

General Funds Transfers Out by Fund

Fund (\$ thousands)	Actual FY 2019	Estimated FY 2020			Budget Book FY 2021	Statutory Authority		Debt Service Y/N
		Year to Date 1/31/20	Remainder of Year	Full Year		Current Year Y/N	Budget Year Y/N	
Agricultural Premium.....	23,765	0	0	0	11,883	Y	N	N
Alzheimer's Disease Research, Care, and Support.....	199	13	183	196	190	Y	Y	N
Assistance to the Homeless.....	272	17	233	250	250	Y	Y	N
Audit Expense.....	19,703	19,239	0	19,239	20,116	Y	N	N
Build Illinois.....	1,666	972	694	1,666	1,666	Y	Y	Y
Convention Center Support.....	5,000	5,000	0	5,000	5,000	Y	Y	N
Criminal Justice Information Projects.....	2	0	0	0	0	N	N	N
Diabetes Research Checkoff.....	116	7	97	104	104	Y	Y	N
Fair and Exposition.....	1,661	0	0	0	0	Y	N	N
Federal Financing Cost Reimbursement.....	203	0	347	347	347	Y	Y	N
Governor's Administrative.....	0	500	0	500	500	Y	N	N
Grant Accountability and Transparency.....	800	800	0	800	500	Y	N	N
Hunger Relief.....	153	9	100	109	100	Y	Y	N
Illinois Standardbred Breeders.....	1,680	0	0	0	1,680	Y	Y	N
Illinois Thoroughbred Breeders.....	2,402	0	0	0	2,402	Y	Y	N
Illinois Veterans' Rehabilitation.....	4,763	2,778	1,985	4,763	0	Y	N	N
Illinois Wildlife Preservation.....	245	19	200	219	200	Y	Y	N
Live and Learn.....	20,904	12,194	8,710	20,904	20,904	Y	Y	N
Metropolitan Exposition, Auditorium and Office Building.....	29,423	19,788	8,135	27,923	27,923	Y	Y	Y
MPEA Reserve.....	39,304	0	0	0	0	Y	Y	N
Partners for Conservation.....	14,000	4,375	3,125	7,500	14,000	Y	Y	N
Professional Services.....	29,286	36,782	0	36,782	32,955	Y	Y	N
School Infrastructure.....	104,571	87,503	25,000	112,503	112,078	Y	Y	Y
State Treasurer's Bank Services Trust.....	8,100	4,725	3,375	8,100	8,100	Y	Y	N
Technology, Education, and Cybersecurity.....	0	0	0	0	2,000	N	N	N
Thriving Youth Income Tax Checkoff.....	4	0	0	0	0	N	N	N
Tourism Promotion.....	23,655	17,375	8,806	26,181	29,439	Y	Y	N
University of Illinois Hospital Services.....	20,000	20,000	0	20,000	28,500	Y	Y	N
Workers' Compensation Revolving.....	78,329	98,895	0	98,895	79,253	Y	Y	N
Youth Alcoholism and Substance Abuse Prevention.....	2,416	0	1,200	1,200	1,200	Y	Y	N
TOTAL - Legislatively Required Transfers	432,621	330,991	62,189	393,180	401,290			
General Obligation Bond Retirement and Interest								
FY 2003 Pension Funding Bonds.....	607,209	374,831	271,128	645,959	682,813	Y	Y	Y
FY 2011 Pension Funding Bonds.....	635,262	0	0	0	0	Y	Y	Y
Pension Buyout Bonds.....	6,821	16,153	17,677	33,831	51,845	Y	Y	Y
Total for Pension Bonds	1,249,292	390,984	288,805	679,790	734,658			
Capital and Backlog Bonds.....	1,452,187	814,310	332,931	1,147,241	971,318	Y	Y	Y
TOTAL - Debt Service Transfers	2,701,479	1,205,295	621,736	1,827,031	1,705,976			
TOTAL - Interfund Borrowing Repayments	10,000	0	170,000	170,000	90,000	Y	Y	N
TOTAL - Investment Borrowing Repayments	762,570	0	408,000	408,000	0	Y	Y	N
TOTAL - Statutory Transfers Out	3,906,670	1,536,286	1,261,925	2,798,211	2,197,267			

Note: Totals may not add due to rounding.

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(\$ thousands)

Fund	Statutory Citation	Description	FY20 Estimated	FY21 Projected
Agricultural Premium ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975. FY 2020: Transfer was suspended. FY 2021: Fund is recommended to be abolished on January 1, 2021. This value represents six months of statutory transfers.	\$ -	\$ 11,883
Alzheimer's Disease Research, Care, and Support ¹	410 ILCS 410/2	Income tax check-off fund. This fund is not subject to the \$100,000 contribution minimum required to keep most check-off funds on Schedule G.	\$ 196	\$ 190
Assistance to the Homeless ¹	35 ILCS 5/516 35 ILCS 5/510	Income tax check-off fund.	\$ 250	\$ 250
Audit Expense ³	30 ILCS 105/6z-27	Transfers are to reimburse the Auditor General for expenses incurred in performing audits.	\$ 19,239	\$ 20,116
Build Illinois	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	This transfer represents former pari-mutuel tax deposits and replacement transfers, equivalent to the total dollars received in FY 1986, pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 1,666	\$ 1,666
Convention Center Support	70 ILCS 210/5 (l-5)	Specific dollar amount set in statute to be used by the Village of Rosemont for the convention center.	\$ 5,000	\$ 5,000
Diabetes Research Checkoff ¹	35 ILCS 5/509 (c) 35 ILCS 5/510	Income tax check-off fund. This fund is not subject to the \$100,000 contribution minimum required to keep most check-off funds on Schedule G.	\$ 104	\$ 104
Fair and Exposition ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY 2020: Transfer was suspended. FY 2021: Fund is recommended to be abolished and transfer is recommended to be discontinued permanently.	\$ -	\$ -
Federal Financing Cost Reimbursement	30 ILCS 105/6z-39	GRF share of the state's Cash Management Improvement Act of 1990 interest liability to the federal government. FY 2020: Actual gross liability of \$346,844 incurred by the Illinois State Board of Education during FY 2019, as reported to federal government in December of 2019. FY 2021: Estimated at \$346,800, roughly equal to FY 2020.	\$ 347	\$ 347
Governor's Administrative ²	30 ILCS 105/8g-1 (q)	This transfer provides working capital for the Governor's Office.	\$ 500	\$ 500

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Fund	Statutory Citation	Description	FY20 Estimated	FY21 Projected
Grant Accountability and Transparency ²	30 ILCS 105/8g-1	This transfer provides working capital for GOMB's Grant Accountability and Transparency Unit.	\$ 800	\$ 500
Hunger Relief ¹	35 ILCS 5/507III 35 ILCS 5/510	Income tax check-off transfer established for taxable years ending on or after December 31, 2018.	\$ 109	\$ 100
Illinois Standardbred Breeders	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY 2020: Transfer was suspended. FY 2021: Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ -	\$ 1,680
Illinois Thoroughbred Breeders	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY 2020: Transfer was suspended. FY 2021: Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ -	\$ 2,402
Illinois Veterans' Rehabilitation ²	30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	FY 2020: Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975. FY 2021: Fund is recommended to be abolished and transfer is recommended to be discontinued permanently.	\$ 4,763	\$ -
Illinois Wildlife Preservation ¹	30 ILCS 155/4 (a)	Income tax check-off fund.	\$ 219	\$ 200
Live and Learn	30 ILCS 105/6z-35	Specific dollar amount set in statute to be used for organ donation education programs or any library grants.	\$ 20,904	\$ 20,904
Metropolitan Exposition, Auditorium and Office Building	30 ILCS 105/8.25e (b) 30 ILCS 105/8g (d) 30 ILCS 105/8.25e (a)	MEAOB makes transfers to the Illinois Civic Center Bond Retirement and Interest Fund for debt service on Civic Center bonds and the General Revenue Fund to return excess balances.	\$ 27,923	\$ 27,923
MPEA Reserve	70 ILCS 210/13.3	No transfers will occur based on current statute.	\$ -	\$ -

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Fund	Statutory Citation	Description	FY20 Estimated	FY21 Projected
Partners for Conservation	30 ILCS 105/6z-32 (b)	Specific dollar amounts set in statute to be used to operate a program to protect Illinois' natural resources.	\$ 7,500	\$ 14,000
Professional Services	30 ILCS 105/6z-63 (c)	Calculated by CMS based on prior year costs for legal and labor relations services provided to state agencies. CMS has standing statutory authority to "bill" these transfers directly to agencies, by fund, pursuant to their assumed cost allocations.	\$ 36,782	\$ 32,955
School Infrastructure	30 ILCS 105/6z-45 (a) 35 ILCS 630/6	\$60 million per year tied to the Illinois FIRST liquor tax increase (specific amount in statute), and an amount to make up shortfalls in telecommunication taxes when compared to a FY 1999 base.	\$ 112,503	\$ 112,078
State Treasurer's Bank Services Trust	30 ILCS 212/15	Transfer each month from the General Revenue Fund of 1/12 of the amount appropriated annually. The Treasurer may waive monthly transfers if the balance is adequate to pay outstanding obligations.	\$ 8,100	\$ 8,100
Technology, Education, and Cybersecurity ²		Transfer is recommended to be established in FY 2021 to provide working capital for the Department of Innovation and Technology's local cybersecurity program.	\$ -	\$ 2,000
Thriving Youth Income Tax Checkoff ¹	35 ILCS 5/507GGG 35 ILCS 5/510	Income tax check-off transfer established for taxable years ending on or after December 31, 2017. The fund did not meet the \$100,000 contribution minimum and has been removed from Schedule G.	\$ -	\$ -
Tourism Promotion	20 ILCS 665/4a	Amount needed to make whole the Tourism Promotion Fund to 21 percent of Hotel Operators' Occupation Tax.	\$ 26,181	\$ 29,439
University of Illinois Hospital Services	30 ILCS 105/6z-30 (a)(1.5)	Amount to support the state share of Medicaid services rendered by the U of I Hospital and its associated practitioners and facilities. The Department of Healthcare and Family Services (HFS) may direct transfers of at least \$20 million but no more than \$45 million per year. HFS anticipates needing only the minimum \$20 million from the General Revenue Fund in FY 2020, rising to \$28.5 million in FY 2021.	\$ 20,000	\$ 28,500

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Fund	Statutory Citation	Description	FY20 Estimated	FY21 Projected
Workers' Compensation Revolving	30 ILCS 105/6z-64 (c)	Calculated by CMS based on prior year agency claims history and payroll spend. CMS has standing statutory authority to "bill" these transfers directly to agencies, by fund, pursuant to their assumed cost allocations.	\$ 98,895	\$ 79,253
Youth Alcoholism and Substance Abuse Prevention	30 ILCS 105/8g (c)	Amount equal to the number of retail liquor licenses issued for that fiscal year multiplied by \$50.	\$ 1,200	\$ 1,200
General Obligation Bond Retirement and Interest		Amounts are calculated to pay the aggregate of the principal of, interest on, and premium, if any, on bonds payable.		
FY 2003 Pension Funding Bonds	30 ILCS 330/15 (a)		\$ 645,959	\$ 682,813
FY 2011 Pension Funding Bonds	30 ILCS 330/15 (a)		-	-
Pension Buyout Bonds	30 ILCS 330/15 (a)		33,831	51,845
Total for Pension Bonds			\$ 679,790	\$ 734,658
Capital and Backlog Bonds	30 ILCS 330/15 (a)		1,147,241	971,318
Total Debt Service			\$ 1,827,031	\$ 1,705,976
Interfund Borrowing Repayments	30 ILCS 105/5h.5		\$ 170,000	\$ 90,000
Investment Borrowing Repayments	15 ILCS 520/22.5		\$ 408,000	\$ -

¹Income tax check-off fund may appear on Schedule G - Voluntary Charitable Donations of the Illinois 1040 Tax Form. Per 35 ILCS 5/509(c), the fund must receive \$100,000 in contributions for that tax year in order to remain on Schedule G. Per 35 ILCS 5/510 tax check-off receipts are deposited into the General Revenue Fund (GRF) and then transferred to the respective funds.

²Budget Implementation Bill (BIMP) proposal. The BIMP is annual legislation necessary to make changes to existing statute in order to implement the budget as passed by the General Assembly.

³Fiscal year 2021 recommended transfer assumes statutory changes.