

1 AN ACT in relation to the State budget.

2 Be it enacted by the People of the State of Illinois,  
3 represented in the General Assembly:

4 Section 1. Short title. This Act may be cited as the  
5 Illinois Open Budgets Act.

6 Section 5. State Budget. On the first Wednesday in  
7 March of each year, the Governor shall present to the General  
8 Assembly a document to be known as the State budget. The  
9 budget shall set forth for the ensuing fiscal year the  
10 estimated balance of funds available for appropriation at the  
11 beginning of the fiscal year, the estimated revenue from all  
12 sources during the fiscal year, and a complete financial plan  
13 for every department, agency, office, authority, State  
14 college and university, and public and quasi-public  
15 corporation and for all other public purposes for the fiscal  
16 year. The budget shall not contain any recommendation that  
17 moneys be appropriated from any portion of the estimated  
18 available balance in the general funds of the State at the  
19 beginning of the fiscal year that is less than the amount of  
20 estimated spending under Section 25 of the State Finance Act.  
21 The budget may not contain any recommendation that moneys be  
22 appropriated so as to exceed estimated revenue for the fiscal  
23 year, as determined under the Illinois Constitution and all  
24 applicable Illinois statutes.

25 Section 10. Contents of the Budget. The budget shall be  
26 prepared in the form and manner, and shall have the character  
27 and scope, described in this Section. The budget shall  
28 consist of 4 parts, the contents of which shall be as  
29 follows:

30 (1) Budget Overview. The budget overview shall provide a

1 summary of the budget, as it contains the Governor's fiscal  
2 priorities for the State. The overview shall contain a full  
3 and accurate description of any new programs, changes in  
4 existing programs, new taxes or revenue sources, changes in  
5 existing taxes and revenue sources, and other significant  
6 changes in the fiscal policy of the State. The overview  
7 shall contain tables reconciling aggregate estimates of  
8 proposed revenues and expenditures. The overview shall  
9 include a plan for meeting any deficit, whether by imposition  
10 of new taxes, increased rates on existing taxes, imposition  
11 of user fees, or other means. The overview shall include a  
12 statement that the budget complies with the requirements of  
13 the Illinois Constitution and all applicable Illinois  
14 statutes.

15 (2) Budget Detail. Budget detail shall include the  
16 following:

17 (a) Expenditure Plan. The budget shall contain the  
18 Governor's plan for meeting all the expenditure needs of  
19 the State for the fiscal year. The expenditure plan  
20 shall contain the Governor's recommended appropriations  
21 to every department, agency, office, authority, State  
22 college and university, and public and quasi-public  
23 corporation and for all other public purposes for the  
24 fiscal year. The plan shall include summary tables  
25 showing recommended appropriations by fund and major  
26 object classification as described in Section 13 of the  
27 State Finance Act. The plan shall include detailed  
28 tables showing recommended appropriations by fund and  
29 line item. The plan shall compare the recommended  
30 appropriation for every line item with actual  
31 expenditures for the last completed fiscal year and  
32 estimated expenditures for the fiscal year in progress.

33 (b) Accountability Reports. The budget shall  
34 include an accountability report for every department,

1 agency, office, authority, State college and university,  
2 and public and quasi-public corporation to which State  
3 funds are appropriated for the last completed fiscal  
4 year. The accountability reports shall be prepared in  
5 the form and manner prescribed by the Director of the  
6 Bureau of the Budget, and shall be submitted to the  
7 Bureau at times designated by the Director. The reports  
8 shall measure each department's performance based on  
9 criteria, goals, and objectives established by the  
10 department with the oversight and assistance of the  
11 Bureau of the Budget, and shall include any  
12 recommendations made by the Budget Advisory Panel or the  
13 Auditor General. The primary objective of the reports  
14 shall be to provide a full and complete accounting of the  
15 cost of delivering services through the programs  
16 administered by each department, including all activities  
17 that contribute to that cost.

18 (c) Financial Statement. The budget shall include  
19 a financial statement that describes in detail the  
20 financial position of the State, and the estimated  
21 revenue of the State during the budget year. The  
22 statement shall include:

23 (i) An analysis of estimated revenue for the  
24 budget year, classified according to sources and  
25 funds, and compared to actual revenue received  
26 during the last completed fiscal year and estimated  
27 revenue for the fiscal year in progress.

28 (ii) An analysis of every appropriated fund in  
29 the State treasury, including the budgetary balance  
30 for the most recently completed fiscal year, the  
31 estimated budgetary balance for the fiscal year in  
32 progress, and the projected budgetary balance for  
33 the budget year if the Governor's budget is adopted.

34 (iii) A full and accurate accounting of

1 deferred obligations for all programs having a  
2 definable base of claims or cases and all estimated  
3 expenditures under Section 25 of the State Finance  
4 Act for the fiscal year last completed, the fiscal  
5 year in progress, and the budget year.

6 (iv) An analysis of the indebtedness of the  
7 State, including all direct and indirect bonded  
8 indebtedness and any lease or installment purchase  
9 agreements over \$250,000 with a term greater than 5  
10 years.

11 (v) A statement of federal funds estimated to  
12 be received during the budget year, and an analysis  
13 of the programs for which the funds shall be used  
14 and the amount of State revenue required to  
15 implement the programs.

16 (d) Position and Employment Titles. The budget  
17 shall include a table of position and employment titles  
18 in each agency, including: the number of employees  
19 having each title, the salary range for each title, and  
20 the total salaries paid to employees having each title.

21 (e) Statistical and Economic Data. The budget  
22 shall include such statistical and economic data as may  
23 be necessary to document the underlying assumptions on  
24 which the budget is based, and any other information the  
25 Governor may deem necessary.

26 (3) Capital Development Plan. The budget shall include a  
27 capital development plan containing the following information  
28 on each capital project and program for which appropriations  
29 are requested in the budget year or planned for the  
30 subsequent 5 fiscal years:

- 31 (i) a description of overall purpose and need;
- 32 (ii) itemized costs of acquisition, lease,  
33 construction, renovation, demolition, or other factors;
- 34 (iii) a description of the means and source of

1 funding;

2 (iv) estimated operating and maintenance costs  
3 after completion, and a description of a plan for meeting  
4 these costs;

5 (v) a full and complete examination of alternative  
6 financing mechanisms;

7 (vi) a full and complete examination of alternative  
8 approaches to meeting the overall purpose or need;

9 (vii) a cost-benefit analysis of the project or  
10 program in comparison with alternative financing  
11 mechanisms and alternative approaches; and

12 (viii) a priority listing of projects and programs,  
13 based on these factors.

14 The capital development plan shall document all cash  
15 requirements and identify the principal and interest costs of  
16 each project and program in the first and each subsequent  
17 fiscal year. The plan shall also provide a detailed review of  
18 current and completed capital projects, identifying public  
19 improvements that should be sold, demolished, or otherwise  
20 eliminated.

21 (4) Pension Funding Plan. The pension funding plan shall  
22 contain the estimates or actual values of the assets and  
23 liabilities of the General Assembly Retirement System, State  
24 Employees' Retirement System of Illinois, State Universities  
25 Retirement System, Teachers' Retirement System of the State  
26 of Illinois, and Judges Retirement System of Illinois for the  
27 last completed fiscal year, the fiscal year in progress, and  
28 the budget year. The plan shall present a full and accurate  
29 accounting of all obligations of each pension system,  
30 including funding requirements under the Illinois Pension  
31 Code and the amount that would be required to meet normal  
32 cost plus interest on the unfunded liability, and set forth a  
33 plan for funding those obligations in the budget year and  
34 subsequent fiscal years.

1           Section 15. Uniform Budget Request Forms. By January 1  
2 of each year, every department, agency, office, authority,  
3 State college and university, and public and quasi-public  
4 corporation shall submit a budget request for the ensuing  
5 fiscal year to the Director of the Bureau of the Budget, the  
6 4 legislative leaders, the Comptroller, and the Auditor  
7 General. The estimates shall be provided on Uniform Budget  
8 Request Forms prepared and supplied by the Director and  
9 approved by the Open Budgets Conference.

10           Beginning January 1, 2002, all agencies shall submit  
11 Uniform Budget Request Forms on diskette, in a manner and  
12 format approved by the Open Budgets Conference.

13           Beginning January 1, 2003, all agencies shall submit  
14 within their Unified Budget Request the accountability report  
15 required by subdivision (2)(b) of Section 10 and a mission  
16 statement setting forth the priorities of the agency, based  
17 on the accountability report.

18           Section 20. Revenue Estimates. By January 15 of each  
19 year, the Director of the Bureau of the Budget and the  
20 Executive Director of the Illinois Economic and Fiscal  
21 Commission shall submit a revenue estimate to the 4 leaders  
22 of the General Assembly, the Comptroller, the Auditor  
23 General, and the Illinois Balanced Budget Commission. The  
24 revenue estimate shall include total income of the State for  
25 the ensuing fiscal year, classified according to source and  
26 fund, and compared with income actually received during the  
27 last completed fiscal year and the estimated income to be  
28 received during the fiscal year in progress. The revenue  
29 estimate shall be accompanied by such statistical and  
30 economic data as may be necessary to document the underlying  
31 assumptions on which the estimate is based.

32           Section 25. Recommended Appropriations. The Governor

1 shall submit to the General Assembly, simultaneously with the  
2 budget, the appropriations recommended in the budget. The  
3 Governor's recommended appropriations shall be prepared in  
4 the form and manner, and shall have the character and scope,  
5 described in this Section. The Governor's recommended  
6 appropriations shall consist of 2 parts, the contents of  
7 which shall be as follows:

8 (1) The Budget Bill. The Governor shall submit a  
9 summary appropriation bill to be known as the Budget  
10 Bill. The Budget Bill shall contain the total  
11 recommended appropriations for every department, agency,  
12 office, authority, State college and university, and  
13 public and quasi-public corporation and for all other  
14 public purposes for the fiscal year, categorized by fund.  
15 The Budget Bill shall also contain a total of all  
16 recommended appropriations, categorized by fund. The  
17 total of all recommended appropriations from each fund  
18 contained in the Budget Bill shall not exceed estimated  
19 revenue for the fiscal year, as determined under the  
20 Illinois Constitution and all applicable Illinois  
21 statutes.

22 (2) Appropriation Bills. The Governor shall submit  
23 one or more appropriation bills for each Code Department  
24 and State college or university and one or more  
25 appropriation bills containing all other recommended  
26 appropriations. The appropriation bills shall contain  
27 the appropriations recommended in the budget in line item  
28 detail. The total amount of appropriations from any fund  
29 for each department, agency, office, authority, State  
30 college and university, and public and quasi-public  
31 corporation and for all other public purposes contained  
32 in one or more appropriation bills shall not be greater  
33 than the amount contained in the Budget Bill for that  
34 agency.

1           The Governor shall submit recommended appropriations for  
2 fiscal year 2003 and subsequent fiscal years both in printed  
3 form and on diskette, in a manner and format approved by the  
4 Open Budgets Conference.

5           Section 30. Budget Advisory Panel. There is created a  
6 Budget Advisory Panel, consisting of 10 representatives of  
7 private business and industry appointed 2 each by the  
8 Governor, President and Minority Leader of the Senate, and  
9 Speaker and Minority Leader of the House of Representatives.  
10 Any individuals who were members of the Budget Advisory Panel  
11 created under Section 50-15 of the Civil Administrative Code  
12 of Illinois at the time of that Section's repeal shall  
13 automatically become members of the Budget Advisory Panel  
14 created under this Section. The Budget Advisory Panel shall  
15 aid the Bureau of the Budget in the establishment of the  
16 criteria, goals, and objectives by State agencies for use in  
17 measuring their performance in accountability reports  
18 required by subdivision (2)(b) of Section 10. The Budget  
19 Advisory Panel shall also assist the Bureau of the Budget in  
20 reviewing accountability reports and assessing the  
21 effectiveness of each agency's performance measures. The  
22 Budget Advisory Panel shall submit to the Bureau of the  
23 Budget a report of its activities and recommendations for  
24 changes in accountability reports no later than September 1  
25 of each year.

26           The Director of the Bureau of the Budget shall select not  
27 more than 3 State agencies for a pilot program implementing  
28 accountability reports for budget requests for the fiscal  
29 year 2003. Each of the agencies selected shall submit  
30 accountability reports with their Unified Budget Request  
31 Forms for that fiscal year.

32           Section 35. Open Budgets Conference. The Open Budgets

1 Conference is created, consisting of the Director of the  
2 Bureau of the Budget and the Governor, Comptroller, Auditor  
3 General, President of the Senate, Senate Minority Leader,  
4 Speaker of the House, and House Minority Leader, or their  
5 designees. The Conference shall meet from time to time as  
6 necessary to fulfill its duties. By September 1, 2001, the  
7 Conference shall approve Unified Budget Request Forms and  
8 provide an approved format for agencies to submit the forms  
9 on diskette. By January 1, 2002, the Conference shall  
10 approve a format for the Governor to submit recommended  
11 appropriations on diskette.

12 Section 40. Review by Auditor General. The Auditor  
13 General shall review, simultaneously with financial and  
14 compliance audits, the accountability reports of every  
15 agency, and make recommendations for improving the reports.

16 (15 ILCS 20/50-5 rep.)

17 (15 ILCS 20/50-10 rep.)

18 (15 ILCS 20/50-15 rep.)

19 Section 990. The Civil Administrative Code of Illinois  
20 is amended by repealing Sections 50-5, 50-10, and 50-15.

21 (30 ILCS 105/13.4 rep.)

22 Section 995. The State Finance Act is amended by  
23 repealing Section 13.4.

24 Section 999. Effective date. This Act takes effect upon  
25 becoming law.