



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

JULY 15, 2025

## **June 2025 Report on the Fiscal Year 2025 Budget**

In accordance with 20 ILCS 3005/7.4, this report contains information regarding General Funds revenues, General Funds expenditures, and appropriation line transfers in excess of 2 percent in a fiscal year.

## Year-to-Date General Funds Revenues

Budgeted figures below reflect the forecast published in May 2025.

General Funds Monthly Revenues					
Through June 2025					
(\$ millions)					
	June FY24 Actual	June FY25 Budgeted*	June FY25 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
<b>Individual Income Tax</b>	\$ 2,236	\$ 2,501	\$ 2,615	\$ 114	4.6%
<b>Corporate Income Tax</b>	\$ 803	\$ 784	\$ 712	\$ (72)	(9.2%)
<b>Sales Tax</b>	\$ 869	\$ 878	\$ 898	\$ 20	2.3%
Public Utility	52	51	54	\$ 3	6.4%
Cigarette	15	17	17	\$ (0)	(0.2%)
Estate	47	51	36	\$ (15)	(29.7%)
Liquor	14	16	13	\$ (2)	(15.5%)
Insurance	55	98	9	\$ (89)	(90.6%)
Corporate Franchise	11	11	10	\$ (1)	(9.0%)
Investment Income	41	48	56	\$ 8	15.8%
Cook County IGT	-	-	-	\$ -	0.0%
Other	336	360	405	\$ 45	12.6%
<b>TOTAL STATE REVENUES</b>	\$ 4,479	\$ 4,814	\$ 4,826	\$ 12	0.2%
<b>Federal Revenues</b>	\$ 211	\$ 435	\$ 260	\$ (175)	(40.2%)
<b>Transfers In</b>	\$ 156	\$ 260	\$ 196	\$ (64)	(24.7%)
Lottery	60	80	65	\$ (15)	(18.8%)
Gaming	17	20	24	\$ 4	21.0%
Adult-Use Cannabis	9	13	11	\$ (2)	(18.7%)
Sports Wagering	-	21	23	\$ 2	9.0%
Other	70	126	73	\$ (53)	(42.1%)
<b>TOTAL REVENUES</b>	\$ 4,846	\$ 5,510	\$ 5,281	\$ (229)	(4.2%)
ARPA Reimbursement for Government Services	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	\$ 4,846	\$ 5,510	\$ 5,281	\$ (229)	(4.2%)

General Funds Year-to-Date Revenues					
Through June 2025					
(\$ millions)					
	FY24 YTD Actual	FY25 YTD Budgeted*	FY25 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
<b>Individual Income Tax</b>	\$ 25,605	\$ 28,121	\$ 28,174	\$ 53	0.2%
<b>Corporate Income Tax</b>	\$ 5,227	\$ 4,811	\$ 4,728	\$ (83)	(1.7%)
<b>Sales Tax</b>	\$ 10,465	\$ 10,550	\$ 10,574	\$ 24	0.2%
Public Utility	695	716	716	0	0.0%
Cigarette	204	190	191	1	0.4%
Inheritance	627	600	603	3	0.5%
Liquor	179	178	173	(5)	(2.8%)
Insurance	486	557	574	17	3.1%
Corporate Franchise	202	176	197	21	11.8%
Investment Income	654	738	741	2	0.3%
Cook County IGT	244	244	244	-	0.0%
Other	677	749	793	44	5.9%
<b>TOTAL STATE REVENUES</b>	\$ 45,265	\$ 47,632	\$ 47,708	\$ 75	0.2%
<b>Federal Revenues</b>	\$ 4,526	\$ 3,912	\$ 3,715	\$ (197)	(5.0%)
<b>Transfers In</b>	\$ 2,798	\$ 2,375	\$ 2,510	\$ 135	5.7%
Lottery	877	800	777	(23)	(2.9%)
Gaming	158	187	186	(1)	(0.4%)
Adult-Use Cannabis	114	116	113	(3)	(3.0%)
Sports Wagering	-	205	203	(2)	(1.0%)
Other	1,649	1,067	1,231	164	15.4%
<b>TOTAL REVENUES</b>	\$ 52,589	\$ 53,919	\$ 53,933	\$ 14	0.0%
ARPA Reimbursement for Government Services	-	65	65	-	0.0%
<b>TOTAL REVENUES</b>	\$ 52,589	\$ 53,984	\$ 53,998	\$ 14	0.0%

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 estimated timing of tax deposits.

## Year-to-Date General Funds Expenditures

Note: Budgeted figures below reflect the forecast for spending from General Funds appropriations for fiscal year 2025. Budgeted monthly expenditures were determined by analyzing historical data on the timing of vouchers presented. Public Act 103-0588 allows the Illinois Office of the Comptroller (IOC) to request from the State retirement systems additional pension vouchers for a given month over the required 1/12<sup>th</sup> of the certified pension payment amount. This pension “pre-payment” allows the retirement systems to pay annuitants directly and to keep the investment for longer, thereby potentially accruing additional investment returns. While this flexibility does allow the IOC to prepay state pension payments similar to their current ability to prepay interfund transfers to support Medicaid and Group Insurance, it does not allow them to make annual pension contributions above the certified amount for a fiscal year. Because the timing of prepayments are unknown, budgeted expenditures for the fiscal year will continue to reflect a 1/12<sup>th</sup> payment of the annual certified amount.

General Funds Monthly Expenditures					
Through June 2025					
(\$ millions)					
	June FY24 Actual	June FY25 Budgeted*	June FY25 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 1,281	\$ 854	\$ 758	\$ (96)	(11.2%)
State Board of Education	\$ 1,076	\$ 1,076	\$ 1,095	\$ 19	1.8%
Retirement Systems	\$ 675	\$ 1,041	\$ 0	\$ (1,041)	(100.0%)
Chicago Teacher's Pension System	\$ 26	\$ 36	\$ -	\$ (36)	(100.0%)
Dept of Human Services	\$ 508	\$ 640	\$ 615	\$ (25)	(3.8%)
Department on Aging	\$ 122	\$ 168	\$ 133	\$ (34)	(20.5%)
Department of Corrections	\$ 143	\$ 158	\$ 173	\$ 15	9.2%
Group Insurance (CMS)	\$ 190	\$ 226	\$ -	\$ (226)	(100.0%)
Higher Education	\$ 55	\$ 66	\$ 64	\$ (2)	(3.5%)
Other Agencies	\$ 531	\$ 403	\$ 329	\$ (74)	(18.5%)
<b>Total</b>	<b>\$ 4,607</b>	<b>\$ 4,668</b>	<b>\$ 3,167</b>	<b>\$ (1,501)</b>	<b>(32.2%)</b>

General Funds Year-to-Date Expenditures					
Through June 2025					
(\$ millions)					
	FY24 YTD Actual	FY25 YTD Budgeted*	FY25 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 9,879	\$ 9,004	\$ 9,083	\$ 79	0.9%
State Board of Education	\$ 10,155	\$ 10,564	\$ 10,579	\$ 15	0.1%
Retirement Systems	\$ 10,122	\$ 10,521	\$ 10,521	\$ -	0.0%
Chicago Teacher's Pension System	\$ 323	\$ 353	\$ 353	\$ -	0.0%
Dept of Human Services	\$ 5,893	\$ 6,558	\$ 6,607	\$ 49	0.7%
Department on Aging	\$ 1,327	\$ 1,483	\$ 1,490	\$ 7	0.5%
Department of Corrections	\$ 1,660	\$ 1,681	\$ 1,687	\$ 6	0.3%
Group Insurance (CMS)	\$ 2,020	\$ 2,327	\$ 2,327	\$ -	0.0%
Higher Education	\$ 2,442	\$ 2,465	\$ 2,491	\$ 26	1.1%
Other Agencies	\$ 3,863	\$ 4,158	\$ 4,217	\$ 60	1.4%
<b>Total</b>	<b>\$ 47,684</b>	<b>\$ 49,113</b>	<b>\$ 49,354</b>	<b>\$ 241</b>	<b>0.5%</b>

\* Based on historical averages.

## Appropriation Line Transfers

Each fiscal year, State 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, commodities or printing. The State Finance Act (30 ILCS 105/13.2) authorizes agencies to transfer up to 2 percent of their aggregate operational and lump sum appropriation, as defined in statute, among operational line items as long as the appropriations are shifted from within the same fund. For fiscal year 2025, this limit was increased to 4 percent.

The below table discloses all fiscal year 2025 transfers between appropriation lines exceeding 2 percent.

Appropriation Line Transfers								
Through June 2025								
Agency	Fund	From Line	To Line	Date Requested	Amount	Total Transferred YTD	2% Transfer Limit	4% Transfer Limit
IL Education Labor Relations Board	Personal Property Tax Replacement Fund	Personal Services	Contractual Services	3/20/2025	\$ 150,000	\$ 150,000	\$ 83,710	\$ 167,420
Department of Natural Resources	Wildlife & Fish	Reallocation of Wildlife and Fish Grant Reimbursement	Personal Services	3/14/2025	\$ 2,600,000	\$ 5,650,000	\$ 4,883,460	\$ 9,766,920
		Reallocation of Wildlife and Fish Grant Reimbursement	Retirement		\$ 1,400,000			
		Reallocation of Wildlife and Fish Grant Reimbursement	Social Security		\$ 150,000			
		Reallocation of Wildlife and Fish Grant Reimbursement	Group Insurance		\$ 1,500,000			
	General Revenue Fund	Lump Sum - General Office	Lump Sum - State Museum and Grant Management	5/21/2025	\$ 2,000,000	\$ 3,350,000	\$ 1,789,048	\$ 3,578,096
		Lump Sum - General Office	Lump Sum - State Museum and Office of Capital Planning	5/21/2025	\$ 1,350,000			
	Plugging & Restoration	Regular Positions	Group Insurance	10/29/2024	\$ 370,000	\$ 375,000	\$ 188,128	\$ 376,256
		Regular Positions	Social Security	10/29/2024	\$ 5,000			
Department of Corrections	General Revenue Fund	Personal Services	Various	Various	\$ 40,514,800	\$ 64,423,900	\$ 38,411,600	\$ 76,823,199
		Social Security	Social Security	Various	\$ 1,330,500			
		Contractual Services	Travel	Various	\$ 237,200			
		Contractual Services	Equipment	Various	\$ 228,900			
		Contractual Services	Auto	Various	\$ 186,500			
		Contractual Services	Commodities	Various	\$ 14,975,100			
		Contractual Services	Telecom	Various	\$ 105,000			
		Contractual Services	Student/Resident Compensation	Various	\$ 126,000			
		Contractual Services	Contractual Services	Various	\$ 1,539,400			
		Commodities - Graham	Commodities - Menard	Various	\$ 184,000			
		Personal Services - Statesville	Auto - Logan	Various	\$ 125,000			
		Personal Services - Statesville	Student/Resident Compensation - Robinson	Various	\$ 11,000			
		Contractual Services	Printing	Various	\$ 52,300			
		Lump Sum	SMIC	Various	\$ 20,000			
		Lump Sum	Statewide Hospitalization	Various	\$ 1,000			
		Operation of Auto - Logan	Commodities - Logan	Various	\$ 200,000			
		Commodities - Field Services	Equipment - Field Services	Various	\$ 100,000			
		Commodities - Ed Services	Travel - Ed services	Various	\$ 1,500			
		Equipment - Pinckneyville	Printing - Pinckneyville	Various	\$ 11,000			
		Travel	Various	Various	\$ 7,900			
		Auto	Travel	Various	\$ 23,000			
		Auto	Printing	Various	\$ 200			
		Contractual	General Office - Statewide Hospitalization	Various	\$ 2,000,000			
		Lump Sum	Travel + Allowance	Various	\$ 1,500			
		Printing	Equipment	6/12/2025	\$ 17,600			
		Telecommunications	Various	6/12/2025	\$ 1,777,500			
		Auto	Commodities	6/12/2025	\$ 305,000			
		Auto	Contractual Services	6/12/2025	\$ 22,000			
		Lump Sum	Commodities	Various	\$ 320,000			
Office Of The State Fire Marshall	Underground Storage Tank	Contractual Services	Auto	3/24/2025	\$ 100,000	\$ 120,000	\$ 107,090	\$ 214,180
		Contractual Services	Equipment	4/30/2025	\$ 20,000			
Veteran's Affairs	General Revenue Fund	Personal Services	Lump Sum	Various	\$ 6,361,084	\$ 6,361,084	\$ 3,279,290	\$ 6,558,580
Department of Juvenile Justice	General Revenue Fund	Contractual Services	General Office	Various	\$ 35,000	\$ 4,610,850	\$ 2,746,100	\$ 5,492,200
		Equipment	Community Services Division	Various	\$ 167,000			
		Lump Sum	IYC - Chicago, IYC - Harrisburg, IYC - Pere Marquette, IYC - St. Charles, IYC - Warrenville	Various	\$ 621,350			
		Personal Service		Various	\$ 3,780,000			
		Contractual Services		Various	\$ 7,500			
Prisoner Review Board	General Revenue Fund	Personal Service & Social Security	General Office	5/7/25 & 5/13/25	\$ 168,500	\$ 168,500	\$ 103,458	\$ 206,916
Illinois State Police	State Police Services Fund	Riverboat Gambling	Lump sums	5/9/2025	\$ 1,500,000	\$ 1,500,000	\$ 884,000	\$ 1,768,000
Secretary Of State	Securities Audit & Enforcement	General Administrative Group	Social Security, Printing and Personal Services	6/12/25 & 6/25/25	\$ 301,000	\$ 301,000	\$ 216,328	\$ 432,656
Military Affairs	Federal Support Agreement Revolving Fund	Army/Air Reimbursable Positions	Army/Air Reimbursable Positions	6/13/2025	\$ 1,616,428	\$ 1,616,428	\$ 808,214	\$ 1,616,428

## Appendix

### Appendix A – Reporting Requirements Related to this Report

(20 ILCS 3005/7.4)

Sec. 7.4. Monthly revenue reporting. No later than the 15<sup>th</sup> day following the end of each month, the Office shall prepare and publish a written report including, at a minimum, the following information:

- (1) year-to-date general funds revenues as compared to anticipated revenues;
- (2) year-to-date general funds expenditures as compared to the then current fiscal year budget as enacted; and
- (3) any transfer between budget lines pursuant to Section 13.2 of the State Finance Act exceeding 2%.

(Source: P.A. 103-588, eff. 6-5-24.)