



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

NOVEMBER 13, 2020

October 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					
October 2020					
(\$ millions)					
	October FY20 Actual	October FY21 Budgeted*	October FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Individual Income Tax	\$ 1,371	\$ 1,227	\$ 1,379	\$ 152	12.4%
Corporate Income Tax	\$ 78	\$ 56	\$ 106	\$ 50	87.8%
Sales Tax	\$ 725	\$ 662	\$ 769	\$ 107	16.2%
Public Utility	77	71	48	(23)	(32.6%)
Cigarette	23	23	21	(2)	(7.6%)
Inheritance	22	27	17	(10)	(38.0%)
Liquor	13	16	16	0	2.7%
Insurance	9	32	3	(29)	(90.6%)
Corporate Franchise	22	16	30	14	90.3%
Investment Income	18	15	5	(10)	(66.8%)
Cook County IGT	-	-	-	0	0.0%
Other	221	35	16	(19)	(53.7%)
TOTAL STATE REVENUES	\$ 2,579	\$ 2,179	\$ 2,410	\$ 231	10.6%
Federal Revenues	\$ 250	\$ 108	\$ 19	\$ (89)	(82.4%)
Transfers In	\$ 104	\$ 151	\$ 138	\$ (13)	(8.7%)
Lottery	46	56	85	29	52.7%
Gaming	21	-	-	0	0.0%
Adult-Use Cannabis	-	4	4	1	14.3%
Other	37	92	49	(43)	(46.7%)
SUBTOTAL REVENUES	\$ 2,933	\$ 2,438	\$ 2,567	\$ 129	5.3%
Interfund Borrowing	-	50	-	(50)	(100.0%)
Investment Borrowing	-	-	-	0	0.0%
TOTAL REVENUES	\$ 2,933	\$ 2,488	\$ 2,567	\$ 79	3.2%

General Funds Year-to-Date Revenues					
Through October 2020					
(\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Individual Income Tax	\$ 5,632	\$ 6,007	\$ 6,846	\$ 839	14.0%
Corporate Income Tax	\$ 646	\$ 603	\$ 977	\$ 374	62.1%
Sales Tax	\$ 2,962	\$ 2,706	\$ 3,016	\$ 310	11.5%
Public Utility	265	282	222	(60)	(21.4%)
Cigarette	85	85	100	15	18.2%
Inheritance	85	102	153	51	49.8%
Liquor	62	58	62	4	6.9%
Insurance	110	119	187	68	57.7%
Corporate Franchise	84	63	116	53	85.5%
Investment Income	66	56	34	(22)	(39.3%)
Cook County IGT	-	-	-	0	0.0%
Other	314	137	86	(51)	(37.2%)
TOTAL STATE REVENUES	\$ 10,311	\$ 10,217	\$ 11,799	\$ 1,582	15.5%
Federal Revenues	\$ 1,112	\$ 1,253	\$ 806	\$ (447)	(35.7%)
Transfers In	\$ 1,392	\$ 723	\$ 682	\$ (41)	(5.6%)
Lottery	174	189	250	61	32.2%
Gaming	96	-	-	0	0.0%
Adult-Use Cannabis	-	13	17	5	36.0%
Other	1,122	521	415	(106)	(20.4%)
SUBTOTAL REVENUES	\$ 12,815	\$ 12,193	\$ 13,287	\$ 1,094	9.0%
Interfund Borrowing	-	100	-	(100)	(100.0%)
Investment Borrowing	400	-	-	0	0.0%
TOTAL REVENUES	\$ 13,215	\$ 12,293	\$ 13,287	\$ 994	8.1%

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. Note: budgeted monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures

October 2020

(\$ millions)

	October FY20 Actual	October FY21 Budgeted*	October FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 537	\$ 588	\$ 785	\$ 197	33.5%
State Board of Education	\$ 926	\$ 721	\$ 722	\$ 1	0.1%
Retirement Systems	\$ 705	\$ 736	\$ 894	\$ 158	21.4%
Chicago Teacher's Pension System	\$ 20	\$ 21	\$ 42	\$ 21	100.0%
Dept of Human Services	\$ 303	\$ 359	\$ 375	\$ 16	4.3%
Department on Aging	\$ 78	\$ 91	\$ 53	\$ (38)	(42.0%)
Department of Corrections	\$ 118	\$ 129	\$ 158	\$ 29	22.5%
Group Insurance (CMS)	\$ 170	\$ 160	\$ 420	\$ 260	162.5%
Higher Education	\$ 326	\$ 333	\$ 178	\$ (154)	(46.4%)
Other Agencies	\$ 221	\$ 250	\$ 234	\$ (16)	(6.5%)
Total	\$ 3,404	\$ 3,388	\$ 3,860	\$ 472	13.9%

General Funds Year-to-Date Expenditures

Through October 2020

(\$ millions)

	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 1,521	\$ 1,666	\$ 2,193	\$ 527	31.6%
State Board of Education	\$ 2,362	\$ 2,377	\$ 2,287	\$ (89)	(3.8%)
Retirement Systems	\$ 2,812	\$ 2,944	\$ 3,130	\$ 186	6.3%
Chicago Teacher's Pension System	\$ 94	\$ 97	\$ 118	\$ 21	21.9%
Dept of Human Services	\$ 889	\$ 1,055	\$ 1,237	\$ 182	17.3%
Department on Aging	\$ 219	\$ 254	\$ 198	\$ (55)	(21.8%)
Department of Corrections	\$ 395	\$ 433	\$ 402	\$ (32)	(7.3%)
Group Insurance (CMS)	\$ 1,180	\$ 802	\$ 1,104	\$ 302	37.6%
Higher Education	\$ 905	\$ 924	\$ 771	\$ (153)	(16.6%)
Other Agencies	\$ 763	\$ 865	\$ 807	\$ (58)	(6.7%)
Total	\$ 11,140	\$ 11,416	\$ 12,246	\$ 830	7.3%

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

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

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

Expenditures of Federal Financial Relief Related to COVID-19

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

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

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

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

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

Coronavirus Relief Fund/State and Local CURE Funding					
Through October 2020					
(\$ Millions)					
Agency	Fund	Description	Remaining CRF for FY21	Total FY21 Appropriation	YTD Expenditures
IEMA	State CURE	Coronavirus Relief Fund - IEMA, DPH, Agency Ops	-	1,500	62
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	-	376	125
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	-	260	208
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	-	250	49
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	-	10	-
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	-	396	313
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	-	30	18
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	-	32	13
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	-	830	150
IEMA/GOV	State CURE	Transfers for Agency Costs (See page 7)	-	-	173
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	-	86
Coronavirus Relief Fund Total			3,166	3,684	1,196

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 October 31, 2020, \$93.4 million of the \$313 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 October 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	69
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	2
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	35
DCEO	Low Income Home Energy Assistance Block Grant Fund	Low Income Home Energy Assistance Block Grant (LIHEAP)	42	330	37
DCEO	Community Services Block Grant Fund	Community Services Block Grant	47	118	7
DCEO	Community Development/Small Cities Block Grant Fund	Community Development Block Grant - Non-Entitlement and Entitlement	48	100	1
IDOT	Federal Mass Transit Trust Fund	Federal Transit Administration - Transit Infrastructure Grants	57	57	1
IDOT	Federal/State/Local Airport Fund	Grants-in-Aid for Airports	447	447	322
IEMA	Homeland Security Emergency Preparedness Trust Fund	Emergency Management Performance Grants	3	23	2
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	0
Aging	Services for Older Americans Fund	Congregate and Home Delivered Meals	26	226	15
Aging	Services for Older Americans Fund	Title III Part B Supportive Services	7	10	0
Aging	Services for Older Americans Fund	Title II Part E Supportive Services for Family Caregivers	4	45	1
Aging	Services for Older Americans Fund	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	0
Aging	Services for Older Americans Fund	Title VII Part C Independent Living	3	3	0
Aging	Services for Older Americans Fund	Aging and Disability Resource Centers	2	4	0
DHS	DHS Special Purposes Trust Fund	Child Care Development Block Grant	118	429	101
DHS	DHS Federal Projects Fund	Homeless Assistance Grants	43	48	0
DHS	DHS Special Purposes Trust Fund	Family Violence Prevention	1	5	3
DHS	Alcoholism and Substance Abuse Fund	Mental Health and Substance Abuse Grants	2	19	0
DPH	Public Health Services Fund	Public Health Emergency Preparedness	23	80	4
DPH	Public Health Services Fund	Health Protection Services Performed by Local Health Providers	304	416	35
DPH	Public Health Services Fund	Health Protection Services and Planning for HIV/AIDS program	7	117	19
DCFS	DCFS Children's Services Fund	Child Welfare Services	2	163	15
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	61
SOS	Library Services Fund	Library and Museum Grants	1	7	2
Elections	Help Illinois Vote Fund	Grants to Local Election Authorities	14	17	2

Appropriation Line Transfers

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

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

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

Appropriation Line Transfers					
Through October 2020					
<u>Agency</u>	<u>Fund</u>	<u>From Line</u>	<u>To Line</u>	<u>Amount</u>	<u>Description</u>

There are no transfers to report for this period

Fund Transfers

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

Fund Transfers						
October 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	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						
<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	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						
<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.

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

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category

Through October 2020

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 11,470	\$ 12,596	\$ 1,126	9.8%
HIGHWAY FUNDS	\$ 1,671	\$ 2,487	\$ 816	48.8%
SPECIAL STATE FUNDS	\$ 9,822	\$ 12,317	\$ 2,495	25.4%
BOND FINANCED FUNDS	\$ 0	\$ 870	\$ 870	0.0%
DEBT SERVICE FUNDS	\$ 702	\$ 471	\$ (231)	(32.9%)
FEDERAL TRUST FUNDS	\$ 1,496	\$ 2,144	\$ 648	43.3%
REVOLVING FUNDS	\$ 248	\$ 245	\$ (2)	(0.9%)
STATE TRUST FUNDS	\$ 27,918	\$ 32,137	\$ 4,219	15.1%
Total	\$ 53,326	\$ 63,266	\$ 9,940	18.6%

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 October 2020

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 11,416	\$ 12,167	\$ 752	6.6%
HIGHWAY FUNDS	\$ 1,413	\$ 1,801	\$ 387	27.4%
SPECIAL STATE FUNDS	\$ 5,933	\$ 7,791	\$ 1,858	31.3%
BOND FINANCED FUNDS	\$ 193	\$ 607	\$ 415	215.0%
DEBT SERVICE FUNDS	\$ 1,210	\$ 1,544	\$ 334	27.6%
FEDERAL TRUST FUNDS	\$ 909	\$ 2,275	\$ 1,367	150.4%
REVOLVING FUNDS	\$ 124	\$ 220	\$ 96	77.8%
STATE TRUST FUNDS	\$ 89	\$ 90	\$ 1	1.1%
Total	\$ 21,286	\$ 26,495	\$ 5,209	24.5%

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

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

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

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

Appendix C – Fund Transfers Directed by Agencies Under the Governor

Fund Transfers						
September 2020						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
Presidential Library and Museum Operating Fund	Professional Services Fund	10/2/2020	CMS	416PROSVC	3,600.00	10/2/2020
General Revenue Fund	Professional Services Fund	10/7/2020	CMS	416PROSVC	2,800.00	N/A
General Revenue Fund	Workers' Compensation Revolving Fund	10/2/2020	CMS	416WKCOMP	400.00	N/A
Public Utility Fund	Workers' Compensation Revolving Fund	10/28/2020	CMS	416WKCOMP	3,300.00	10/28/2020
Transportation Regulatory Fund	Workers' Compensation Revolving Fund	10/28/2020	CMS	416WKCOMP	1,500.00	10/28/2020
Feed Control Fund	Workers' Compensation Revolving Fund	10/29/2020	CMS	416WKCOMP	17,400.00	10/29/2020
Feed Control Fund	Workers' Compensation Revolving Fund	10/29/2020	CMS	416WKCOMP	23,200.00	10/29/2020
Feed Control Fund	Workers' Compensation Revolving Fund	10/29/2020	CMS	416WKCOMP	15,600.00	10/29/2020
Education Assistance Fund	Workers' Compensation Revolving Fund	10/29/2020	CMS	416WKCOMP	1,087,900.00	N/A
General Professions Dedicated Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	2,306,833.40	10/28/2020
Illinois State Pharmacy Disciplinary Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	362,068.35	10/28/2020
Illinois State Medical Disciplinary Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	1,101,559.73	10/28/2020
Registered Certified Public Accountants' Administrative Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	54,443.81	10/28/2020
Credit Union Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	669,210.36	10/28/2020
Nursing Dedicated and Professional Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	744,645.79	10/28/2020
Optometric Licensing and Disciplinary Board Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	24,224.45	10/28/2020
Savings Bank Regulatory Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	132,175.83	10/28/2020
Home Inspector Administration Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	49,248.73	10/28/2020
Bank and Trust Company Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	1,628,218.41	10/28/2020
Illinois State Dental Disciplinary Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	182,123.47	10/28/2020
Illinois State Podiatric Disciplinary Fund	Professions Indirect Cost Fund	10/28/2020	DFPR	440INDCST	35,958.95	10/28/2020
Social Services Block Grant Fund	General Revenue Fund	10/20/2020	DHS	444FGRANT	300,000.00	10/20/2020
Social Services Block Grant Fund	General Revenue Fund	10/23/2020	DHS	444FGRANT	1,300,000.00	10/23/2020
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	10/23/2020	DHS	444FGRANT	1,800,000.00	10/23/2020
Social Services Block Grant Fund	Local Initiative Fund	10/23/2020	DHS	444FGRANT	1,600,000.00	10/23/2020
DHS Special Purposes Trust Fund	Governor's Grant Fund	10/8/2020	DHS	444GOVGRNT	27,500.00	10/8/2020
State Lottery Fund	Common School Fund	10/1/2020	Lottery	458INTERS	20,000,000.00	10/1/2020
State Lottery Fund	Common School Fund	10/14/2020	Lottery	458INTERS	30,000,000.00	10/14/2020
State Lottery Fund	Common School Fund	10/29/2020	Lottery	458INTERS	35,000,000.00	10/29/2020
Child Support Enforcement Trust Fund	Child Support Administrative Fund	10/13/2020	HFS	478CHILD	6,000,000.00	10/13/2020
Child Support Enforcement Trust Fund	Child Support Administrative Fund	10/26/2020	HFS	478CHILD	4,500,000.00	10/26/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/6/2020	HFS	478DRUGRE	22,785,237.29	10/6/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/15/2020	HFS	478DRUGRE	38,471,518.83	10/15/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/19/2020	HFS	478DRUGRE	3,237,269.42	10/19/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/19/2020	HFS	478DRUGRE	26,448,973.32	10/19/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/19/2020	HFS	478DRUGRE	16,545,277.11	10/19/2020
Public Aid Recoveries Trust Fund	Drug Rebate Fund	10/29/2020	HFS	478DRUGRE	27,620,595.17	10/29/2020
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	10/6/2020	HFS	478HSMTF	1,666,667.00	10/6/2020
Hospital Provider Fund	Healthcare Provider Relief Fund	10/6/2020	HFS	478HSPRVD	30,416,667.00	10/6/2020
Hospital Provider Fund	Long-Term Care Provider Fund	10/6/2020	HFS	478LTCPRO	2,500,000.00	10/6/2020
Cannabis Regulation Fund	General Revenue Fund	10/2/2020	IDOR	492CANREG	2,779,066.43	10/2/2020
Cannabis Regulation Fund	Criminal Justice Information Projects Fund	10/2/2020	IDOR	492CANREG	1,985,047.45	10/2/2020
Cannabis Regulation Fund	Drug Treatment Fund	10/2/2020	IDOR	492CANREG	158,803.80	10/2/2020
Cannabis Regulation Fund	Department of Human Services Community Services Fund	10/2/2020	IDOR	492CANREG	1,588,037.96	10/2/2020
Cannabis Regulation Fund	Local Government Distributive Fund	10/2/2020	IDOR	492CANREG	635,215.18	10/2/2020
Cannabis Regulation Fund	Cannabis Expungement Fund	10/2/2020	IDOR	492CANREG	252,083.34	10/2/2020
Cannabis Regulation Fund	Budget Stabilization Fund	10/2/2020	IDOR	492CANREG	794,018.98	10/2/2020
Used Tire Management Fund	General Revenue Fund	10/26/2020	IDOR	492REIMBR	187,066.10	10/26/2020
County and Mass Transit District Fund	RTA Sales Tax Trust Fund	10/5/2020	IDOR	492SALEST	11,416,757.49	10/5/2020
State and Local Sales Tax Reform Fund	Regional Transportation Authority Occupation and Use Tax Replacement Fund	10/7/2020	IDOR	492SALEST	6,028,966.51	10/7/2020
State and Local Sales Tax Reform Fund	Local Government Distributive Fund	10/7/2020	IDOR	492SALEST	38,691,027.56	10/7/2020
State and Local Sales Tax Reform Fund	Build Illinois Fund	10/7/2020	IDOR	492SALEST	3,150,000.00	10/7/2020
General Revenue Fund	Tourism Promotion Fund	10/2/2020	IDOR	492TOURIS	1,612,153.72	N/A
Road Fund	Public Transportation Fund	10/14/2020	IDOR	492TRANS	30,540,004.43	10/14/2020
Motor Fuel Tax Fund	Grade Crossing Protection Fund	10/5/2020	IDOT	494MFTDIS	3,500,000.00	10/5/2020
Motor Fuel Tax Fund	State Boating Act Fund	10/5/2020	IDOT	494MFTDIS	420,000.00	10/5/2020
Motor Fuel Tax Fund	Road Fund	10/5/2020	IDOT	494MFTDIS	28,708,818.06	10/5/2020
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	10/5/2020	IDOT	494MFTDIS	20,795,973.54	10/5/2020
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	10/5/2020	IDOT	494MFTDIS	14,828,249.16	10/5/2020
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	10/5/2020	IDOT	494MFTDIS	6,730,102.23	10/5/2020
Motor Fuel Tax Fund	State Construction Account Fund	10/5/2020	IDOT	494MFTDIS	16,307,067.99	10/5/2020
Transportation Renewal Fund	State Construction Account Fund	10/5/2020	IDOT	494MFTDIS	45,878,610.24	10/5/2020
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	10/5/2020	IDOT	494MFTDIS	17,204,478.84	10/5/2020
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	10/5/2020	IDOT	494MFTDIS	1,911,608.76	10/5/2020
Long-Term Care Provider Fund	Long Term Care Monitor/Receiver Fund	10/21/2020	GOMB	507LTCPPD	4,000,000.00	10/21/2020
Long-Term Care Provider Fund	Department of Human Services Community Services Fund	10/21/2020	GOMB	507LTCPPD	4,750,000.00	10/21/2020
Long-Term Care Provider Fund	Long Term Care Ombudsman Fund	10/21/2020	GOMB	507LTCPPD	1,250,000.00	10/21/2020
Sports Wagering Fund	Capital Projects Fund	10/21/2020	IGB	565CPFSWF	1,085,003.98	10/21/2020
State Gaming Fund	School Infrastructure Fund	10/21/2020	IGB	565SIF53	11,060,000.00	10/21/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	10/16/2020	ISBE	586CAREER	139,605.72	10/16/2020
SBE Federal Department of Education Fund	Career and Technical Education Fund	10/27/2020	ISBE	586CAREER	459,374.16	10/27/2020
SBE Federal Agency Services Fund	Governor's Grant Fund	10/6/2020	ISBE	586GVGRNT	55,000.00	10/6/2020
SBE Federal Agency Services Fund	Governor's Grant Fund	10/22/2020	ISBE	586GVGRNT	60,000.00	10/22/2020

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.)