



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

DECEMBER 8, 2021

November 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, grants awarded from certain federal relief related to the COVID-19 pandemic, 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. Budgeted figures below reflect the [revised forecast](#) published in November 2021.

General Funds Monthly Revenues					
November 2021					
(\$ millions)					
	November FY21 Actual	November FY22 Budgeted*	November FY22 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Individual Income Tax	\$ 1,275	\$ 1,364	\$ 1,438	\$ 74	5.4%
Corporate Income Tax	\$ 46	\$ 54	\$ 72	\$ 18	34.4%
Sales Tax	\$ 739	\$ 798	\$ 795	\$ (3)	(0.4%)
Public Utility	61	47	62	15	32.0%
Cigarette	24	23	19	(4)	(16.8%)
Inheritance	11	29	39	10	35.7%
Liquor	15	16	16	0	2.9%
Insurance	3	2	0	(2)	(100.0%)
Corporate Franchise	25	14	14	0	0.0%
Investment Income	2	1	2	1	90.5%
Cook County IGT	-	-	-	0	0.0%
Other	17	27	21	(6)	(22.2%)
TOTAL STATE REVENUES	\$ 2,218	\$ 2,374	\$ 2,478	\$ 104	4.4%
Federal Revenues	\$ 852	\$ 542	\$ 403	\$ (139)	(25.6%)
Transfers In	\$ 64	\$ 81	\$ 148	\$ 67	81.7%
Lottery	36	40	40	0	0.0%
Gaming	-	15	15	0	0.0%
Adult-Use Cannabis	4	8	9	1	12.5%
Other	24	18	84	66	354.8%
SUBTOTAL REVENUES	\$ 3,134	\$ 2,998	\$ 3,029	\$ 31	1.0%
Investment Borrowing	400	-	-	0	0.0%
ARPA Reimbursement for Government Services	-	-	-	0	0.0%
TOTAL REVENUES	\$ 3,534	\$ 2,998	\$ 3,029	\$ 31	1.0%

General Funds Year-to-Date Revenues					
Through November 2021					
(\$ millions)					
	FY21 YTD Actual	FY22 YTD Budgeted*	FY22 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Individual Income Tax	\$ 8,122	\$ 7,449	\$ 7,523	\$ 74	1.0%
Corporate Income Tax	\$ 1,022	\$ 1,324	\$ 1,342	\$ 18	1.4%
Sales Tax	\$ 3,755	\$ 4,282	\$ 4,278	\$ (4)	(0.1%)
Public Utility	283	275	289	14	5.2%
Cigarette	124	115	110	(5)	(4.3%)
Inheritance	163	238	248	11	4.4%
Liquor	78	82	83	1	1.7%
Insurance	190	115	113	(2)	(1.4%)
Corporate Franchise	141	91	92	1	1.1%
Investment Income	36	5	5	0	0.0%
Cook County IGT	-	-	-	0	0.0%
Other	103	122	116	(6)	(4.9%)
TOTAL STATE REVENUES	\$ 14,017	\$ 14,096	\$ 14,199	\$ 103	0.7%
Federal Revenues	\$ 1,658	\$ 2,252	\$ 2,114	\$ (138)	(6.1%)
Transfers In	\$ 746	\$ 990	\$ 1,056	\$ 66	6.7%
Lottery	286	285	285	0	0.0%
Gaming	-	69	69	0	0.0%
Adult-Use Cannabis	21	45	45	0	0.0%
Other	439	591	657	66	11.1%
SUBTOTAL REVENUES	\$ 16,421	\$ 17,338	\$ 17,369	\$ 31	0.2%
Investment Borrowing	400	-	-	0	0.0%
ARPA Reimbursement for Government Services	-	144	144	0	0.2%
TOTAL REVENUES	\$ 16,821	\$ 17,482	\$ 17,513	\$ 31	0.2%

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.

Year-to-Date General Funds Expenditures

See Appendix B for All Funds. Note: Budgeted figures below reflect the revised forecast published in November 2021. Budget monthly expenditures are based on historical averages regarding the timing of vouchers presented. HFS vouchers can be paid from multiple funds and are expected to shift to other funds later in the fiscal year.

General Funds Monthly Expenditures

November 2021

(\$ millions)

	November FY21 Actual	November FY22 Budgeted*	November FY22 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 455	\$ 243	\$ 689	\$ 446	183.7%
State Board of Education	\$ 768	\$ 718	\$ 735	\$ 17	2.4%
Retirement Systems	\$ 582	\$ 700	\$ 769	\$ 69	9.8%
Chicago Teacher's Pension System	\$ 21	\$ 22	\$ 22	\$ 0	0.1%
Dept of Human Services	\$ 283	\$ 448	\$ 413	\$ (35)	(7.8%)
Department on Aging	\$ 122	\$ 75	\$ 95	\$ 20	26.3%
Department of Corrections	\$ 108	\$ 142	\$ 153	\$ 10	7.4%
Group Insurance (CMS)	\$ -	\$ 155	\$ 130	\$ (25)	(16.2%)
Higher Education	\$ 363	\$ 227	\$ 256	\$ 29	12.9%
Other Agencies	\$ 176	\$ 268	\$ 194	\$ (75)	(27.8%)
Total	\$ 2,879	\$ 2,999	\$ 3,456	\$ 457	15.2%

General Funds Year-to-Date Expenditures

Through November 2021

(\$ millions)

	FY21 YTD Actual	FY22 YTD Budgeted*	FY22 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 2,648	\$ 1,785	\$ 3,301	\$ 1,516	85.0%
State Board of Education	\$ 3,055	\$ 3,172	\$ 3,178	\$ 6	0.2%
Retirement Systems	\$ 3,711	\$ 3,744	\$ 3,939	\$ 195	5.2%
Chicago Teacher's Pension System	\$ 140	\$ 123	\$ 123	\$ (0)	(0.1%)
Dept of Human Services	\$ 1,520	\$ 1,542	\$ 1,550	\$ 8	0.5%
Department on Aging	\$ 320	\$ 334	\$ 350	\$ 15	4.6%
Department of Corrections	\$ 510	\$ 574	\$ 514	\$ (60)	(10.4%)
Group Insurance (CMS)	\$ 1,104	\$ 933	\$ 1,085	\$ 152	16.4%
Higher Education	\$ 1,133	\$ 1,175	\$ 1,108	\$ (67)	(5.7%)
Other Agencies	\$ 983	\$ 1,226	\$ 1,036	\$ (189)	(15.5%)
Total	\$ 15,125	\$ 14,607	\$ 16,184	\$ 1,578	10.8%

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 FY22 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](#).

A large sum 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, the **Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)**. This new act 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. Appropriations necessary to expend these funds were included in the Governor's proposed Fiscal Year 2022 Budget.

- *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.

In March 2021, the **American Rescue Plan Act (ARPA)** became law, becoming the sixth piece of legislation enacted by Congress to provide pandemic-related relief. This \$1.9 trillion economic stimulus bill included direct stimulus payments to individuals, an extension of enhanced unemployment compensation benefits, direct state and local aid, and several other programs and program modifications to facilitate the nation's recovery from the pandemic. Illinois will receive allocations of funds for dozens of specific purposes as well as direct, more discretionary funding. Current estimates show that Illinois and its local governments will receive over \$25 billion in allocations, some of which will flow through the State Treasury, while other portions will go directly to universities, transit districts, and other local units of government. Additional information is included in GOMB's [American Rescue Plan Act - Fiscal Year 2022 Appropriations Summary](#). Some of the larger allocations include:

- *Coronavirus State Fiscal Recovery Fund:* \$8.1 billion primarily for COVID-19 related expenditures and to replace revenue lost as a result of the pandemic. Final guidance regarding the allowable expenditures is forthcoming

from the U.S. Department of Treasury. Funds may be used for expenses incurred through December 31, 2024. An additional \$254 million is expected to come to the State from the Coronavirus Capital Projects Fund.

- *Local Fiscal Recovery Fund*: \$6.0 billion. Most of these funds will go directly to large cities (estimated \$2.7 billion) and counties (estimated \$2.5 billion). Approximately \$740 million will flow through the state treasury to smaller (“non-entitlement”) cities. Federal allocations will be based on population.
- *Education*: \$6.4 billion. Includes \$5.05 billion for public K-12 schools, \$1.3 billion for institutions of higher education, and \$80 million for private K-12 schools.
- *Child Care*: Approximately \$499 million through an increase to the Child Care Development Block Grant program and \$798 million for child care stabilization grants.
- *Public Health*: Approximately \$400 million for the State so far for areas such as vaccine distribution, COVID-19 testing, tracing, mitigation, and other related public health costs.
- *Mass Transit*: Approximately \$1.6 billion in funds directly to urbanized transit districts and through the state for nonurbanized areas.
- *Rental/Mortgage Assistance*: Approximately \$1.0 billion currently estimated for emergency assistance to renters and homeowners.

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

The following tables detail allocations and spending from the federal bills enacted for COVID-19 relief. These tables illustrate expenditures from fiscal year 2021 or fiscal year 2022 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.

Below are the expenditures from the Coronavirus Relief Fund allocations in fiscal year 2021.

Coronavirus Relief Fund (CARES)				
Through November 2021				
(\$ Millions)				
Agency	Fund	Description	Total FY21 Appropriation	YTD Expenditures
IEMA	State CURE	Coronavirus Relief Fund - IEMA, DPH, Agency Ops	1,500	132
DCEO	State CURE	Coronavirus Relief Fund - Business Interruption	376	322
DCEO	State CURE	Coronavirus Relief Fund - Child Care Grants	260	260
DCEO	Local CURE	Coronavirus Relief Fund - Local Govt	250	226
DCEO	State CURE	Coronavirus Relief Fund - Tech Assistance	10	1
IDOR	State CURE	Coronavirus Relief Fund - Rent/Mortgage Assist	396	337
DHS	State CURE	Coronavirus Relief Fund - DHS Grants	30	30
DHS	State CURE	Coronavirus Relief Fund -Welcoming Centers	32	30
HFS	State CURE	Coronavirus Relief Fund - Healthcare Providers	830	657
IEMA/GOV	State CURE	Transfers for Agency Costs	-	1,068
IEMA	Disaster Response and Recovery Fund	Coronavirus Relief Fund - IEMA Operations	-	295
Coronavirus Relief Fund Total			3,684	3,357

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

State Fiscal Relief Fund (ARPA)			
Through November 2021			
(\$ Millions)			
Agency	Description	Total FY22 Appropriation	YTD Expenditures
Arts	Illinois Humanities Council	0.6	-
BHE	Grow Your Own Teachers	1	-
CJIA	Violence Prevention	50	-
CJIA	Carmen-Buckner Elementary School	0.8	-
CJIA	Earhart Elementary School	0.8	-
CJIA	Dulles Elementary School	0.8	-
CJIA	St. Bernard Hospital	0.8	-
CJIA	Higher Education in Prison Task Force	0.1	-
CJIA	First Followers Re-Entry Program	0.2	-
CJIA	Ex-Cons for Community and Social Change	0.5	-
CJIA	Urban League of Metropolitan St. Louis at Fairview Heights	0.3	-
CJIA	Black Lives Matter of Lake County	0.3	-
CJIA	Elite Striders Drill Team	0.3	-
CJIA	Violence Interrupters	1	-
DCEO	Back to Business Grants	300	100
DCEO	Tourism Promotion/Main Street Grants	10	-
DCEO	Job Training and Workforce Recovery Programs	50	-
DCEO	Technical Assistance and Business Support	20	4
DCEO	Local Level Economic Recovery/Planning	24	-
DCEO	Local Level Economic Recovery/Planning - Administrative Costs	2	-
DCEO	ARPA Capital Assets Program	45	-
DCEO	Navy Pier	8	-
DCEO	Rosemont	15	-
DCEO	Microloans	0.5	-
DCEO	Katherine Dunham Museum in East St. Louis	0.3	-
DCEO	House of Miles Davis Museum in East St. Louis	0.3	-
DCEO	Alternative Schools Network - Critical Health Network	1	-
DCEO	Disadvantaged and Urban Farmers	3	-
DCEO	African American Family Commission	4	-
DCEO	Latino Family Commission	4	-
DCEO	Asian Family Commission	4	-
DCEO	Don Meyer Boys and Girls Club - The Genius Center	0.4	-
DCEO	Urbana-Champaign Independent Media Center	0.7	-
DCEO	Administrative Expenses	2	0.2
DCEO	Connect Illinois	300	-
DCEO	Alton Works - Broadband Development	20	-
DCEO	Palos Hills - Building A Smart City Broadband Network	0.1	-
DCEO	Village Of Lombard - Waste Water Infrastructure Improvements	4	-
DCEO	Village Of Villa Park - Stormwater Improvements	0.3	-
DCEO	Village Of Robins - Water And Wastewater Improvements	4	-
DCEO	City Of Marengo - Wastewater Infrastructure	27	-
DCEO	Sangamon County Water Reclamation District - Infrastructure Improvements	4	-
DCEO	City Of Algonquin - Wastewater Treatment Facility	3	-
DCEO	Village Of Calumet Park - Water Main Replacement On 125th Street	0.2	-
DCEO	Village Of Norridge - The Water Main Replacement	2	-
DCEO	Village Of Calumet Park - Water Main Placement 126th Street	0.1	-
DCEO	Village Of Norridge - Water And Wastewater Infrastructure Improvements	0.5	-
DCEO	Village Of Mundelein - Stormwater And Infrastructure Improvements	5	-
DCEO	Village Of Calumet Park - Water Main Replacement At 128th Street	0.1	-
DCEO	Village Of Crestwood - Water Upgrades And Infrastructure Improvements	1	-
DCEO	Village Of Addison - Water And Wastewater Infrastructure Improvements	3	-
DCEO	City Of Champaign - Sewer System Upgrades	0.5	-
DCEO	Sauk Village - Water Main Improvements	1	-
DCEO	Village Of Northbrook - Storm Water Improvements	0.3	-
DCEO	Village Of Lansing - Water Main Replacement Between 192nd Place And 193rd Street	0.9	-
DCEO	Village Of Lynwood - Sanitary Sewer Extension Near Glenwood Dyer Road	1	-
DCEO	Village Of Arlington Heights - Drainage Improvements On Evergreen Avenue And Maude Avenue	0.4	-
DCEO	Village Of South Holland - Water Main Replacement	0.8	-
DCEO	Calumet City - Water Main Replacement From Stanley Boulevard To Forest Avenue	1	-
DCEO	Village Of Arlington Heights - Storm Sewer Improvements In Arlington Knolls	0.4	-
DCEO	Village Of Lombard - Sewer Improvements On Highland Avenue	0.2	-
DCEO	Village Of Lombard - Drainage Repairs On Woodrow Avenue	0.2	-
DCEO	Village Of Depue - Upgrades To The Sewer Plant	0.2	-
DCEO	Hennepin Water District - Replacing Water Mains And Hydrants	0.2	-
DCEO	Village Of Standard - Water Main Replacement	0.1	-
DCEO	South Stickney - Sewer Improvements	0.1	-
DCEO	Village Of Bolingbrook - Sewer Treatment Plant Expansion	0.8	-

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

State Fiscal Relief Fund (ARPA), Continued			
Through November 2021			
(\$ Millions)			
DCEO	Village Of Matteson - Water Main Improvements	0.2	-
DCEO	City Of Country Club Hills - Water Main Improvements	0.3	-
DCEO	City Of Prospect Heights - Storm Sewer Management	0.3	-
DCEO	City Of Belleville - Bicentennial Spillway Reconstruction	0.2	-
DCEO	City Of Centreville - Sewer System Improvements	5	-
DCEO	City Of Collinsville - The Wastewater Treatment Plant Biosolids Project	9	-
DCEO	Lake County Stormwater Management Commission - Drainage Improvements In Park City	3	-
DCEO	City Of Hickory Hills - Sewer Improvements	1	-
DCEO	Village Of Winnetka - Stormwater Management Improvements	16	-
DCEO	Cook County Forest Preserve - Stormwater Management Improvements	12	-
DCEO	Lake County - Regional Stormwater Management Projects	122	-
DCEO	DuPage County - Electrical Upgrades At The Woodridge Greene Valley And Knollwood Water Treatment Facilities	10	-
DCEO	DuPage County - Capital Improvements At The Woodridge Greene Valley Water Treatment Facility	15	-
DCEO	Village Of Round Lake Park - Stormwater Improvements	0.3	-
DCEO	Granite City - Stormwater Relief Projects	1	-
DCEO	Build Illinois - Broadband and Water/Sewer Infrastructure Projects	424	-
DCFS	Court Appointed Special Advocates of Cook County	1	0.3
DCFS	Child Advocacy Centers	3	-
DHFS	Long Term Care Stabilization Payments	75	70
DHFS	SHMRFs	5	-
DHFS	Hospital Stability Payments	150	-
DHFS	Safety Net Stability Payments	30	-
DHFS	Lurie Hospital	20	-
DHS	Supportive Housing	25	-
DHS	Homeless Youth	1	-
DHS	Fifth Street Renaissance	0.1	-
DHS	United Power	10	-
DHS	Supportive Housing Services	3	-
DHS	Youth Guidance - Becoming a Man	3	1
DHS	Working on Womanhood	3	1
DHS	Special Olympics Illinois	1	-
DHS	Parents Too Soon	12	-
DHS	Well Kids Learning Hub	0.2	0.03
DHS	Peoria Friendship House	0.3	-
DHS	Tri-County Urban League	1	-
DHS	It Takes a Village	0.1	-
DHS	Living to Serve	0.1	-
DHS	Illinois Special Olympics	10	-
DHS	Illinois Special Children's Charities/Chicago Special Olympics	10	-
DHS	DHS Fund deposit for Welcoming Centers	80	-
DHS	United African Organization Welcoming Centers	2	-
DHS	Legal Assistance to DACA Individuals	4	-
DHS	Refugee Case Management	2	-
DHS	Welcoming Centers for Immigrant Integration Services	14	-
DHS	Welcoming Centers for Immigrant Integration Services	5	-
DHS	Teen Reach	10	0
DHS	Summer Youth Employment	60	2
DHS	Appropriated Fund Deposit into the DHS State Projects Fund	40	20
DHS	Trauma/Mental Health/Behavioral Health	50	1
DHS	First Responder Mental Health	5	-
DHS	Suicide Prevention	5	-
DHS	Mental Health Pilot - Housing is Recovery Pilot Program	10	-
DNR	Lake Effect Study	2	-
DOC	Appropriated Fund Deposit	70	-
DPH	African American HIV/AIDs	15	-
DPH	Vaccine Incentive	3	3
DPH	Managed Care	38	-
ICCB	College Bridge Programs	10	-
IEMA	Operational Expenses	258	-
ISAC	Golden Apple	4	-
ISAC	Golden Apple Accelerators	4	-
ISBE	After School Programs	10	-
ISBE	Parent Mentoring Programs	10	-
ISBE	Freedom Schools	17	-
ISBE	Black and Gold Initiative	0.1	-
Lottery	Vaccine Incentive	7	-
IHDA	COVID-19 Housing Grant Program	75	-
U of I	Water Quality Study	1	-
	Total	2,724	201

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

Other Federal COVID-19 Response Funding							
Through November 2021							
(\$ Millions)							
Agency	Fund	Federal Bill	Description	Federal Award Amount	Total Appropriation	FY21 Expenditures	FY22 Expenditures
ISBE	SBE Federal Department of Education Fund	CARES	Elementary and Secondary Emergency Relief Fund (I)	569	570	376	24
		CRRSA	Elementary and Secondary Emergency Relief Fund (II)	2,251	2,251	584	505
		ARPA	Elementary and Secondary Emergency Relief Fund (III)	5,055	5,055	-	47
ISBE	SBE Federal Department of Education Fund	CARES	Governor's Emergency Education Relief Fund (I)	108	109	42	6
ISBE	SBE Federal Department of Education Fund	CRRSA	Governor's Emergency Education Relief Fund (II)	132	132	-	11
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Homeowner Assistance Fund	337	387	-	33
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Emergency Rental Assistance (II)	477	369	-	171
DHS	Illinois Affordable Housing Trust Fund	ARPA			92	-	-
DCEO	Commerce and Community Affairs Assistance Fund	CARES	Small Business Development Program	7	15	6	-
DCEO	Federal Workforce Training Fund	CARES	COVID-19 Dislocated Worker Grant	17	300	144	-
DCEO	Low Income Home Energy Assistance Block Grant Fund	CARES	Low Income Home Energy Assistance Block Grant (LIHEAP)	42	330	247	-
DCEO	Community Services Block Grant Fund	CARES	Community Services Block Grant	47	118	44	-
DCEO	Community Development/Small Cities Block Grant Fund	CARES	Community Development Block Grant - Non-Entitlement and Entitlement	48	100	1	-
DCEO	DCEO Projects Fund	CRRSA	Emergency Rental Assistance (I)	566	570	349	191
DCEO	Low Income Home Energy Assistance Block Grant Fund	ARPA	Low Income Home Energy Assistance Block Grant (LIHEAP)	253	480	-	108
DCEO	State Small Business Credit Initiative Fund	ARPA	State Small Business Credit Initiative Program	282	312	-	4
DCEO	Community Services Block Grant Fund	ARPA	Low Income Household Water Assistance Program	55	55	-	0.1
IDOT	Federal Mass Transit Trust Fund	CARES	Federal Transit Administration - Transit Infrastructure Grants (I)	57	57	30	8
IDOT	Federal Mass Transit Trust Fund	CRRSA	Federal Transit Administration - Transit Infrastructure Grants (II)	21	22	-	-
IDOT	Federal Mass Transit Trust Fund	ARPA	Federal Transit Administration - Transit Infrastructure Grants (III)	17	17	-	-
IDOT	Federal/State/Local Airport Fund	CARES	Grants-in-Aid for Airports (I)	447	447	409	4
IDOT	Federal/State/Local Airport Fund	CRRSA	Grants-in-Aid for Airports (II)	14	14	-	-
IDOT	Federal/State/Local Airport Fund	ARPA	Grants-in-Aid for Airports (III)	14	14	-	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	CARES	Emergency Management Performance Grants	3	23	12	-
IEMA	Homeland Security Emergency Preparedness Trust Fund	ARPA	Emergency Management Performance Grants	3	23	-	1
CJIA	Criminal Justice Trust Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	20	20	4	2
DOC	Department of Corrections Reimbursement and Education Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	-	87	77	-
DJJ	Department of Corrections Reimbursement and Education Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	-	5	0.1	-
Aging	Services for Older Americans Fund	CARES	Congregate and Home Delivered Meals	26	113	35	-
Aging	Services for Older Americans Fund	CARES	Title III Part B Supportive Services	7	10	1	-
Aging	Services for Older Americans Fund	CARES	Title II Part E Supportive Services for Family Caregivers	4	45	9	-
Aging	Services for Older Americans Fund	CARES	Title VII Long Term Care Ombudsman Program - Elder Rights Protection	1	3	1	-
Aging	Services for Older Americans Fund	CARES	Title VII Part C Independent Living	3	3	0.2	-
Aging	Services for Older Americans Fund	CARES	Aging and Disability Resource Centers	2	4	2	-
Aging	Services for Older Americans Fund	ARPA	Congregate Meals	11	50	-	4
Aging	Services for Older Americans Fund	ARPA	Home Delivered Meals	16	63	-	7
Aging	Services for Older Americans Fund	ARPA	Preventive Services	2	4	-	0.2
Aging	Services for Older Americans Fund	ARPA	Family Caregiver	5	45	-	2
Aging	Services for Older Americans Fund	ARPA	Title VII Long-Term Care Ombudsman Supportive Services	0.4	3	-	0.2
Aging	Services for Older Americans Fund	ARPA	Supportive Services	17	10	-	0.2
DHS	DHS Special Purposes Trust Fund	CARES	Child Care Development Block Grant (I)	118	429	423	-
DHS	Employment and Training Fund	CRRSA	Child Care Development Block Grant (II)	332	1,300	1,300	304
DHS	Employment and Training Fund	ARPA	Child Care Development Block Grant (III)	497			
DHS	DHS Federal Projects Fund	CARES	Homeless Assistance Grants	43	48	13	-
DHS	DHS Special Purposes Trust Fund	CARES	Family Violence Prevention	1	5	4	-
DHS	Alcoholism and Substance Abuse Fund	CARES	Mental Health and Substance Abuse Grants	2	19	10	-
DHS	Community Mental Health Services Block Grant Fund	ARPA	Mental Health Block Grant	50	50	-	14
DHS	DHS Special Purposes Trust Fund	ARPA	SNAP State Administration	62	40	-	9
DHS	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	ARPA	Substance Abuse Block Grant	55	107	-	22
DHS	Employment and Training Fund	ARPA	Child Care Stabilization Grants	796	1,300	-	235
DHS	Employment and Training Fund	ARPA	Child Care Entitlement to States	20	1,689	-	304
DHS	Early Intervention Services Revolving Fund	ARPA	Individuals with Disabilities Education Act (IDEA) Part C	9	200	-	35
DHS	DHS Special Purposes Trust Fund	ARPA	Maternal, Infant and Early Childhood (MIEC)	1	21	-	2
DPH	Public Health Services Fund	CARES	Public Health Emergency Preparedness	23	80	33	-
DPH	Public Health Services Fund	CARES	Health Protection Services Performed by Local Health Providers (I)	304			
DPH	Public Health Services Fund	CRRSA	Coronavirus Preparedness and Response - Vaccines	90			
DPH	Public Health Services Fund	CRRSA	Health Protection Services Performed by Local Health Providers (II)	574	2,016	316	7
DPH	Public Health Services Fund	ARPA	COVID-19 Vaccine Preparedness	133			
DPH	Public Health Services Fund	ARPA	Epidemiology and Lab Capacity	382			
DPH	Public Health Services Fund	CARES	Health Protection Services and Planning for HIV/AIDS program	7	117	82	-
DCFS	DCFS Children's Services Fund	CARES	Child Welfare Services	2	163	107	-
IAC	Illinois Arts Council Federal Grant Fund	CARES	National Endowment for the Arts Federal Award	1	1	1	-
IAC	Illinois Arts Council Federal Grant Fund	ARPA	National Endowment for the Arts Federal Award	1	1	-	-
IDES	Title III Social Security and Employment Fund	CARES	Administrative Costs for Unemployment Insurance	46	288	257	-
SOS	Library Services Fund	CARES	Library and Museum Grants	1	7	7	-
SOS	Library Services Fund	ARPA	Library and Museum Grants	5	11	-	2
Elections	Help Illinois Vote Fund	CARES	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 102-16, effective June 17, 2021, provides state agencies more flexibility for the fiscal year 2022 budget, by allowing aggregate transfers for operational or lump sum expenses of up to 4 percent rather than 2 percent. Section (c-8) of 30 ILCS 105/13.2 eliminates most of the typical limitations for appropriation transfers for fiscal year 2022 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 4 percent transfer limit from each fund. Because personal services transfers are authorized in fiscal year 2022, 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 November 2021								
Agency	Fund	From Line	To Line	Date	Amount	Total Transferred YTD	2% Transfer Limit	4% Transfer Limit
Department of Human Services	General Revenue Fund	Child Care Services	Refugee Social Services	9/22/2021	\$ 6,800,000	\$ 15,000,000	\$12,608,688	\$ 25,217,376
		Child Care Services	Immigrant integration services	9/22/2021	\$ 3,200,000			
		Comm Base Addiction Treatment	Comm Based Addiction Treatment	10/21/2021	\$ 5,000,000			
Department of Veterans' Affairs	General Revenue Fund	Contractual Services	Commodities	9/7/2021	\$ 20,000	\$ 2,020,000	\$ 1,992,762	\$ 3,985,524
		Chicago Veterans Home	Contractual Services	11/19/2021	\$ 2,000,000			

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 fiscal year 2022 discretionary transfers that are initiated by the Office of the Governor. Detailed information on the transfers below are included in Appendix C. All other transfers initiated by agencies under the Governor are included in Appendix D.

Fund Transfers - Directed by Governor's Office				
	Transfer Purpose	From Fund	To Fund	Amount
November 2021	No Transfers to Report			
October 2021	Repayment of Portion of December 2020 MLF Borrowing	General Revenue Fund	General Obligation Bond Retirement and Interest Fund	150,000,000
	Movement of ARPA Affordable Housing Awards	State CURE	Illinois Affordable Housing Trust Fund	3,377,035
	Movement of federal CARES Act funds to State CURE Fund	Disaster Response and Recovery Fund	State CURE	25,000,000
	Transfer of ARPA funds for replacement of lost revenue	State CURE	Essential Government Services Support Fund	500,000,000
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	143,727,978
	Transfer of ARPA funds to MPEA Incentive Fund	State CURE	Metropolitan Pier and Exposition Authority Incentive Fund	30,000,000
	Transfer of ARPA funds for Choose Chicago Grant	State CURE	Chicago Travel Industry Promotion Fund	24,523,000
September 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	2,350,490
	Transfer of ARPA funds for Local Tourism Grants	State CURE	Local Tourism Fund	45,180,000
August 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	41,113,169
	Repayment of Interfund Borrowing Interest	General Revenue Fund	Equity in Long-Term Care Quality Fund	421,659
	Transfer to fund Illinois Works Pre-Apprenticeship Program	Rebuild Illinois Projects Fund	Illinois Works Fund	1,000,000
July 2021	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	19,500,000
	Movement of ARPA Affordable Housing Awards	State CURE	Illinois Affordable Housing Trust Fund	228,414,389

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 was completed in fiscal year 2021. The second borrowing was executed in December 2020, totaling \$2.0 billion. Repayment of this borrowing is due 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, but all amounts are planned to be repaid in full in fiscal year 2022. \$1.0 billion of the amount owed for the December 2020 borrowing was set aside prior to June 30, 2021 and has been sent to the Federal Reserve for early repayment. An additional \$150 million was set aside in October 2021 and paid to the Federal Reserve for early redemption in November 2021.

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category

Through November 2021

(\$ millions)

	FY22 YTD Estimated*	FY22 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 17,482	\$ 17,513	\$ 31	0.2%
HIGHWAY FUNDS	\$ 2,540	\$ 2,830	\$ 290	11.4%
SPECIAL STATE FUNDS	\$ 14,320	\$ 15,394	\$ 1,074	7.5%
BOND FINANCED FUNDS	\$ 614	\$ 540	\$ (74)	(12.0%)
DEBT SERVICE FUNDS	\$ 691	\$ 687	\$ (4)	(0.6%)
FEDERAL TRUST FUNDS	\$ 10,340	\$ 12,298	\$ 1,958	18.9%
REVOLVING FUNDS	\$ 276	\$ 335	\$ 59	21.5%
STATE TRUST FUNDS	\$ 38,707	\$ 46,560	\$ 7,853	20.3%
Total	\$ 84,970	\$ 96,157	\$ 11,187	13.2%

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 2021 projection.

Note: Transfers are not included in this table for fund categories outside of the General Funds.

Appendix B

All Funds Year-to-Date Expenditures by Fund Category

Through November 2021

(\$ millions)

	FY22 YTD Estimated*	FY22 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 14,607	\$ 16,184	\$ 1,578	10.8%
HIGHWAY FUNDS	\$ 1,972	\$ 2,105	\$ 132	6.7%
SPECIAL STATE FUNDS	\$ 9,272	\$ 10,894	\$ 1,622	17.5%
BOND FINANCED FUNDS	\$ 461	\$ 345	\$ (116)	(25.2%)
DEBT SERVICE FUNDS	\$ 1,719	\$ 1,963	\$ 244	14.2%
FEDERAL TRUST FUNDS	\$ 2,088	\$ 3,137	\$ 1,049	50.2%
REVOLVING FUNDS	\$ 230	\$ 325	\$ 94	40.9%
STATE TRUST FUNDS	\$ 134	\$ 399	\$ 265	197.4%
Total	\$ 30,484	\$ 35,352	\$ 4,868	16.0%

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 GOMB November 2021 projection.

Note: Lapse period spending and transfers are not included in this table, only expenditures from FY22 appropriations.

Appendix C – Fund Transfers Directed by the Governor's Office

Fund Transfers - Directed by Governor's Office						
November 2021						
No transfers to report						
October 2021						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	10/20/2021	Governor	310CARBRW	55,000,000	10/21/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	10/20/2021	Governor	310CARBRW	95,000,000	10/20/2021
Essential Government Services Support Fund	General Revenue Fund	10/22/2021	Governor	310CSFRFT	53,727,978	10/22/2021
Essential Government Services Support Fund	General Revenue Fund	10/22/2021	Governor	310CSFRFT	90,000,000	10/22/2021
State CURE	Illinois Affordable Housing Trust Fund	10/22/2021	Governor	310STCURE	3,377,035	10/22/2021
Disaster Response and Recovery Fund	State CURE	10/22/2021	Governor	310STCURE	25,000,000	10/22/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	50,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Essential Government Services Support Fund	10/15/2021	Governor	310STCURE	90,000,000	10/15/2021
State CURE	Metropolitan Pier and Exposition Authority Incentive Fund	10/14/2021	Governor	310STCURE	30,000,000	10/14/2021
State CURE	Chicago Travel Industry Promotion Fund	10/14/2021	Governor	310STCURE	24,523,000	10/14/2021
September 2021						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
State CURE	Local Tourism Fund	9/29/2021	Governor	310STCURE	45,180,000	9/29/2021
State CURE	Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	9/29/2021	Governor	310STCURE	668,825	9/29/2021
State CURE	Attorney General's State Projects and Court Ordered Distribution Fund	9/29/2021	Governor	310STCURE	1,465	9/29/2021
State CURE	Agricultural Premium Fund	9/10/2021	Governor	310STCURE	12,174	9/10/2021
State CURE	Tourism Promotion Fund	9/10/2021	Governor	310STCURE	18,908	9/10/2021
State CURE	DHS State Projects Fund	9/10/2021	Governor	310STCURE	500,000	9/10/2021
State CURE	Attorney General Court Ordered and Voluntary Compliance Payment Projects Fund	9/10/2021	Governor	310STCURE	682,191	9/10/2021
State CURE	Attorney General's State Projects and Court Ordered Distribution Fund	9/10/2021	Governor	310STCURE	273,776	9/10/2021
State CURE	Illinois State Fair Fund	9/10/2021	Governor	310STCURE	193,150	9/10/2021
August 2021						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
General Revenue Fund	Equity in Long-Term Care Quality Fund	8/6/2021	Governor	310INTBOR	421,659	8/6/2021
State CURE	Motor Vehicle License Plate Fund	8/23/2021	Governor	310STCURE	111,441	8/23/2021
State CURE	Secretary of State Identification Security and Theft Prevention Fund	8/23/2021	Governor	310STCURE	23,722	8/23/2021
State CURE	Department of Corrections Reimbursement and Education Fund	8/23/2021	Governor	310STCURE	25,000,000	8/23/2021
State CURE	General Revenue Fund	8/23/2021	Governor	310STCURE	29,956	8/23/2021
State CURE	Technology Management Revolving Fund	8/23/2021	Governor	310STCURE	15,000,000	8/23/2021
State CURE	Facilities Management Revolving Fund	8/23/2021	Governor	310STCURE	800,000	8/23/2021
State CURE	General Assembly Operations Revolving Fund	8/18/2021	Governor	310STCURE	148,050	8/18/2021
Rebuild Illinois Projects Fund	Illinois Works Fund	8/6/2021	GOMB	507ILWRKS	1,000,000	8/6/2021
July 2021						
<u>From Fund</u>	<u>To Fund</u>	<u>Date Recorded</u>	<u>Agency</u>	<u>Transfer Identifier</u>	<u>Amount</u>	<u>Date Cleared</u>
State CURE	DHS State Projects Fund	7/26/2021	Governor	310STCURE	2,000,000	7/26/2021
State CURE	Mental Health Fund	7/26/2021	Governor	310STCURE	2,500,000	7/26/2021
State CURE	Illinois Affordable Housing Trust Fund	7/22/2021	Governor	310STCURE	95,000,000	7/22/2021
State CURE	Illinois Affordable Housing Trust Fund	7/22/2021	Governor	310STCURE	38,690,312	7/22/2021
State CURE	Technology Management Revolving Fund	7/22/2021	Governor	310STCURE	15,000,000	7/22/2021
State CURE	Illinois Affordable Housing Trust Fund	7/22/2021	Governor	310STCURE	94,724,077	7/22/2021

Appendix D – Fund Transfers Directed by Agencies Under the Governor

Fund Transfers - Non-Governor's Office/Governor's Office of Management and Budget							
November 2021							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
Agricultural Premium Fund	Professional Services Fund	11/8/2021	CMS	416PROSVC	38,900.00	N/A	
Illinois State Fair Fund	Professional Services Fund	11/8/2021	CMS	416PROSVC	11,000.00	11/8/2021	
Illinois Standardbred Breeders Fund	Professional Services Fund	11/8/2021	CMS	416PROSVC	2,300.00	11/23/2021	
Illinois Thoroughbred Breeders Fund	Professional Services Fund	11/8/2021	CMS	416PROSVC	3,300.00	N/A	
General Revenue Fund	Professional Services Fund	11/8/2021	CMS	416PROSVC	25,400.00	N/A	
General Revenue Fund	Professional Services Fund	11/3/2021	CMS	416PROSVC	89,800.00	N/A	
Appraisal Administration Fund	Workers' Compensation Revolving Fund	11/19/2021	CMS	416WKCMP	3,200.00	11/19/2021	
Agricultural Premium Fund	Workers' Compensation Revolving Fund	11/8/2021	CMS	416WKCMP	60,000.00	N/A	
Feed Control Fund	Workers' Compensation Revolving Fund	11/8/2021	CMS	416WKCMP	17,800.00	11/8/2021	
General Revenue Fund	Workers' Compensation Revolving Fund	11/8/2021	CMS	416WKCMP	289,900.00	N/A	
Community Development/Small Cities Block Grant Fund	Intra-Agency Services Fund	11/22/2021	DCEO	420INDCST	148,539.97	11/22/2021	
Community Development/Small Cities Block Grant Fund	Intra-Agency Services Fund	11/22/2021	DCEO	420INDCST	205,061.39	11/22/2021	
Low Income Home Energy Assistance Block Grant Fund	Intra-Agency Services Fund	11/17/2021	DCEO	420INDCST	1,756,570.97	11/17/2021	
Federal Workforce Training Fund	Intra-Agency Services Fund	11/1/2021	DCEO	420INDCST	426,458.92	11/1/2021	
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	11/22/2021	DHS	444FGRANT	500,000.00	11/22/2021	
Social Services Block Grant Fund	Local Initiative Fund	11/22/2021	DHS	444FGRANT	500,000.00	11/22/2021	
State Lottery Fund	Common School Fund	11/3/2021	Lottery	458INTERS	40,000,000.00	11/3/2021	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	11/22/2021	HFS	478DRUGRE	44,837,819.60	11/22/2021	
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	11/10/2021	HFS	478HHSMTF	1,666,667.00	11/10/2021	
Hospital Provider Fund	Healthcare Provider Relief Fund	11/10/2021	HFS	478HSRPRV	30,416,667.00	11/10/2021	
Hospital Provider Fund	Long-Term Care Provider Fund	11/10/2021	HFS	478LTCPRO	2,500,000.00	11/10/2021	
Cannabis Regulation Fund	Cannabis Expungement Fund	11/9/2021	IDOR	492CANREG	234,583.34	11/9/2021	
Cannabis Regulation Fund	Drug Treatment Fund	11/9/2021	IDOR	492CANREG	416,760.10	11/9/2021	
Cannabis Regulation Fund	Local Government Distributive Fund	11/9/2021	IDOR	492CANREG	1,667,040.39	11/9/2021	
Cannabis Regulation Fund	Criminal Justice Information Projects Fund	11/9/2021	IDOR	492CANREG	5,209,501.22	11/9/2021	
Cannabis Regulation Fund	Department of Human Services Community Services Fund	11/9/2021	IDOR	492CANREG	4,167,600.97	11/9/2021	
Cannabis Regulation Fund	Budget Stabilization Fund	11/9/2021	IDOR	492CANREG	2,083,800.49	11/9/2021	
Cannabis Regulation Fund	General Revenue Fund	11/9/2021	IDOR	492CANREG	7,293,301.70	11/9/2021	
Used Tire Management Fund	General Revenue Fund	11/9/2021	IDOR	492EXCESS	1,365,085.38	11/9/2021	
State and Local Sales Tax Reform Fund	Regional Transportation Authority Occupation and Use Tax Replacement Fund	11/5/2021	IDOR	492SALEST	5,023,668.76	11/5/2021	
State and Local Sales Tax Reform Fund	Local Government Distributive Fund	11/5/2021	IDOR	492SALEST	31,714,261.16	11/5/2021	
State and Local Sales Tax Reform Fund	Build Illinois Fund	11/5/2021	IDOR	492SALEST	3,150,000.00	11/5/2021	
County and Mass Transit District Fund	RTA Sales Tax Trust Fund	11/4/2021	IDOR	492SALEST	15,074,512.33	11/4/2021	
General Revenue Fund	Tourism Promotion Fund	11/9/2021	IDOR	492TOURIS	3,369,720.45	N/A	
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	11/9/2021	IDOT	494MFTDIS	(7,195,124.39)	11/9/2021	
Transportation Renewal Fund	State Construction Account Fund	11/4/2021	IDOT	494MFTDIS	45,498,010.37	11/4/2021	
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	11/4/2021	IDOT	494MFTDIS	17,061,753.89	11/4/2021	
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	11/4/2021	IDOT	494MFTDIS	1,895,750.43	11/4/2021	
Motor Fuel Tax Fund	State Construction Account Fund	11/4/2021	IDOT	494MFTDIS	16,213,600.38	11/4/2021	
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	11/4/2021	IDOT	494MFTDIS	20,697,331.07	11/4/2021	
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	11/4/2021	IDOT	494MFTDIS	14,757,913.66	11/4/2021	
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	11/4/2021	IDOT	494MFTDIS	6,698,179.05	11/4/2021	
Motor Fuel Tax Fund	State Boating Act Fund	11/4/2021	IDOT	494MFTDIS	420,000.00	11/4/2021	
Motor Fuel Tax Fund	Road Fund	11/4/2021	IDOT	494MFTDIS	28,540,407.12	11/4/2021	
Motor Fuel Tax Fund	Grade Crossing Protection Fund	11/4/2021	IDOT	494MFTDIS	3,500,000.00	11/4/2021	
Sports Wagering Fund	Capital Projects Fund	11/19/2021	IGB	565CPFSWF	7,093,693.52	11/19/2021	
State Gaming Fund	Education Assistance Fund	11/19/2021	IGB	565EAFSGF	15,139,000.00	11/19/2021	
State Gaming Fund	School Infrastructure Fund	11/15/2021	IGB	565SIFSGF	5,530,000.00	11/15/2021	
SBE Federal Department of Education Fund	Career and Technical Education Fund	11/12/2021	ISBE	586CAREER	697,144.21	11/12/2021	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	11/18/2021	ISBE	586DHSSPT	119,948.68	11/18/2021	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	11/4/2021	ISBE	586DHSSPT	146,580.06	11/4/2021	
SBE Federal Agency Services Fund	Governor's Grant Fund	11/12/2021	ISBE	586GVRNT	75,000.00	11/12/2021	
SBE Federal Agency Services Fund	Governor's Grant Fund	10/19/2021	ISBE	586GVRNT	80,000.00	10/19/2021	
SBE Federal Agency Services Fund	Governor's Grant Fund	10/6/2021	ISBE	586GVRNT	85,000.00	10/6/2021	

Appendix E – 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 and State agency directors or their respective designees 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 and each member thereof. 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;
- (3) year-to-date expenditures as compared to the Fiscal Year 2021 budget as enacted;
- (4) a list, by program, of the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of awards actually paid with respect to all grants awarded from federal funds from the Coronavirus Relief Fund in accordance with Section 5001 of the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act or from the Coronavirus State Fiscal Recovery Fund in accordance with Section 9901 of the federal American Rescue Plan Act of 2021, which shall identify the number of grants awarded, the aggregate amount of such grant awards, and the aggregate amount of such awards actually paid to grantees located in or serving a disproportionately impacted area, as defined in the program from which the grant is awarded; and
- (5) any additional items reasonably requested by the Commission.

(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, 2022.

(Source: P.A. 101-636, eff. 6-10-20; 102-0016 eff. 6-17-21.)