

General Funds Transfers Out by Fund

Fund (\$ thousands)	Actual	Actual	Estimated FY 2026			Budget Book	Statutory Authority		Debt Service
	FY 2024	FY 2025	Year to Date 12/31/25	Remainder of Year	Full Year	FY 2027	Current Year Y/N	Budget Year Y/N	Y/N
100 Club of Illinois.....	32	2	0	0	0	0	Y	Y	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.....	198	188	0	192	192	192	Y	Y	N
Assistance to the Homeless.....	296	307	0	307	307	307	Y	Y	N
Audit Expense.....	20,054	20,719	2,440	17,653	20,093	20,699	Y	N	N
Build Illinois.....	1,666	1,666	833	833	1,666	1,666	Y	Y	Y
Coal Technology Development Assistance.....	3,118	3,102	355	1,045	1,401	817	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	5,000	0	5,000	0	Y	N	N
Diabetes Research Checkoff.....	101	104	0	105	105	105	Y	Y	N
Fair and Exposition.....	1,661	1,661	831	831	1,661	1,661	Y	Y	N
Federal Financing Cost Reimbursement.....	1,202	1,530	0	8,253	8,253	8,253	Y	Y	N
Fund for Illinois' Future.....	348,750	351,300	0	85,000	85,000	0	N	N	N
Governor's Administrative.....	500	500	500	0	500	500	Y	N	N
Grant Accountability and Transparency.....	500	500	100	0	100	100	Y	N	N
Hunger Relief.....	166	170	0	170	170	171	Y	Y	N
Illinois Higher Education Savings Program.....	2,500	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	0	Y	N	N
Illinois Wildlife Preservation.....	248	236	0	244	244	243	Y	Y	N
Metropolitan Pier and Exposition Authority Incentive.....	0	11,542	14,973	0	14,973	15,000	Y	Y	N
Partners for Conservation.....	18,000	14,000	7,000	7,000	14,000	14,000	Y	N	N
Professional Services.....	51,913	43,070	44,610	908	45,518	44,633	Y	Y	N
Ronald McDonald House Charities.....	200	236	0	236	236	237	Y	Y	N
School Infrastructure.....	127,162	128,401	99,629	30,019	129,648	70,895	Y	Y	Y
State Treasurer's Bank Services Trust.....	8,342	10,035	0	5,000	5,000	10,000	Y	Y	N
Technology Management Revolving.....	0	200,000	0	0	0	0	N	N	N
Tier 2 SSWB Reserve.....	0	0	75,000	0	75,000	0	Y	N	N
Tourism Promotion.....	34,171	27,122	17,883	11,583	29,466	32,534	Y	Y	N
University of Illinois Hospital Services.....	55,000	55,000	45,000	10,000	55,000	65,000	Y	N	N
Workers' Compensation Revolving.....	64,786	83,874	100,203	0	100,203	108,355	Y	Y	N
Youth Alcoholism and Substance Abuse Prevention.....	0	1,264	0	0	0	0	N	N	N
TOTAL - Legislatively Required Transfers	778,178	996,639	438,163	195,683	633,847	430,715			
General Obligation Bond Retirement and Interest Debt Service.....	1,517,030	1,761,715	1,038,598	687,488	1,726,086	1,850,136	Y	Y	Y
TOTAL - Debt Service Transfers	1,517,030	1,761,715	1,038,598	687,488	1,726,086	1,850,136			
TOTAL - Payroll Cashflow Borrowing	0	427	2,270	0	2,270	0	Y	Y	N
TOTAL - Statutory Transfers Out	2,295,209	2,758,780	1,479,030	883,171	2,362,202	2,280,851			

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(\$ thousands)

Fund	Statutory Citation	Description	FY26 Estimated	FY27 Projected
Agricultural Premium	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.	\$ 23,765	\$ 23,765
Alzheimer's Disease Research 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.	\$ 192	\$ 192
Assistance to the Homeless ¹	35 ILCS 5/516 35 ILCS 5/510	Income tax check-off fund.	\$ 307	\$ 307
Audit Expense ³	30 ILCS 105/6z-27	Transfers are to reimburse the Auditor General for expenses incurred in performing audits.	\$ 20,093	\$ 20,699
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
Coal Technology Development Assistance	30 ILCS 730/4 30 ILCS 730/3	A GRF transfer is required if the cash balance drops under \$10M.	\$ 1,401	\$ 817
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
DHS State Projects	30 ILCS 105/8g-1	Provides funding for converting shelters to community centers.	\$ 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.	\$ 105	\$ 105
Fair and Exposition	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.	\$ 1,661	\$ 1,661
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 2026: Equal to the actual net liability of \$8,253,038 incurred by the Illinois State Board of Education during FY 2025, as reported to the federal government in December of 2025. FY 2027: Estimated at \$8,253,038, equal to FY 2026.	\$ 8,253	\$ 8,253
Fund for Illinois' Future ²	30 ILCS 105/8g-1	Proposed transfer of current year resources to pay future year liabilities.	\$ 85,000	\$ -
Governor's Administrative ²	30 ILCS 105/8g-1	This transfer provides working capital for the Governor's Office.	\$ 500	\$ 500
Grant Accountability and Transparency ²	30 ILCS 105/8g-1	This transfer provides working capital for GOMB's Grant Accountability and Transparency Unit.	\$ 100	\$ 100
Hunger Relief ¹	35 ILCS 5/507III 35 ILCS 5/510	Income tax check-off fund.	\$ 170	\$ 171
Illinois Higher Education Savings Program	15 ILCS 505/16.8	To support the Illinois Higher Education Savings Program.	\$ 2,500	\$ 2,500
Illinois Standardbred Breeders	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.	\$ 1,680	\$ 1,680
Illinois Thoroughbred Breeders	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.	\$ 2,402	\$ 2,402
Illinois Veterans' Rehabilitation	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. Abolished pursuant PA 104-0002	\$ 4,763	\$ -
Illinois Wildlife Preservation ¹	30 ILCS 155/4(a)	Income tax check-off fund.	\$ 244	\$ 243

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(\$ thousands)

Fund	Statutory Citation	Description	FY26 Estimated	FY27 Projected
Metropolitan Pier and Exposition Authority Incentive	70 ILCS 210/5(l)	Transfers authorized through FY27 but cannot exceed \$15M in any fiscal year.	\$ 14,973	\$ 15,000
Partners for Conservation ²	30 ILCS 105/6z-32(b)	Specific dollar amounts set in statute to be used to operate a program to protect Illinois' natural resources.	\$ 14,000	\$ 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.	\$ 45,518	\$ 44,633
Ronald McDonald House Charities	35 ILCS 5/507JJJ	Income tax check-off fund.	\$ 236	\$ 237
School Infrastructure ²	30 ILCS 105/6z-45(a) 35 ILCS 630/6	An amount to make up shortfalls in telecommunication taxes when compared to a FY 1999 base and \$60 million per year tied to the Illinois FIRST liquor tax increase (proposal to pause for fiscal year 2027 due to sufficient resources in the fund).	\$ 129,648	\$ 70,895
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.	\$ 5,000	\$ 10,000
Tourism Promotion	20 ILCS 665/4a	Amount needed to make whole the Tourism Promotion Fund to 21 percent of Hotel Operators' Occupation Tax.	\$ 29,466	\$ 32,534
University of Illinois Hospital Services ²	30 ILCS 105/6z-30	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. Proposal to increase transfer cap to \$65 million per year.	\$ 55,000	\$ 65,000
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.	\$ 100,203	\$ 108,355
General Obligation Bond Debt Service	30 ILCS 330/15(a)	Transfers to General Obligation Bond Retirement and Interest Fund	\$ 1,726,086	\$ 1,850,136
Payroll Cashflow Borrowing ⁴	30 ILCS 105/13.2(g)		\$ 2,270	\$ -

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 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 2027 recommended transfer assumes statutory changes.

⁴Payroll cashflow borrowing represents payroll backfills for state agencies experiencing delays in federal funding or other revenues as authorized under 30 ILCS 105/13.2(g). Within 30 days, monies are sent back to the General Revenue Fund as repayment.