-
DCEO	Disadvantaged and Urban Farmers - Reappropriation	3	-
DCEO	African American Family Commission - Reappropriation	4	-
DCEO	Latino Family Commission - Reappropriation	4	-
DCEO	Asian American Family Commission - Reappropriation	4	-
DCEO	Don Moyer Boys and Girls Club - The Genius Center - Reappropriation	0	-
DCEO	Lake Effect Community Development - Reappropriation	2	-
DCEO	Peoria Police Department	0	-
DCEO	Peoria Chamber of Commerce	1	-
DCEO	City of Cahokia Heights	6	-
DCEO	Urbana-Champaign Independent Media Center - Reappropriation	0	-
DCEO	Business Interruption Grant Program (BIG), Back to Business (B2B) - Small Business	49	-
DCEO	Business Interruption Grant Program (BIG), Back to Business (B2B) Grant Program	13	0.4
DCEO	Job Training and Workforce Recovery Programs - Reappropriation	50	0.3
DCEO	Small Business Micro-Loans - Reappropriation	1	-
DCEO	Local Level Economic Recovery/Planning - Reappropriation	24	-
DCEO	American Rescue Plan Capital Assets Program (ARPCAP)	45	-
DCEO	Hotel Jobs Recovery Grant Program	75	-
DCEO	Restaurant Employment and Stabilization Grant Program	50	-
DCEO	Independent Live Venue Operators, Performing or Presenting Arts Organizations, Arts Education Organizations, and Museums or Cultural Heritage Organizations	50	-
DCEO	City of Cahokia Heights	9	-
DCEO	Broadband	300	-
DCEO	Build Illinois - Broadband and Water/Sewer Infrastructure Projects	424	-
DCEO	City of Marengo - Wastewater Infrastructure	27	-
DCEO	City of Algonquin - Wastewater Treatment Facility	3	-
DCEO	Village of Villa Park - Stormwater Improvements	0	-
DCEO	Village of Calumet Park - Watermain on 125th Street	0	-
DCEO	Village of Calumet Park - Watermain on 126th Street	0	-
DCEO	Village of Calumet Park - Watermain at 128th Street	0	-
DCEO	City of Champaign - Sewer System Upgrades	1	-
DCEO	Village of Northbrook - Storm Water Improvements	0	-
DCEO	Village of Arlington Heights - Evergreen and Maude	0	-
DCEO	Village of Arlington Heights - Arlington Knolls	0	-
DCEO	Village of Lombard - Sewer on Highland Avenue	0	-
DCEO	Village of Lombard - Drainage on Woodrow Avenue	0	-
DCEO	Hennepin Water District - Water Mains and Hydrants	0	-
DCEO	Village of Standard - Water Main Replacement	0	-
DCEO	Village of Bolingbrook - Sewer Treatment Plant	1	-
DCEO	Village of Matteson - Water Main Improvements	0	-
DCEO	City of Country Club Hills - Watermain Improvement	0	-
DCEO	City of Prospect Heights - Storm Sewer Management	0	-
DCEO	City of Belleville - Bicentennial Spillway Reconstruction	0	-
DCEO	Palos Hills - Smart City Broadband Network	0	-
DCEO	City of Collinsville - Wastewater Treatment Plant	9	-
DCEO	Lake County Stormwater Management Commission	3	-
DCEO	City of Hickory Hills - Sewer Improvements	1	-
DCEO	Village of Winnetka - Stormwater Management Improvements	16	-
DCEO	Cook County Forest Preserve - Stormwater Management	12	-
DCEO	Lake County - Regional Stormwater Management	121	10
DCEO	DuPage County - Woodridge Greene Valley, Knollwood	10	-
DCEO	DuPage County - Woodridge Greene Valley	15	-
DCEO	Village of Round Lake Park - Stormwater Improvement	0	-
DCEO	City of Granite City - Stormwater Relief Projects	1	-
DCEO	Village of Lombard - Waste Water Infrastructure Improvements	4	-
DCEO	Village of Robins - Water and Wastewater and Capital	4	-
DCEO	Sangamon County Water Reclamation District - Infrastructure	4	-
DCEO	Village of Norridge - Water Main Replacement	2	-

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

State Fiscal Relief Fund (ARPA), Continued			
Through August 2022			
(\$ Millions)			
DCEO	Alton Works - Broadband Development	20.0	-
DCEO	Village of Norridge - Water and Wastewater Infrastructure	0.5	-
DCEO	Village of Mundelein - Stormwater and Infrastructure	5.0	-
DCEO	Village of Crestwood - Water Upgrades and Infrastructure	1.0	-
DCEO	Village of Addison - Water and Wastewater Infrastructure	3.0	-
DCEO	Sauk Village - Water Main Improvements	1.0	-
DCEO	Village of Lansing - 192nd Place and 193rd Street	0.9	-
DCEO	Village of Lynwood - Sanitary Sewer Near Glenwood Dyer Road	1.0	-
DCEO	Village of South Holland - Water Main Replacement	0.8	-
DCEO	Calumet City - Stanley Boulevard to Forest Avenue	1.2	-
DOC	Appropriated Fund Deposit	50.0	-
DHS	Welcoming Centers for Immigrant Integration Services	40.0	-
DHS	Trauma/Mental Health/Behavioral Health	50.0	-
DHS	Support to Illinois Hospitals	5.0	-
DHS	Support to Illinois Hospitals	2.0	-
DHS	United Power - Reappropriation	10.0	-
DHS	Youth Guidance - Becoming a Man - Reappropriation	0.3	0.3
DHS	Working on Womanhood - Reappropriation	0.8	0.2
DHS	United African Organization Welcoming Centers - Reappropriation	2.0	0.2
DHS	Well Kids Learning Hub - Reappropriation	0.01	0.01
DHS	Living to Serve - Reappropriation	0.05	-
DHS	Welcoming Centers for Immigrant Integration Services - Reappropriation	4.8	1
DHS	Illinois Special Olympics - Reappropriation	10.0	-
DHS	Illinois Special Children's Charities/Chicago Special Olympics - Reappropriation	10.0	-
DHS	East Bluff Community Center	0.1	-
DHS	South Side Mission	0.1	-
DHS	Center for Prevention of Abuse	0.2	-
DHS	Peoria County Tenth Judicial Circuit Court Visitation Center	0.1	-
DHS	Peoria County - Youth Outreach	0.08	-
DHS	Reimagine Public Safety	235.0	-
DHS	Mental Health, Behavioral Health, Substance Abuse and Other services - Reappropriation	11.8	1.4
DHS	Mental Health Services to First Responders - Reappropriation	5.0	-
DHS	Suicide Prevention - Reappropriation	5.0	-
DHS	Housing is Recovery Pilot - Reappropriation	10.0	-
DHS	Teen Reach After-School Programs - Reappropriation	8.9	2
DHS	Youth Employment Programs - Reappropriation	57.7	1
DHS	Supportive Housing Services - Reappropriation	25.0	0.2
DHS	Homeless Youth Services - Reappropriation	0.9	0.1
DHS	Special Olympics Illinois - Reappropriation	1.0	-
DHS	Parents Too Soon - Reappropriation	12.0	-
DHS	Legal Assistance to Migrants - Reappropriation	4.2	-
DHS	Refugee Case Management - Reappropriation	0.5	0.5
DHS	Immigrant Integration Services - Reappropriation	2.4	2.4
DHS	Supportive Housing Services - Reappropriation	2.8	0.8
HFS	Support for Long-Term Care Providers	225.0	-
HFS	Support for Specialized Mental Health Rehabilitation Facilities	30.0	-
HFS	Support to Illinois Hospitals	60.0	-
DPH	COVID-19 Response	20.0	-
DPH	Hospital Grants	58.7	-
DPH	African American HIV/AIDs	10.0	-
DOR	COVID-19 Housing Grant Program	150.0	-
DOR	COVID-19 Housing Grant Program - Reappropriation	1.4	0.3
ICIJA	Violence Prevention Programs - Reappropriation	24.5	1
ICIJA	Earhart Elementary School - Reappropriation	0.8	-
ICIJA	Dulles Elementary School - Reappropriation	0.8	-
ICIJA	St. Bernard Hospital - Reappropriation	0.8	-
ICIJA	First Followers Re-Entry Program - Reappropriation	0.2	-
ICIJA	Ex-Cons for Community and Social Change - Reappropriation	0.5	-
ICIJA	Urban League of Metropolitan St. Louis at Fairview Heights - Reappropriation	0.3	0.005
ICIJA	Elite Striders Drill Team - Reappropriation	0.2	0.03
ICIJA	Violence Interrupters - Reappropriation	0.9	0.1
ICIJA	Waukegan School District	0.8	-
ICIJA	Family First Center of Lake County	0.3	-
ICIJA	Violence Prevention	82.3	0.04
ISBE	After School Programs - Reappropriation	10.0	0.4
ISBE	Parent Mentoring Programs - Reappropriation	10.0	0.03
ISBE	Black and Gold Initiative - Reappropriation	0.1	0.01
IEMA	ARPA - State Coronavirus Urgent Remediation Emergency Fund - Reappropriation	143.2	20.19
IEMA	CARES Act - State Coronavirus Urgent Remediation Emergency Fund	10.0	-
IEMA	ARPA - State Coronavirus Urgent Remediation Emergency Fund	200.0	8.9
IBHE	Grow Your Own Teachers - Reappropriation	1.0	-
U of I	Water Quality Study - Reappropriation	0.7	0.04
ICCB	College Bridge Programs - Reappropriation	10.0	-
ISAC	Golden Apple Scholars of Illinois Program - Reappropriation	3.4	0.2
ISAC	Golden Apple Accelerators Program - Reappropriation	3.9	0.2
	Total	3,063	57.7

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

Other Federal COVID-19 Response Funding							
Through August 2022							
(\$ Millions)							
Agency	Fund	Federal Bill	Description	Federal Award Amount	Total Appropriation	FY22 Expenditures	FY23 Expenditures
ISBE	SBE Federal Department of Education Fund	CRRSA	Elementary and Secondary Emergency Relief Fund (II)	2,251	1,162	906	0
		ARPA	Elementary and Secondary Emergency Relief Fund (III)	5,055	5,055	444	-
ISBE	SBE Federal Department of Education Fund	CARES	Governor's Emergency Education Relief Fund (I)	108	657	8	-
ISBE	SBE Federal Department of Education Fund	CRRSA	Governor's Emergency Education Relief Fund (II)	132	46	26	-
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Homeowner Assistance Fund	337	387	210	-
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Emergency Rental Assistance (II)	477	369	237	89
DHS	Illinois Affordable Housing Trust Fund	ARPA			92	6	7
DCEO	DCEO Projects Fund	CRRSA	Emergency Rental Assistance (I)	566	570	218	-
DCEO	Low Income Home Energy Assistance Block Grant Fund	ARPA	Low Income Home Energy Assistance Block Grant (LIHEAP)	253	480	304	112
DCEO	State Small Business Credit Initiative Fund	ARPA	State Small Business Credit Initiative Program	282	312	9	20.6
DCEO	Community Services Block Grant Fund	ARPA	Low Income Household Water Assistance Program	55	55	5	58
IDOT	Federal Mass Transit Trust Fund	CRRSA	Federal Transit Administration - Transit Infrastructure Grants (II)	21	16	5	3
IDOT	Federal Mass Transit Trust Fund	ARPA	Federal Transit Administration - Transit Infrastructure Grants (III)	17	13	3	6
IDOT	Federal/State/Local Airport Fund	CARES	Grants-in-Aid for Airports (I)	447	13	23	-
IDOT	Federal/State/Local Airport Fund	CRRSA	Grants-in-Aid for Airports (III)	14	1	-	-
IDOT	Federal/State/Local Airport Fund	ARPA	Grants-in-Aid for Airports (III)	14	3	4	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	CARES	Emergency Management Performance Grants	3	23	-	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	ARPA	Emergency Management Performance Grants	3	54	11	0.1
CJIA	Criminal Justice Trust Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	20	20	6	-
Aging	Services for Older Americans Fund	CARES	Congregate and Home Delivered Meals	26	113	-	-
Aging	Services for Older Americans Fund	CARES	Title III Part B Supportive Services	7	10	-	-
Aging	Services for Older Americans Fund	CARES	Title II Part E Supportive Services for Family Caregivers	4	45	-	-
Aging	Services for Older Americans Fund	CARES	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	-	-
Aging	Services for Older Americans Fund	CARES	Title VII Part C Independent Living	3	3	-	-
Aging	Services for Older Americans Fund	CARES	Aging and Disability Resource Centers	2	4	-	-
Aging	Services for Older Americans Fund	ARPA	Congregate Meals	11	50	12	-
Aging	Services for Older Americans Fund	ARPA	Home Delivered Meals	16	63	16	-
Aging	Services for Older Americans Fund	ARPA	Preventive Services	2	4	1	-
Aging	Services for Older Americans Fund	ARPA	Family Caregiver	5	45	6	-
Aging	Services for Older Americans Fund	ARPA	Title VII Long-Term Care Ombudsman	0.4	3	1	-
Aging	Services for Older Americans Fund	ARPA	Supportive Services	17	10	1	-
DHS	DHS Special Purposes Trust Fund	CARES	Child Care Development Block Grant (I)	118	429	-	-
DHS	Employment and Training Fund	CRRSA	Child Care Development Block Grant (II)	332	1,300	775	-
DHS	Employment and Training Fund	ARPA	Child Care Development Block Grant (III)	497	-	-	-
DHS	DHS Federal Projects Fund	CARES	Homeless Assistance Grants	43	48	-	-
DHS	DHS Special Purposes Trust Fund	CARES	Family Violence Prevention	1	5	-	-
DHS	Alcoholism and Substance Abuse Fund	CARES	Mental Health and Substance Abuse Grants	2	19	-	-
DHS	Community Mental Health Services Block Grant Fund	ARPA	Mental Health Block Grant	50	50	26	-
DHS	DHS Special Purposes Trust Fund	ARPA	SNAP State Administration	62	40	18	1
DHS	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	ARPA	Substance Abuse Block Grant	55	107	48	-
DHS	Employment and Training Fund	ARPA	Child Care Stabilization Grants	796	1,300	501	-
DHS	Employment and Training Fund	ARPA	Child Care Entitlement to States	20	1,689	775	-
DHS	Early Intervention Services Revolving Fund	ARPA	Individuals with Disabilities Education Act (IDEA) Part C	9	200	133	-
DHS	DHS Special Purposes Trust Fund	ARPA	Maternal, Infant and Early Childhood (MIEC)	1	21	7	-
DPH	Public Health Services Fund	CARES	Public Health Emergency Preparedness	23	80	-	-
DPH	Public Health Services Fund	CARES	Health Protection Services Performed by Local Health Providers (I)	304	2,016	267	-
DPH	Public Health Services Fund	ARPA	Epidemiology and Lab Capacity	382			
DPH	Public Health Services Fund	CARES	Health Protection Services and Planning for HIV/AIDS program	7	117	-	-
DCFS	DCFS Children's Services Fund	CARES	Child Welfare Services	2	163	-	-
IAC	Illinois Arts Council Federal Grant Fund	CARES	National Endowment for the Arts Federal Award	0.5	0.5	-	-
IAC	Illinois Arts Council Federal Grant Fund	ARPA	National Endowment for the Arts Federal Award	0.9	1	1	-
SOS	Library Services Fund	ARPA	Library and Museum Grants	5	11	7	-

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 fiscal year 2023 discretionary transfers that are initiated by the Office of the Governor and the Governor's Office of Management and Budget. Detailed information on the transfers below is included in Appendix A.

Fund Transfers - Directed by Governor's Office or GOMB				
	Transfer Purpose	From Fund	To Fund	Amount
August 2022	Movement of ARPA Affordable Housing Awards	State CURE	Illinois Affordable Housing Trust Fund	144,825,834
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	180,000,000
	Cash transfer to State CURE Fund	Disaster Response and Recovery Fund	State CURE	500,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	State Police Operations Assistance Fund	4,160,131
	Movement of federal CARES Act funds to State CURE Fund	Mental Health Fund	State CURE	4,304,243
	Movement of federal CARES Act funds to State CURE Fund	DHS State Projects Fund	State CURE	1,810,038
	Reimbursements for state agencies' COVID-related expenditures	State CURE	General Assembly Operations Revolving Fund	563,280
July 2022	Transfer of ARPA funds for replacement of lost revenue	State CURE	Essential Government Services Support Fund	500,000,000
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	583,879,133
	Unexpended funds back to State CURE Fund	Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	State CURE	88,183

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. The second borrowing was executed in December 2020, totaling \$2.0 billion. Repayment of this borrowing was completed in January 2022, nearly two full years early.

Appendix

Appendix A - Fund Transfers Directed by the Governor's Office or GOMB

Fund Transfers - Directed by Governor's Office or GOMB							
August 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
State CURE	Illinois Affordable Housing Trust Fund	8/2/2022	Governor	310STCURE	90,000,000	8/2/2022	
State CURE	Illinois Affordable Housing Trust Fund	8/2/2022	Governor	310STCURE	54,825,834	8/2/2022	
Essential Government Services Support Fund	General Revenue Fund	8/5/2022	Governor	310CSRFT	90,000,000	8/5/2022	
Essential Government Services Support Fund	General Revenue Fund	8/5/2022	Governor	310CSRFT	90,000,000	8/5/2022	
Disaster Response and Recovery Fund	State CURE	8/5/2022	Governor	310STCURE	500,000	8/5/2022	
State CURE	State Police Operations Assistance Fund	8/5/2022	Governor	310STCURE	4,160,131	8/5/2022	
Mental Health Fund	State CURE	8/26/2022	Governor	310CUREPB	4,304,243	8/26/2022	
DHS State Projects Fund	State CURE	8/26/2022	Governor	310CUREPB	1,810,038	8/26/2022	
State CURE	General Assembly Operations Revolving Fund	8/26/2022	Governor	310STCURE	563,280	8/26/2022	
July 2022							
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	90,000,000	7/21/2022	
State CURE	Essential Government Services Support Fund	7/21/2022	Governor	310STCURE	50,000,000	7/21/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	90,000,000	7/22/2022	
Essential Government Services Support Fund	General Revenue Fund	7/22/2022	Governor	310CSRFT	43,879,133	7/22/2022	
Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	State CURE	7/22/2022	Governor	310CUREPB	88,183	7/22/2022	

Appendix B – Legislative Budget Oversight Commission Legislation Related to this Report

(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; to oversee the distribution and expenditure of federal financial relief for State and local governments related to the COVID-19 pandemic; and to advise and review planned expenditures of State and federal grants for broadband projects.

(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. At the call of one of the co-chairs, 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 general funds revenues as compared to anticipated revenues;
- (3) year-to-date general funds 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 fund transfer directed by the Governor or the Governor's Office of Management and Budget, designation of appropriation lines as reserve, or any other discretionary action taken with regard to the 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, 2023.

(Source: P.A. 101-636, eff. 6-10-20; 102-0016 eff. 6-17-21; 102-0699, eff. 4-19-22)