



STATE OF ILLINOIS
EXECUTIVE OFFICE OF THE GOVERNOR
GOVERNOR'S OFFICE OF MANAGEMENT AND BUDGET
FEBRUARY 15, 2022

January 2022 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. An updated forecast was provided with the Fiscal Year 2023 budget proposal.

General Funds Monthly Revenues					
January 2022					
(\$ millions)					
	January FY21 Actual	January FY22 Budgeted*	January FY22 Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 2,096	\$ 2,172	\$ 3,034	\$ 862	39.7%
Corporate Income Tax	\$ 124	\$ 126	\$ 299	\$ 173	136.6%
Sales Tax	\$ 766	\$ 845	\$ 877	\$ 33	3.9%
Public Utility	66	71	71	1	0.9%
Cigarette	18	17	13	(4)	(22.2%)
Inheritance	70	25	37	13	51.1%
Liquor	19	18	19	1	5.2%
Insurance	30	26	8	(18)	(70.3%)
Corporate Franchise	57	28	18	(10)	(35.7%)
Investment Income	1	6	2	(4)	(73.3%)
Cook County IGT	56	56	56	-	0.0%
Other	14	30	50	20	66.2%
TOTAL STATE REVENUES	\$ 3,317	\$ 3,419	\$ 4,484	\$ 1,065	31.1%
Federal Revenues	\$ 74	\$ 260	\$ 585	\$ 325	125.0%
Transfers In	\$ 120	\$ 124	\$ 163	\$ 39	31.4%
Lottery	65	65	57	(8)	(13.0%)
Gaming	-	11	20	9	85.5%
Adult-Use Cannabis	8	13	10	(3)	(21.7%)
Other	47	35	76	41	116.1%
SUBTOTAL REVENUES	\$ 3,511	\$ 3,804	\$ 5,232	\$ 1,429	37.6%
Investment Borrowing	-	-	-	-	0.0%
ARPA Reimbursement for	-	-	-	-	0.0%
Government Services	-	250	-	(250)	(100.0%)
Municipal Liquidity Facility	-	-	-	-	0.0%
TOTAL REVENUES	\$ 3,511	\$ 4,054	\$ 5,232	\$ 1,179	29.1%

General Funds Year-to-Date Revenues					
Through January 2022					
(\$ millions)					
	FY21 YTD Actual	FY22 YTD Budgeted*	FY22 YTD Actual	Budgeted vs Actual Dollar Variation	Budgeted vs Actual Percent Variation
Individual Income Tax	\$ 11,836	\$ 11,284	\$ 12,396	\$ 1,112	9.9%
Corporate Income Tax	\$ 1,583	\$ 1,986	\$ 2,401	\$ 415	20.9%
Sales Tax	\$ 5,373	\$ 6,038	\$ 6,127	\$ 89	1.5%
Public Utility	419	414	419	5	1.2%
Cigarette	168	156	150	(6)	(4.1%)
Inheritance	281	287	347	60	20.9%
Liquor	111	115	117	2	1.5%
Insurance	282	195	195	(0)	(0.0%)
Corporate Franchise	215	130	130	0	0.0%
Investment Income	42	17	8	(9)	(52.9%)
Cook County IGT	56	56	56	(0)	(0.4%)
Other	135	187	191	4	2.1%
TOTAL STATE REVENUES	\$ 20,501	\$ 20,866	\$ 22,538	\$ 1,672	8.0%
Federal Revenues	\$ 3,057	\$ 2,923	\$ 2,781	\$ (142)	(4.9%)
Transfers In	\$ 969	\$ 1,230	\$ 1,409	\$ 179	14.6%
Lottery	426	425	466	41	9.6%
Gaming	-	93	107	14	15.1%
Adult-Use Cannabis	32	66	64	(2)	(3.0%)
Other	511	646	772	126	19.6%
SUBTOTAL REVENUES	\$ 24,527	\$ 25,019	\$ 26,727	\$ 1,709	6.8%
Investment Borrowing	400	-	-	-	0.0%
ARPA Reimbursement for	-	-	-	-	0.0%
Government Services	-	644	439	(205)	(31.8%)
Municipal Liquidity Facility	1,998	-	-	-	0.0%
TOTAL REVENUES	\$ 26,925	\$ 25,662	\$ 27,166	\$ 1,504	5.9%

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					
January 2022					
(\$ millions)					
	January FY21 Actual	January FY22 Budgeted*	January FY22 Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 837	\$ 640	\$ 718	\$ 79	12.3%
State Board of Education	\$ 726	\$ 766	\$ 749	\$ (17)	(2.3%)
Retirement Systems	\$ 748	\$ 814	\$ 813	\$ (1)	(0.2%)
Chicago Teacher's Pension System	\$ 21	\$ 22	\$ 22	\$ 0	0.1%
Dept of Human Services	\$ 323	\$ 422	\$ 331	\$ (91)	(21.5%)
Department on Aging	\$ 81	\$ 109	\$ 120	\$ 11	9.9%
Department of Corrections	\$ 137	\$ 103	\$ 124	\$ 21	20.7%
Group Insurance (CMS)	\$ 50	\$ 141	\$ 130	\$ (11)	(8.0%)
Higher Education	\$ 80	\$ 129	\$ 103	\$ (26)	(20.4%)
Other Agencies	\$ 206	\$ 266	\$ 242	\$ (24)	(8.9%)
Total	\$ 3,210	\$ 3,412	\$ 3,352	\$ (60)	(1.8%)

General Funds Year-to-Date Expenditures					
Through January 2022					
(\$ millions)					
	FY21 YTD Actual	FY22 YTD Budgeted*	FY22 YTD Actual	Budgeted vs Actual	
				Dollar Variation	Percent Variation
Healthcare and Family Services	\$ 4,366	\$ 2,995	\$ 4,549	\$ 1,554	51.9%
State Board of Education	\$ 4,718	\$ 4,905	\$ 4,880	\$ (24)	(0.5%)
Retirement Systems	\$ 5,199	\$ 5,526	\$ 5,564	\$ 39	0.7%
Chicago Teacher's Pension System	\$ 182	\$ 167	\$ 167	\$ (0)	(0.0%)
Dept of Human Services	\$ 2,258	\$ 2,375	\$ 2,242	\$ (133)	(5.6%)
Department on Aging	\$ 494	\$ 529	\$ 533	\$ 4	0.7%
Department of Corrections	\$ 789	\$ 824	\$ 762	\$ (61)	(7.4%)
Group Insurance (CMS)	\$ 1,644	\$ 1,215	\$ 1,345	\$ 130	10.7%
Higher Education	\$ 1,387	\$ 1,552	\$ 1,414	\$ (138)	(8.9%)
Other Agencies	\$ 1,475	\$ 1,762	\$ 1,581	\$ (181)	(10.3%)
Total	\$ 22,512	\$ 21,850	\$ 23,038	\$ 1,188	5.4%

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 2020 and 2021, Congress enacted six 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
- 5) Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) – Enacted December 27, 2020
- 6) American Rescue Plan Act of 2021 (ARPA) – Enacted March 11, 2021

According to estimates from Federal Funds Information for States (FFIS), through these six laws approximately \$52 billion is expected to be directed to Illinois state and local governments (including counties, cities, universities and mass transit districts) and healthcare providers to address COVID-19 response needs. This amount does not include federal assistance programs such as stimulus checks to households, unemployment insurance assistance for individuals, and the Paycheck Protection Program for small businesses.

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. Illinois' share after direct allocations to local governments was \$3.519 billion to cover the state's necessary incurred expenditures in response to COVID-19 between March 1, 2020 and December 30, 2021. Funds were used for agency operational response costs, grants to healthcare providers, rental assistance, grants to small businesses and childcare providers, and grants to local governments.

In March 2021, the American Rescue Plan Act (ARPA) became law. This \$1.9 trillion economic stimulus bill included direct 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.

Some of the larger ARPA allocations included:

- 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. Funds may be used for expenses obligated through December 31, 2024 (and fully expended by December 31, 2026). An additional \$254 million is expected to come to Illinois from the Coronavirus Capital Projects Fund to be used for Connect Illinois broadband projects.
- 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 – the first half of which was distributed by the state in fall 2021.
- Education: \$6.4 billion. Includes \$5.05 billion for public K-12 schools (through Elementary and Secondary Emergency Relief (ESSER) Fund), \$1.3 billion for institutions of higher education (Higher Education Emergency Relief Fund (HEERF)), and \$80 million for private K-12 schools. This is in addition to amounts received from previous legislation for ESSER and HEERF funding.

The fiscal year 2022 budget directed federal dollars received from ARPA to aid businesses and families and invest in Illinois' communities. In addition to dollars for specific programming purposes, ARPA allocated \$8.381 billion to Illinois through the Coronavirus State Fiscal Recovery Fund and the Coronavirus Capital Projects Fund, which will allow the State to make targeted investments with accelerated impact. The fiscal year 2022 budget allocated roughly \$2.8 billion from the Coronavirus State Fiscal Recovery Fund dollars to key areas like infrastructure, violence prevention, education, healthcare, affordable housing, and economic recovery. In addition to these investments, the fiscal year 2022 budget plan reserves \$1.5 billion to replace lost revenues to the state, due to the pandemic, to fund essential government services as allowed under ARPA. The Governor will work with the General Assembly to appropriate additional federal funding as needed.

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 for fiscal year 2021.

Coronavirus Relief Fund (CARES)				
Through January 2022 (\$ 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	233
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	705
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	3,413

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

State Fiscal Relief Fund (ARPA)			
Through January 2022 (\$ Millions)			
Agency	Description	Total FY22 Appropriation	YTD Expenditures
Arts	Illinois Humanities Council	0.6	1
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	191
DCEO	Tourism Promotion/Main Street Grants	10	-
DCEO	Job Training and Workforce Recovery Programs	50	-
DCEO	Technical Assistance and Business Support	20	5
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 January 2022			
(\$ 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	0.5
DCFS	Child Advocacy Centers	3	-
DHFS	Long Term Care Stabilization Payments	75	70
DHFS	SHMRFs	5	-
DHFS	Hospital Stability Payments	180	-
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	2
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	0.4
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	6
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	40
DPH	African American HIV/AIDs	15	-
DPH	Vaccine Incentive	3	3
DPH	Managed Care	38	-
ICCB	College Bridge Programs	10	-
IEMA	Operational Expenses	258	10
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	7
IHDA	COVID-19 Housing Grant Program	75	-
U of I	Water Quality Study	1	-
Total		2,724	358

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

Other Federal COVID-19 Response Funding Through January 2022 (\$ 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	33
		CRRSA	Elementary and Secondary Emergency Relief Fund (II)	2,251	2,251	584	691
		ARPA	Elementary and Secondary Emergency Relief Fund (III)	5,055	5,055	-	221
ISBE	SBE Federal Department of Education Fund	CARES	Governor's Emergency Education Relief Fund (I)	108	109	42	7
ISBE	SBE Federal Department of Education Fund	CRRSA	Governor's Emergency Education Relief Fund (II)	132	132	-	16
IHDA	Illinois Affordable Housing Trust Fund	ARPA	Homeowner Assistance Fund	337	387	-	33
IHDA	Illinois Affordable Housing Trust Fund	ARPA			369	-	171
DHS	Illinois Affordable Housing Trust Fund	ARPA	Emergency Rental Assistance (II)	477	92	-	1
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	-	160
DCEO	State Small Business Credit Initiative Fund	ARPA	State Small Business Credit Initiative Program	282	312	-	6
DCEO	Community Services Block Grant Fund	ARPA	Low Income Household Water Assistance Program	55	55	-	0.5
IDOT	Federal Mass Transit Trust Fund	CARES	Federal Transit Administration - Transit Infrastructure Grants (I)	57	57	30	12
IDOT	Federal Mass Transit Trust Fund	CRRSA	Federal Transit Administration - Transit Infrastructure Grants (II)	21	22	-	3
IDOT	Federal Mass Transit Trust Fund	ARPA	Federal Transit Administration - Transit Infrastructure Grants (III)	17	17	-	2
IDOT	Federal/State/Local Airport Fund	CARES	Grants-in-Aid for Airports (I)	447	447	409	8
IDOT	Federal/State/Local Airport Fund	CRRSA	Grants-in-Aid for Airports (III)	14	14	-	-
IDOT	Federal/State/Local Airport Fund	ARPA	Grants-in-Aid for Airports (III)	14	14	-	-
HEMA	Homeland Security Emergency Preparedness Trust Fund	CARES	Emergency Management Performance Grants	3	23	12	-
HEMA	Homeland Security Emergency Preparedness Trust Fund	ARPA	Emergency Management Performance Grants	3	23	-	2
CJIA	Criminal Justice Trust Fund	CARES	Coronavirus Emergency Supplemental Funding (CESF)	20	20	4	3
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	-	6
Aging	Services for Older Americans Fund	ARPA	Home Delivered Meals	16	63	-	8
Aging	Services for Older Americans Fund	ARPA	Preventive Services	2	4	-	0.3
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	0.4	3	-	0.2
Aging	Services for Older Americans Fund	ARPA	Supportive Services	17	10	-	0.3
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	445
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	-	18
DHS	DHS Special Purposes Trust Fund	ARPA	SNAP State Administration	62	40	-	14
DHS	Prevention and Treatment of Alcoholism and Substance Abuse Block Grant Fund	ARPA	Substance Abuse Block Grant	55	107	-	33
DHS	Employment and Training Fund	ARPA	Child Care Stabilization Grants	796	1,300	-	311
DHS	Employment and Training Fund	ARPA	Child Care Entitlement to States	20	1,689	-	445
DHS	Early Intervention Services Revolving Fund	ARPA	Individuals with Disabilities Education Act (IDEA) Part C	9	200	-	78
DHS	DHS Special Purposes Trust Fund	ARPA	Maternal, Infant and Early Childhood (MIEC)	1	21	-	3
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	2,016	316	78
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			
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	0.5	0.5	0.5	-
IAC	Illinois Arts Council Federal Grant Fund	ARPA	National Endowment for the Arts Federal Award	0.9	1.0	-	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 January 2022								
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	\$ 50,434,752
		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	\$ 7,971,048
		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
January 2022	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	21,022,000
	Repayment of Remainder of December 2020 MLF Borrowing	General Revenue Fund	General Obligation Bond Retirement and Interest Fund	302,000,000
December 2021	Repayment of Portion of December 2020 MLF Borrowing	General Revenue Fund	General Obligation Bond Retirement and Interest Fund	600,000,000
	Reimbursements for state agencies' COVID-related expenditures	State CURE	Multiple Funds	1,000,000
	Movement of federal CARES Act funds to State CURE Fund	Disaster Response and Recovery Fund	State CURE	15,000,000
	Reimbursements for state agencies' government services expenditures	Essential Government Services Support Fund	General Revenue Fund	294,857,560
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 was completed in January 2022, nearly two full years early.

Appendix

Appendix A

All Funds Year-to-Date Revenues by Fund Category				
Through January 2022				
(\$ millions)				
	FY22 YTD Estimated*	FY22 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 25,662	\$ 27,166	\$ 1,504	5.9%
HIGHWAY FUNDS	\$ 3,347	\$ 3,862	\$ 514	15.4%
SPECIAL STATE FUNDS	\$ 20,992	\$ 23,702	\$ 2,710	12.9%
BOND FINANCED FUNDS	\$ 745	\$ 1,015	\$ 269	36.2%
DEBT SERVICE FUNDS	\$ 872	\$ 940	\$ 68	7.8%
FEDERAL TRUST FUNDS	\$ 11,478	\$ 14,189	\$ 2,711	23.6%
REVOLVING FUNDS	\$ 347	\$ 429	\$ 82	23.5%
STATE TRUST FUNDS	\$ 56,622	\$ 67,609	\$ 10,987	19.4%
Total	\$ 120,066	\$ 138,911	\$ 18,845	15.7%

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 January 2022				
(\$ millions)				
	FY22 YTD Estimated*	FY22 YTD Actual	Dollar Change	Percent Change
GENERAL FUNDS**	\$ 21,850	\$ 23,038	\$ 1,188	5.4%
HIGHWAY FUNDS	\$ 2,604	\$ 2,890	\$ 286	11.0%
SPECIAL STATE FUNDS	\$ 13,186	\$ 15,844	\$ 2,658	20.2%
BOND FINANCED FUNDS	\$ 615	\$ 508	\$ (107)	(17.3%)
DEBT SERVICE FUNDS	\$ 2,399	\$ 2,447	\$ 48	2.0%
FEDERAL TRUST FUNDS	\$ 3,699	\$ 4,952	\$ 1,253	33.9%
REVOLVING FUNDS	\$ 354	\$ 458	\$ 104	29.4%
STATE TRUST FUNDS	\$ 226	\$ 556	\$ 330	145.9%
Total	\$ 44,933	\$ 50,692	\$ 5,759	12.8%

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						
January 2022						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	1/5/2022	Governor	310CARBRW	85,000,000	1/5/2022
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	1/5/2022	Governor	310CARBRW	85,000,000	1/5/2022
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	1/5/2022	Governor	310CARBRW	85,000,000	1/5/2022
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	1/5/2022	Governor	310CARBRW	47,000,000	1/5/2022
State CURE	Manteno Veterans Home Fund	1/27/2022	Governor	310STCURE	512,000	1/27/2022
State CURE	Quincy Veterans Home Fund	1/27/2022	Governor	310STCURE	510,000	1/27/2022
State CURE	DHS State Projects Fund	1/27/2022	Governor	310STCURE	20,000,000	1/27/2022
December 2021						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	85,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	85,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	80,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	85,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	85,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/28/2021	Governor	310CARBRW	80,000,000	12/28/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/2/2021	Governor	310CARBRW	50,000,000	12/2/2021
General Revenue Fund	General Obligation Bond Retirement and Interest Fund	12/2/2021	Governor	310CARBRW	50,000,000	12/2/2021
Essential Government Services Support Fund	General Revenue Fund	12/27/2021	Governor	310CSFRFT	90,000,000	12/27/2021
Essential Government Services Support Fund	General Revenue Fund	12/27/2021	Governor	310CSFRFT	90,000,000	12/27/2021
Essential Government Services Support Fund	General Revenue Fund	12/27/2021	Governor	310CSFRFT	90,000,000	12/27/2021
Essential Government Services Support Fund	General Revenue Fund	12/27/2021	Governor	310CSFRFT	24,857,560	12/27/2021
State CURE	LaSalle Veterans Home Fund	12/27/2021	Governor	310STCURE	250,000	12/27/2021
State CURE	Anna Veterans Home Fund	12/27/2021	Governor	310STCURE	250,000	12/27/2021
State CURE	Quincy Veterans Home Fund	12/27/2021	Governor	310STCURE	250,000	12/27/2021
State CURE	Manteno Veterans Home Fund	12/27/2021	Governor	310STCURE	250,000	12/27/2021
Disaster Response and Recovery Fund	State CURE	12/15/2021	Governor	310STCURE	15,000,000	12/15/2021
November 2021						
No transfers to report						
October 2021						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
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	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						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
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						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
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						
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared
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							
January 2022							
From Fund	To Fund	Date Recorded	Agency	Transfer Identifier	Amount	Date Cleared	
Social Services Block Grant Fund	Local Initiative Fund	1/21/2022	DHS	444FGRANT	600,000.00	1/21/2022	
Social Services Block Grant Fund	DHS Special Purposes Trust Fund	1/21/2022	DHS	444FGRANT	100,000.00	1/21/2022	
Social Services Block Grant Fund	Local Initiative Fund	1/21/2022	DHS	444FGRANT	100,000.00	1/21/2022	
Social Services Block Grant Fund	General Revenue Fund	1/21/2022	DHS	444FGRANT	100,000.00	1/21/2022	
Social Services Block Grant Fund	General Revenue Fund	1/21/2022	DHS	444FGRANT	2,000,000.00	1/21/2022	
State Lottery Fund	Common School Fund	1/27/2022	Lottery	458INTER	28,272,000.00	1/27/2022	
State Lottery Fund	Common School Fund	1/12/2022	Lottery	458INTER	28,272,000.00	1/12/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/19/2022	HFS	478DRUGRE	2,378,967.02	1/19/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/19/2022	HFS	478DRUGRE	21,963,479.23	1/19/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/14/2022	HFS	478DRUGRE	32,521,032.98	1/14/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/10/2022	HFS	478DRUGRE	33,672,081.85	1/10/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/10/2022	HFS	478DRUGRE	2,234,065.29	1/10/2022	
Public Aid Recoveries Trust Fund	Drug Rebate Fund	1/10/2022	HFS	478DRUGRE	41,152,607.65	1/10/2022	
Hospital Provider Fund	Health and Human Services Medicaid Trust Fund	1/14/2022	HFS	478HHSMTF	1,666,667.00	1/14/2022	
Hospital Provider Fund	Healthcare Provider Relief Fund	1/14/2022	HFS	478HSRPV	30,416,667.00	1/14/2022	
Hospital Provider Fund	Long-Term Care Provider Fund	1/14/2022	HFS	478LTCPRO	2,500,000.00	1/14/2022	
Cannabis Regulation Fund	General Revenue Fund	1/5/2022	IDOR	492CANREG	7,921,287.70	1/5/2022	
Cannabis Regulation Fund	Drug Treatment Fund	1/5/2022	IDOR	492CANREG	452,645.01	1/5/2022	
Cannabis Regulation Fund	Local Government Distributive Fund	1/5/2022	IDOR	492CANREG	1,810,580.04	1/5/2022	
Cannabis Regulation Fund	Criminal Justice Information Projects Fund	1/5/2022	IDOR	492CANREG	5,658,062.64	1/5/2022	
Cannabis Regulation Fund	Department of Human Services Community Services Fund	1/5/2022	IDOR	492CANREG	4,526,450.11	1/5/2022	
Cannabis Regulation Fund	Budget Stabilization Fund	1/5/2022	IDOR	492CANREG	2,263,225.06	1/5/2022	
Cannabis Regulation Fund	Cannabis Expungement Fund	1/5/2022	IDOR	492CANREG	234,583.34	1/5/2022	
County and Mass Transit District Fund	RTA Sales Tax Trust Fund	1/7/2022	IDOR	492SALEST	14,513,499.07	1/7/2022	
State and Local Sales Tax Reform Fund	Local Government Distributive Fund	1/7/2022	IDOR	492SALEST	30,746,902.85	1/7/2022	
State and Local Sales Tax Reform Fund	Regional Transportation Authority Occupation and Use Tax Replacement Fund	1/7/2022	IDOR	492SALEST	4,884,279.95	1/7/2022	
State and Local Sales Tax Reform Fund	Build Illinois Fund	1/7/2022	IDOR	492SALEST	3,150,000.00	1/7/2022	
General Revenue Fund	Tourism Promotion Fund	1/5/2022	IDOR	492TOURIS	3,127,633.99	N/A	
Transportation Renewal Fund	State Construction Account Fund	1/4/2022	IDOT	494MFTDIS	51,401,218.48	1/4/2022	
Transportation Renewal Fund	Regional Transportation Authority Capital Improvement Fund	1/4/2022	IDOT	494MFTDIS	19,275,456.93	1/4/2022	
Transportation Renewal Fund	Downstate Mass Transportation Capital Improvement Fund	1/4/2022	IDOT	494MFTDIS	2,141,717.44	1/4/2022	
Motor Fuel Tax Fund	State Construction Account Fund	1/4/2022	IDOT	494MFTDIS	18,934,009.08	1/4/2022	
Motor Fuel Tax Fund	Motor Fuel Tax Municipalities Fund	1/4/2022	IDOT	494MFTDIS	24,732,077.30	1/4/2022	
Motor Fuel Tax Fund	Motor Fuel Tax Counties Fund	1/4/2022	IDOT	494MFTDIS	17,634,827.43	1/4/2022	
Motor Fuel Tax Fund	Motor Fuel Tax Townships and Road Districts Fund	1/4/2022	IDOT	494MFTDIS	8,003,924.82	1/4/2022	
Motor Fuel Tax Fund	State Boating Act Fund	1/4/2022	IDOT	494MFTDIS	420,000.00	1/4/2022	
Motor Fuel Tax Fund	Grade Crossing Protection Fund	1/4/2022	IDOT	494MFTDIS	3,500,000.00	1/4/2022	
Motor Fuel Tax Fund	Road Fund	1/4/2022	IDOT	494MFTDIS	33,223,531.39	1/4/2022	
Sports Wagering Fund	Capital Projects Fund	1/25/2022	IGB	565CPFSWF	11,970,192.04	1/25/2022	
State Gaming Fund	Education Assistance Fund	1/24/2022	IGB	565EAFSGF	20,400,000.00	1/24/2022	
Sports Wagering Fund	Rebuild Illinois Projects Fund	1/24/2022	IGB	565RIPFSW	5,000,000.00	1/24/2022	
State Gaming Fund	School Infrastructure Fund	1/10/2022	IGB	565SIFSGF	5,530,000.00	1/10/2022	
SBE Federal Department of Education Fund	Career and Technical Education Fund	1/27/2022	ISBE	586CAREER	940,405.16	1/27/2022	
SBE Federal Department of Education Fund	Career and Technical Education Fund	1/20/2022	ISBE	586CAREER	481,352.86	1/20/2022	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/25/2022	ISBE	586DHSSPT	115,897.05	1/25/2022	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/20/2022	ISBE	586DHSSPT	52,312.25	1/20/2022	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/18/2022	ISBE	586DHSSPT	127,211.26	1/18/2022	
SBE Federal Agency Services Fund	DHS Special Purposes Trust Fund	1/10/2022	ISBE	586DHSSPT	180,689.45	1/10/2022	
SBE Federal Agency Services Fund	Governor's Grant Fund	1/18/2022	ISBE	586GVGRNT	62,500.00	1/18/2022	

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.)