



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

FEBRUARY 13, 2021

## **January 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, 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, the State borrowed \$2 billion from the Federal Reserve Municipal Liquidity Facility which was deposited into the General Revenue Fund. The funds were used to pay Medicaid bills, accelerating federal revenues into December ahead of estimates but are expected to even out by the end of the fiscal year.

General Funds Monthly Revenues					
January 2021					
(\$ millions)					
	January FY20 Actual	January FY21 Budgeted*	January FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
<b>Individual Income Tax</b>	\$ 1,910	\$ 1,891	\$ 2,096	\$ 204	10.8%
<b>Corporate Income Tax</b>	\$ 68	\$ 67	\$ 124	\$ 57	84.6%
<b>Sales Tax</b>	\$ 736	\$ 709	\$ 766	\$ 57	8.1%
Public Utility	82	76	66	(10)	(13.2%)
Cigarette	19	18	18	(0)	(1.3%)
Inheritance	19	17	70	53	310.5%
Liquor	19	13	19	6	46.5%
Insurance	2	31	30	(1)	(4.0%)
Corporate Franchise	53	20	57	37	184.7%
Investment Income	10	12	1	(12)	(94.6%)
Cook County IGT	-	56	56	0	0.0%
Other	31	40	14	(25)	(63.4%)
<b>TOTAL STATE REVENUES</b>	\$ 2,949	\$ 2,951	\$ 3,317	\$ 366	12.4%
<b>Federal Revenues</b>	\$ 353	\$ 316	\$ 74	\$ (242)	(76.5%)
<b>Transfers In</b>	\$ 188	\$ 110	\$ 120	\$ 10	8.6%
Lottery	61	51	65	14	27.0%
Gaming	32	-	-	0	0.0%
Adult-Use Cannabis	-	4	8	4	127.5%
Other	95	56	47	(9)	(15.8%)
<b>SUBTOTAL REVENUES</b>	\$ 3,490	\$ 3,378	\$ 3,511	\$ 133	3.9%
Interfund Borrowing	-	-	-	0	0.0%
Investment Borrowing	-	-	-	0	0.0%
Municipal Liquidity Facility	-	-	-	0	0.0%
<b>TOTAL REVENUES</b>	\$ 3,490	\$ 3,378	\$ 3,511	\$ 133	3.9%

General Funds Year-to-Date Revenues					
Through January 2021					
(\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
<b>Individual Income Tax</b>	\$ 10,296	\$ 11,158	\$ 11,836	\$ 678	6.1%
<b>Corporate Income Tax</b>	\$ 1,200	\$ 1,323	\$ 1,583	\$ 260	19.7%
<b>Sales Tax</b>	\$ 5,244	\$ 5,034	\$ 5,373	\$ 339	6.7%
Public Utility	487	473	419	(54)	(11.4%)
Cigarette	153	159	168	10	6.1%
Inheritance	156	217	281	63	29.2%
Liquor	112	104	111	7	6.8%
Insurance	185	316	282	(34)	(10.7%)
Corporate Franchise	185	161	215	54	33.2%
Investment Income	97	83	42	(41)	(49.2%)
Cook County IGT	56	56	56	0	0.0%
Other	400	223	135	(88)	(39.3%)
<b>TOTAL STATE REVENUES</b>	\$ 18,571	\$ 19,307	\$ 20,500	\$ 1,194	6.2%
<b>Federal Revenues</b>	\$ 1,737	\$ 2,216	\$ 3,057	\$ 842	38.0%
<b>Transfers In</b>	\$ 1,829	\$ 1,062	\$ 969	\$ (93)	(8.8%)
Lottery	340	381	426	45	12.0%
Gaming	194	-	-	0	0.0%
Adult-Use Cannabis	-	26	32	6	22.7%
Other	1,295	656	511	(144)	(22.0%)
<b>SUBTOTAL REVENUES</b>	\$ 22,137	\$ 22,584	\$ 24,527	\$ 1,943	8.6%
Interfund Borrowing	150	-	-	0	0.0%
Investment Borrowing	400	-	400	400	0.0%
Municipal Liquidity Facility	-	-	1,998	1,998	0.0%
<b>TOTAL REVENUES</b>	\$ 22,687	\$ 22,584	\$ 26,925	\$ 4,340	19.2%

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

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

## Year-to-Date General Funds Expenditures

See Appendix B for All Funds. HFS expenditures are ahead of estimates due in part to the Municipal Liquidity Facility borrowing. Note: budgeted monthly expenditures are based on historical averages regarding the timing of vouchers presented.

General Funds Monthly Expenditures					
January 2021					
(\$ millions)					
	January FY20 Actual	January FY21 Budgeted*	January FY21 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 631	\$ 691	\$ 837	\$ 146	21.1%
State Board of Education	\$ 737	\$ 742	\$ 726	\$ (16)	(2.1%)
Retirement Systems	\$ 705	\$ 736	\$ 748	\$ 12	1.7%
Chicago Teacher's Pension System	\$ 20	\$ 21	\$ 21	\$ (0)	(0.0%)
Dept of Human Services	\$ 343	\$ 407	\$ 323	\$ (84)	(20.7%)
Department on Aging	\$ 92	\$ 107	\$ 81	\$ (25)	(23.6%)
Department of Corrections	\$ 94	\$ 103	\$ 137	\$ 34	33.1%
Group Insurance (CMS)	\$ 100	\$ 160	\$ 50	\$ (110)	(68.8%)
Higher Education	\$ 123	\$ 126	\$ 80	\$ (46)	(36.2%)
Other Agencies	\$ 212	\$ 240	\$ 206	\$ (34)	(14.0%)
<b>Total</b>	<b>\$ 3,058</b>	<b>\$ 3,333</b>	<b>\$ 3,210</b>	<b>\$ (122)</b>	<b>(3.7%)</b>

General Funds Year-to-Date Expenditures					
Through January 2021					
(\$ millions)					
	FY20 YTD Actual	FY21 YTD Budgeted*	FY21 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 2,955	\$ 3,236	\$ 4,366	\$ 1,130	34.9%
State Board of Education	\$ 4,722	\$ 4,749	\$ 4,718	\$ (32)	(0.7%)
Retirement Systems	\$ 4,946	\$ 5,079	\$ 5,199	\$ 120	2.4%
Chicago Teacher's Pension System	\$ 155	\$ 161	\$ 182	\$ 21	13.2%
Dept of Human Services	\$ 1,931	\$ 2,291	\$ 2,258	\$ (33)	(1.5%)
Department on Aging	\$ 447	\$ 518	\$ 494	\$ (23)	(4.5%)
Department of Corrections	\$ 754	\$ 827	\$ 789	\$ (38)	(4.5%)
Group Insurance (CMS)	\$ 1,550	\$ 1,282	\$ 1,644	\$ 362	28.2%
Higher Education	\$ 1,481	\$ 1,513	\$ 1,387	\$ (125)	(8.3%)
Other Agencies	\$ 1,404	\$ 1,591	\$ 1,475	\$ (116)	(7.3%)
<b>Total</b>	<b>\$ 20,345</b>	<b>\$ 21,246</b>	<b>\$ 22,512</b>	<b>\$ 1,266</b>	<b>6.0%</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](#).

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.

In December 2020, Congress enacted a fifth piece of legislation to address the impact of COVID-19. This new law 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.

- *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.

Additional details, including final dollar allocations, will be available in the coming weeks as further clarifications from federal agencies are provided.

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

The following tables detail allocations and spending from the original four 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.

Coronavirus Relief Fund/State and Local CURE Funding					
Through January 2021 (\$ 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	108
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	-	376	320
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	-	260	260
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	-	250	176
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	-	10	0
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	-	396	330
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	-	30	28
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	-	32	26
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	-	830	693
IEMA/GOV	State CURE	Transfers for Agency Costs (See pages 8 and 9)	-	-	969
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	-	91
<b>Coronavirus Relief Fund Total</b>			<b>3,166</b>	<b>3,684</b>	<b>3,000</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 January 31, 2021, \$321.4 million of the \$330 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 January 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	569	570	243
ISBE	SBE Federal Department of Education Fund	Governor's Emergency Education Relief Fund	108	109	5
IBHE	BHE Federal Grants Fund	Governor's Emergency Education Relief Fund	-	31	5
ICCB	Illinois Community College Board Contracts and Grants Fund	Governor's Emergency Education Relief Fund	-	19	4
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	2
DCEO	Federal Workforce Training Fund	COVID-19 Dislocated Worker Grant	17	300	69
DCEO	Low Income Home Energy Assistance Block Grant Fund	Low Income Home Energy Assistance Block Grant (LIHEAP)	42	330	97
DCEO	Community Services Block Grant Fund	Community Services Block Grant	47	118	19
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	12
IDOT	Federal/State/Local Airport Fund	Grants-in-Aid for Airports	447	447	392
IEMA	Homeland Security Emergency Preparedness Trust Fund	Emergency Management Performance Grants	3	23	5
CJIA	Criminal Justice Trust Fund	Coronavirus Emergency Supplemental Funding (CESF)	20	20	1
DOC	Department of Corrections Reimbursement and Education Fund	Coronavirus Emergency Supplemental Funding (CESF)	-	87	5
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	39
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	4
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	1
DHS	DHS Special Purposes Trust Fund	Child Care Development Block Grant	118	429	142
DHS	DHS Federal Projects Fund	Homeless Assistance Grants	43	48	5
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	2
DPH	Public Health Services Fund	Public Health Emergency Preparedness	23	80	11
DPH	Public Health Services Fund	Health Protection Services Performed by Local Health Providers	304	416	77
DPH	Public Health Services Fund	Health Protection Services and Planning for HIV/AIDS program	7	117	39
DCFS	DCFS Children's Services Fund	Child Welfare Services	2	163	26
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	131
SOS	Library Services Fund	Library and Museum Grants	1	7	2
Elections	Help Illinois Vote Fund	Grants to Local Election Authorities	14	17	17

## 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 January 2021							
Agency	Fund	From Line	To Line	Date	Amount	2% Transfer Limit	8% Transfer Limit
Workers Compensation Commission	Illinois Workers' Compensation Commission Operations Fund	Personal Services	Contractual Services	1/27/2021	\$ 500,000	\$ 577,448	\$ 2,309,792
		Retirement	Contractual Services	1/27/2021	\$ 250,000		

## 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 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						
January 2021						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
Disaster Response and Recovery Fund	Local CURE	1/22/2021	Governor	310LOCURE	25,000,000	1/22/2021
State CURE	Distance Learning Fund	1/28/2021	Governor	310STCURE	(16,658)	1/28/2021
State CURE	Personal Property Tax Replacement Fund	1/28/2021	Governor	310STCURE	16,658	1/28/2021
State CURE	Mental Health Fund	1/22/2021	Governor	310STCURE	14,000,000	1/22/2021
State CURE	Public Health Services Fund	1/22/2021	Governor	310STCURE	60,000,000	1/22/2021
State CURE	Technology Management Revolving Fund	1/22/2021	Governor	310STCURE	44,000,000	1/22/2021
State CURE	Department of Corrections Reimbursement and Education Fund	1/22/2021	Governor	310STCURE	53,259,000	1/22/2021
Disaster Response and Recovery Fund	State CURE	1/21/2021	Governor	310STCURE	95,000,000	1/21/2021
Disaster Response and Recovery Fund	State CURE	1/21/2021	Governor	310STCURE	30,000,000	1/21/2021
State CURE	Public Health Services Fund	1/8/2021	Governor	310STCURE	50,000,000	1/8/2021





## Continued - Fund Transfers

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

## Current Budget Management Actions

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

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

**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 must be completed within fiscal year 2021. As of December 31, 2020, \$360 million of the \$1,264 million repayment had been set aside by the Comptroller. The remainder of the set-asides are planned for January (\$190M), March (\$150 million), April (\$550 million), and May (approximately \$155 million). The second borrowing was executed in December 2020, totaling \$2.0 billion. Repayment of this borrowing is scheduled 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.

**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 January 2021

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 20,026	\$ 23,149	\$ 3,122	15.6%
HIGHWAY FUNDS	\$ 2,811	\$ 3,883	\$ 1,071	38.1%
SPECIAL STATE FUNDS	\$ 19,229	\$ 22,756	\$ 3,527	18.3%
BOND FINANCED FUNDS	\$ 620	\$ 870	\$ 251	0.0%
DEBT SERVICE FUNDS	\$ 979	\$ 766	\$ (213)	(21.8%)
FEDERAL TRUST FUNDS	\$ 2,752	\$ 4,004	\$ 1,252	45.5%
REVOLVING FUNDS	\$ 344	\$ 350	\$ 7	1.9%
STATE TRUST FUNDS	\$ 51,504	\$ 61,739	\$ 10,236	19.9%
<b>Total</b>	<b>\$ 98,265</b>	<b>\$ 117,518</b>	<b>\$ 19,252</b>	<b>19.6%</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 November revision.

Note: Transfers are not included in this table.

### Appendix B

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

Through January 2021

(\$ millions)

	FY21 YTD Estimated*	FY21 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 21,246	\$ 22,433	\$ 1,187	5.6%
HIGHWAY FUNDS	\$ 2,422	\$ 2,786	\$ 364	15.0%
SPECIAL STATE FUNDS	\$ 12,087	\$ 14,284	\$ 2,197	18.2%
BOND FINANCED FUNDS	\$ 328	\$ 901	\$ 572	174.2%
DEBT SERVICE FUNDS	\$ 2,280	\$ 2,518	\$ 238	10.4%
FEDERAL TRUST FUNDS	\$ 2,133	\$ 5,265	\$ 3,132	146.9%
REVOLVING FUNDS	\$ 279	\$ 429	\$ 151	54.1%
STATE TRUST FUNDS	\$ 198	\$ 254	\$ 56	28.5%
<b>Total</b>	<b>\$ 40,974</b>	<b>\$ 48,872</b>	<b>\$ 7,898</b>	<b>19.3%</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 Agencies Under the Governor

Fund Transfers		January 2021				
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
Social Services Block Grant Fund	General Revenue Fund	1/26/2021	DHS	444FGRANT	300,000.00	1/26/2021
Social Services Block Grant Fund	General Revenue Fund	1/22/2021	DHS	444FGRANT	100,000.00	1/22/2021
Social Services Block Grant Fund	Local Initiative Fund	1/22/2021	DHS	444FGRANT	200,000.00	1/22/2021
Social Services Block Grant Fund	General Revenue Fund	1/19/2021	DHS	444FGRANT	1,600,000.00	1/19/2021
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	1/19/2021	DHS	444FGRANT	400,000.00	1/19/2021
Social Services Block Grant Fund	Local Initiative Fund	1/19/2021	DHS	444FGRANT	1,400,000.00	1/19/2021
DHS Special Purposes Trust Fund	Governor's Grant Fund	1/6/2021	DHS	444GONGRT	25,000.00	1/6/2021
State Lottery Fund	Common School Fund	1/22/2021	Lottery	458INTKRS	35,000,000.00	1/22/2021
State Lottery Fund	Common School Fund	1/14/2021	Lottery	458INTKRS	30,000,000.00	1/14/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/27/2021	HFS	478DRUGRE	62,499,746	1/27/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/27/2021	HFS	478DRUGRE	19,899,693.88	1/27/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/27/2021	HFS	478DRUGRE	8,758,236.11	1/27/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/27/2021	HFS	478DRUGRE	13,903,671.27	1/27/2021
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/12/2021	HFS	478DRUGRE	39,136,788.08	1/12/2021
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	1/8/2021	HFS	478HHSMTF	1,666,667.00	1/8/2021
Hospital Provider Fund	Healthcare Provider Relief Fund	1/8/2021	HFS	478HSPRVD	30,416,667.00	1/8/2021
Hospital Provider Fund	Long-Term Care Provider Fund	1/8/2021	HFS	478LTCPRO	2,500,000.00	1/8/2021
Cannabis Regulation Fund	General Revenue Fund	1/4/2021	IDOR	492CANREG	6,227,186.81	1/4/2021
Cannabis Regulation Fund	Cannabis Regulation Fund	1/4/2021	IDOR	492CANREG	4,447,990.59	1/4/2021
Cannabis Regulation Fund	Criminal Justice Information Projects Fund	1/4/2021	IDOR	492CANREG	355,839.25	1/4/2021
Cannabis Regulation Fund	Drug Treatment Fund	1/4/2021	IDOR	492CANREG	3,558,392.47	1/4/2021
Cannabis Regulation Fund	Department of Human Services Community Services Fund	1/4/2021	IDOR	492CANREG	1,423,356.99	1/4/2021
Cannabis Regulation Fund	Local Government Distributive Fund	1/4/2021	IDOR	492CANREG	252,083.34	1/4/2021
Cannabis Regulation Fund	Cannabis Expungement Fund	1/4/2021	IDOR	492CANREG	1,779,196.24	1/4/2021
Cannabis Regulation Fund	Budget Stabilization Fund	1/4/2021	IDOR	492CANREG	201,248.80	1/25/2021
Used Tire Management Fund	General Revenue Fund	1/23/2021	IDOR	492REIMBR	62,274.76	1/25/2021
State and Local Sales Tax Reform Fund	State and Local Sales Tax Reform Fund	1/8/2021	IDOR	492SALEST	40,257,172.86	1/8/2021
State and Local Sales Tax Reform Fund	State and Local Sales Tax Reform Fund	1/8/2021	IDOR	492SALEST	6,274,779.61	1/8/2021
State and Local Sales Tax Reform Fund	State and Local Sales Tax Reform Fund	1/8/2021	IDOR	492SALEST	3,150,000.00	1/8/2021
County and Mass Transit District Fund	RTA Sales Tax Trust Fund	1/7/2021	IDOR	492SALEST	11,039,869.81	1/7/2021
General Revenue Fund	Alzheimer's Disease Research, Care, and Support Fund	1/5/2021	IDOR	492TAXCHK	62,724.76	1/5/2021
General Revenue Fund	Assistance to the Homeless Fund	1/5/2021	IDOR	492TAXCHK	88,987.63	1/5/2021
General Revenue Fund	Diabetes Research Checkoff Fund	1/5/2021	IDOR	492TAXCHK	35,937.83	1/5/2021
General Revenue Fund	Hunger Relief Fund	1/5/2021	IDOR	492TAXCHK	71,859.63	1/5/2021
General Revenue Fund	Illinois Wildlife Preservation Fund	1/5/2021	IDOR	492TAXCHK	68,565.22	1/5/2021
General Revenue Fund	Tourism Promotion Fund	1/4/2021	IDOR	492TOURIS	2,125,766.46	N/A
Motor Fuel Tax Fund	Grade Crossing Protection Fund	1/6/2021	IDOT	494MFTDIS	3,500,000.00	1/6/2021
Motor Fuel Tax Fund	State Boating Act Fund	1/6/2021	IDOT	494MFTDIS	420,000.00	1/6/2021
Motor Fuel Tax Fund	Road Fund	1/6/2021	IDOT	494MFTDIS	30,887,993.00	1/6/2021
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	1/6/2021	IDOT	494MFTDIS	22,735,314.22	1/6/2021
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	1/6/2021	IDOT	494MFTDIS	16,211,066.20	1/6/2021
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	1/6/2021	IDOT	494MFTDIS	7,357,721.85	1/6/2021
Transportation Renewal Fund	State Construction Account Fund	1/6/2021	IDOT	494MFTDIS	43,877,651.26	1/6/2021
Motor Fuel Tax Fund	State Construction Account Fund	1/6/2021	IDOT	494MFTDIS	17,578,751.81	1/6/2021
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	1/6/2021	IDOT	494MFTDIS	16,454,119.22	1/6/2021
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	1/6/2021	IDOT	494MFTDIS	1,828,235.47	1/6/2021
Sports Wagering Fund	Capital Projects Fund	1/27/2021	IGB	563PPSWF	6,307,998.42	1/27/2021
SBE Federal Department of Education Fund	Career and Technical Education Fund	1/27/2021	ISBE	586CAREER	657,738.94	1/27/2021
SBE Federal Department of Education Fund	Career and Technical Education Fund	1/14/2021	ISBE	586CAREER	349,830.11	1/14/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/26/2021	ISBE	586DHSSTP	89,549.16	1/26/2021
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/14/2021	ISBE	586DHSSTP	312,738.88	1/14/2021
SBE Federal Agency Services Fund	Governor's Grant Fund	1/22/2021	ISBE	586GVRGNT	40,000.00	1/22/2021
SBE Federal Agency Services Fund	Governor's Grant Fund	1/19/2021	ISBE	586GVRGNT	40,000.00	1/19/2021

## 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.)