

# General Funds Transfers Out by Fund

Fund (\$ thousands)	Actual FY 2023	Actual FY 2024	Estimated FY 2025			Budget Book FY 2026	Statutory Authority		Debt Service Y/N
			Year to Date 12/31/24	Remainder of Year	Full Year		Current Year Y/N	Budget Year Y/N	
100 Club of Illinois.....	28	32	0	2	2	0	Y	N	N
Agricultural Premium.....	23,765	23,765	11,883	11,882	23,765	23,765	Y	Y	N
Alzheimer's Disease Research, Care and Support.....	207	198	0	201	201	197	Y	Y	N
Assistance to the Homeless.....	292	296	0	300	300	300	Y	Y	N
Audit Expense.....	20,238	20,054	20,719	0	20,719	20,093	Y	Y	N
Build Illinois.....	1,666	1,666	833	833	1,666	1,666	Y	Y	Y
Build Illinois Bond.....	424,000	0	0	0	0	0	N	N	N
Coal Technology Development Assistance.....	3,684	3,118	1,090	2,608	3,698	3,907	Y	Y	N
Convention Center Support.....	5,000	5,000	5,000	0	5,000	5,000	Y	Y	N
DHS State Projects.....	0	0	0	0	0	5,000	N	N	N
Diabetes Research Checkoff.....	110	101	0	114	114	109	Y	Y	N
Disaster Response and Recovery.....	72,000	0	0	0	0	0	N	N	N
Fair and Exposition.....	1,662	1,662	831	831	1,662	1,662	Y	Y	N
Federal Financing Cost Reimbursement.....	54	1,202	0	1,530	1,530	1,530	Y	Y	N
Fund for Illinois' Future.....	0	348,750	0	100,000	100,000	0	N	N	N
General Assembly Technology.....	3,000	0	0	0	0	0	N	N	N
Governor's Administrative.....	500	500	500	0	500	500	Y	N	N
Grant Accountability and Transparency.....	500	500	500	0	500	100	Y	N	N
Grocery Tax Replacement.....	75,000	0	0	0	0	0	N	N	N
Hunger Relief.....	184	166	0	172	172	172	Y	Y	N
Illinois Higher Education Savings Program.....	0	2,500	2,500	0	2,500	2,500	Y	Y	N
Illinois Standardbred Breeders.....	1,680	1,680	840	840	1,680	1,680	Y	Y	N
Illinois Thoroughbred Breeders.....	2,402	2,402	1,201	1,201	2,402	2,402	Y	Y	N
Illinois Veterans' Rehabilitation.....	4,763	4,763	2,381	2,381	4,763	4,763	Y	Y	N
Illinois Wildlife Preservation.....	248	248	0	230	230	230	Y	Y	N
Income Tax Refund.....	50,000	0	0	0	0	0	N	N	N
Large Business Attraction.....	400,000	0	0	0	0	0	N	N	N
Live and Learn.....	20,904	0	0	0	0	0	N	N	N
Metropolitan Pier and Exposition Authority Incentive.....	0	0	11,542	3,458	15,000	15,000	Y	Y	N
Partners for Conservation.....	14,000	18,000	7,000	7,000	14,000	14,000	Y	N	N
Pension Stabilization Fund.....	400,000	0	0	0	0	0	N	N	N
Professional Services.....	23,207	51,913	42,865	83	42,948	45,515	Y	Y	N
Ronald McDonald House Charities.....	158	200	0	172	172	173	Y	Y	N
School Infrastructure.....	126,477	127,162	98,401	30,000	128,401	130,648	Y	Y	Y
State Treasurer's Bank Services Trust.....	6,750	8,342	5,018	4,181	9,199	4,500	Y	Y	N
Tourism Promotion.....	17,844	34,171	16,474	10,794	27,268	29,850	Y	Y	N
University of Illinois Hospital Services.....	48,500	55,000	45,000	10,000	55,000	55,000	Y	Y	N
Workers' Compensation Revolving.....	56,981	64,786	83,874	0	83,874	100,194	Y	Y	N
Youth Alcoholism and Substance Abuse Prevention.....	1,390	0	1,264	0	1,264	0	Y	N	N
<b>TOTAL - Legislatively Required Transfers</b>	<b>1,807,195</b>	<b>778,178</b>	<b>359,715</b>	<b>188,814</b>	<b>548,530</b>	<b>470,455</b>			
General Obligation Bond Retirement and Interest Debt Service.....	1,149,294	1,517,030	974,961	815,039	1,790,000	1,780,000	Y	Y	Y
<b>TOTAL - Debt Service Transfers</b>	<b>1,149,294</b>	<b>1,517,030</b>	<b>974,961</b>	<b>815,039</b>	<b>1,790,000</b>	<b>1,780,000</b>			
<b>TOTAL - State CURE</b>	<b>1,239,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>N</b>	<b>N</b>	<b>N</b>
<b>TOTAL - Statutory Transfers Out</b>	<b>4,195,810</b>	<b>2,295,209</b>	<b>1,334,676</b>	<b>1,003,853</b>	<b>2,338,530</b>	<b>2,250,456</b>			

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(\$ thousands)

Fund	Statutory Citation	Description	FY25 Estimated	FY26 Projected
100 Club of Illinois	<a href="#">30 ILCS 105/6Z-115</a>	Income tax check-off fund.	\$ 2	\$ -
Agricultural Premium	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</a>	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 23,765	\$ 23,765
Alzheimer's Disease Research <sup>1</sup>	<a href="#">410 ILCS 410/2</a>	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.	\$ 201	\$ 197
Assistance to the Homeless <sup>1</sup>	<a href="#">35 ILCS 5/516</a> <a href="#">35 ILCS 5/510</a>	Income tax check-off fund.	\$ 300	\$ 300
Audit Expense *	<a href="#">30 ILCS 105/6z-27</a>	Transfers are to reimburse the Auditor General for expenses incurred in performing audits.	\$ 20,719	\$ 20,093
Build Illinois	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</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
Coal Technology Development Assistance	<a href="#">30 ILCS 730/4</a> <a href="#">30 ILCS 730/3</a>	A GRF transfer is required if the cash balance drops under \$10M.	\$ 3,698	\$ 3,907
Convention Center Support	<a href="#">70 ILCS 210/5 (I-5)</a>	Specific dollar amount set in statute to be used by the Village of Rosemont for the convention center.	\$ 5,000	\$ 5,000
DHS State Projects <sup>2</sup>	<a href="#">30 ILCS 105/8g-1</a>	Provides funding for converting shelters to community centers.	\$ -	\$ 5,000
Diabetes Research Checkoff <sup>1</sup>	<a href="#">35 ILCS 5/509 (c)</a> <a href="#">35 ILCS 5/510</a>	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.	\$ 114	\$ 109
Fair and Exposition	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</a>	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 1,662	\$ 1,662
Federal Financing Cost Reimbursement	<a href="#">30 ILCS 105/6z-39</a>	GRF share of the state's Cash Management Improvement Act of 1990 interest liability to the federal government. FY 2025: Equal to the actual net liability of \$1,530,239 incurred by the Illinois State Board of Education during FY 2024, as reported to the federal government in December of 2024. FY 2026: Estimated at \$1,530,239, equal to FY 2025.	\$ 1,530	\$ 1,530
Fund for Illinois' Future <sup>2</sup>	<a href="#">30 ILCS 105/8g-1</a>	Proposed transfer of current year resources to pay future year liabilities.	\$ 100,000	\$ -
Governor's Administrative <sup>2</sup>	<a href="#">30 ILCS 105/8g-1</a>	This transfer provides working capital for the Governor's Office.	\$ 500	\$ 500
Grant Accountability and Transparency <sup>2</sup>	<a href="#">30 ILCS 105/8g-1</a>	This transfer provides working capital for GOMB's Grant Accountability and Transparency Unit.	\$ 500	\$ 100
Hunger Relief <sup>1</sup>	<a href="#">35 ILCS 5/507III</a> <a href="#">35 ILCS 5/510</a>	Income tax check-off fund.	\$ 172	\$ 172
Illinois Higher Education Savings Program	<a href="#">15 ILCS 505/16.8</a>	To support the Illinois Higher Education Savings Program.	\$ 2,500	\$ 2,500
Illinois Standardbred Breeders	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</a>	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 1,680	\$ 1,680
Illinois Thoroughbred Breeders	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</a>	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 2,402	\$ 2,402

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Illinois Veterans' Rehabilitation	<a href="#">30 ILCS 105/8g (d)</a> <a href="#">30 ILCS 105/8.25e (a)</a>	Amount pursuant to Section 28.1 (d) of the Horse Racing Act of 1975.	\$ 4,763	\$ 4,763
Illinois Wildlife Preservation <sup>1</sup>	<a href="#">30 ILCS 155/4 (a)</a>	Income tax check-off fund.	\$ 230	\$ 230
Metropolitan Pier and Exposition Authority Incentive	<a href="#">70 ILCS 210/5 (l)</a>	Transfers authorized through FY26 but cannot exceed \$15M in any fiscal year.	\$ 15,000	\$ 15,000
Partners for Conservation <sup>2</sup>	<a href="#">30 ILCS 105/6z-32 (b)</a>	Specific dollar amounts set in statute to be used to operate a program to protect Illinois' natural resources.	\$ 14,000	\$ 14,000
Professional Services	<a href="#">30 ILCS 105/6z-63 (c)</a>	Calculated by CMS based on prior year costs for legal and labor relations services provided to state agencies.	\$ 42,948	\$ 45,515
Ronald McDonald House Charities	<a href="#">35 ILCS 5/507III</a>	Income tax check-off fund.	\$ 172	\$ 173
School Infrastructure	<a href="#">30 ILCS 105/6z-45 (a)</a> <a href="#">35 ILCS 630/6</a>	Sixty million dollars 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.	\$ 128,401	\$ 130,648
State Treasurer's Bank Services Trust	<a href="#">30 ILCS 212/15</a>	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.	\$ 9,199	\$ 4,500
Tourism Promotion	<a href="#">20 ILCS 665/4a</a>	Amount needed to make whole the Tourism Promotion Fund to 21 percent of Hotel Operators' Occupation Tax.	\$ 27,268	\$ 29,850
University of Illinois Hospital Services	<a href="#">30 ILCS 105/6z-30</a>	Amount to support the state share of Medicaid services rendered by the U of I Hospital and its associated practitioners and facilities. HFS may direct transfers of at least \$20 million but no more than \$55 million per year.	\$ 55,000	\$ 55,000
Workers' Compensation Revolving	<a href="#">30 ILCS 105/6z-64 (c)</a>	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.	\$ 83,874	\$ 100,194
Youth Alcoholism and Substance Abuse Prevention <sup>2</sup>	<a href="#">30 ILCS 105/8g (c)</a>	Amount equal to the number of retail liquor licenses issued for that fiscal year multiplied by \$50. Fund to be consolidated in FY 2027.	\$ 1,264	\$ -
Debt Service	<a href="#">30 ILCS 330/15 (a)</a>		\$ 1,790,000	\$ 1,780,000

\*Fiscal year 2026 recommended transfer assumes statutory changes.

<sup>1</sup>Income 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 GRF and then transferred to the respective funds.

<sup>2</sup>Budget 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.