Three-Year Budget Forecast
FY 2022 – FY 2024

Commission on Government
Forecasting and Accountability

March, 2021

Commission on Government
Forecasting and Accountability

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INTRODUCTION

As part of Public Act 96-0958, the Commission on Government Forecasting and Accountability has been directed to **"...develop a three-year budget forecast for the State, including opportunities and threats concerning anticipated revenues and expenditures, with an appropriate level of detail."**

This report represents the Commission's mandated three-year budget forecast. It begins with an examination of the State of Illinois' General Funds revenues and expenditures over the last 20 years, and then considers threats and opportunities to Illinois' budget. Finally, it concludes with potential three-year budget results based upon scenario analysis.

I. Illinois' Budget History

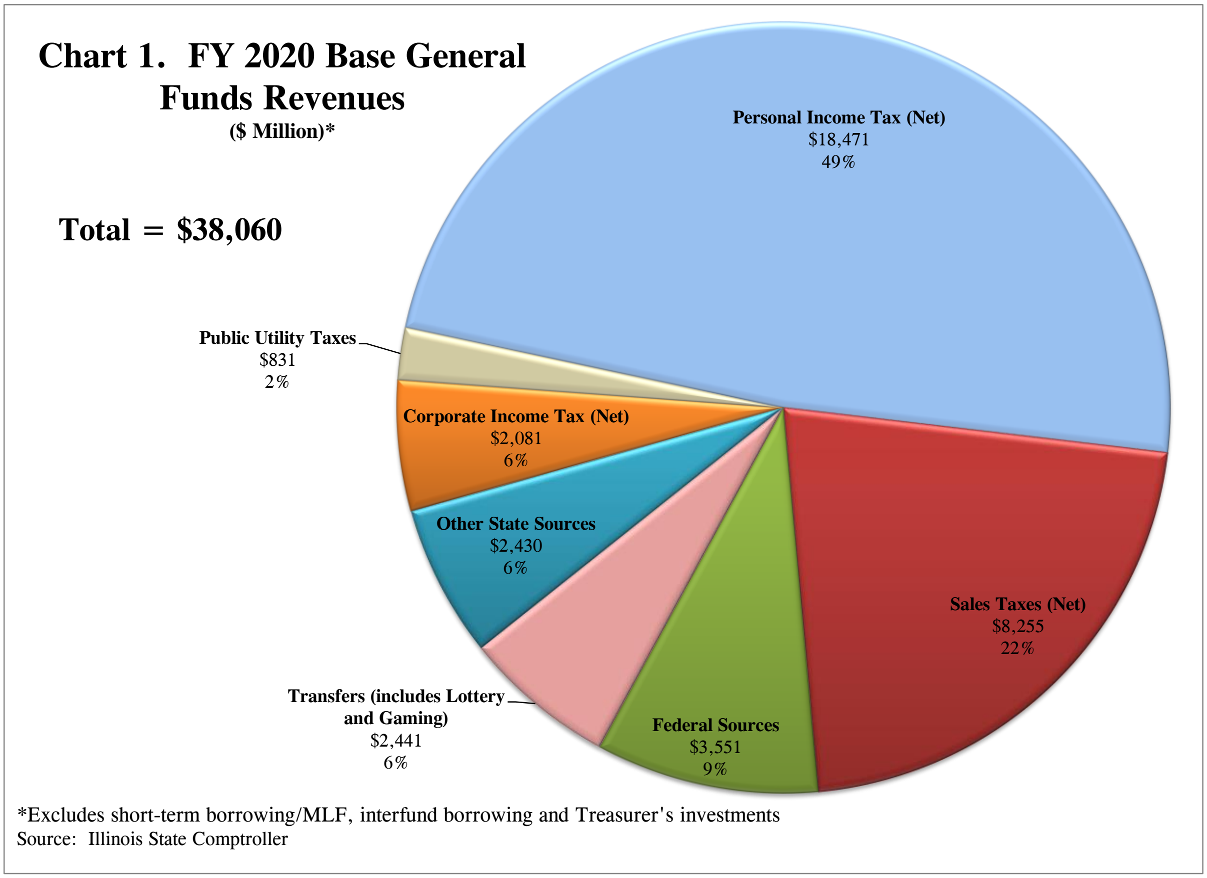
To begin analyzing Illinois' budget, an assessment of historical General Fund revenues and expenditures was conducted. The examined data was from the Illinois State Comptroller's annual report entitled "Traditional Budgetary Financial Report." The composition of base revenues and expenditures was evaluated. In addition, growth rates for both revenues and expenditures were calculated over various time periods. These assessments were then used to assist in the Commission's three-year budget forecast.

Revenues

Base general funds revenue totaled $38.060 billion in FY 2020. This was a decline of $1.135 billion, or -2.9%, when compared to FY 2019's revenue of $39.195 billion. Revenues had performed quite well through the first three quarters of the fiscal year but that all changed in the final quarter as economic and subsequent revenue impacts related to COVID-19 abruptly manifested. In addition, receipt timing related to the income tax deadline changing from April 15th to July 15th also factored into the year-over year revenue loss. Due to this change, a portion of FY 2020's final payments of personal income tax and corporate income tax were received in FY 2021 instead of FY 2020.

The "Big Three" revenue sources (personal income tax, corporate income tax, and sales tax) felt the brunt of COVID-19. For the fiscal year, gross personal income taxes fell $947 million, or $765 million net of refunds. Gross corporate income taxes dropped $430 million, or $308 million net, while gross sales taxes were off $206 million, or $154 million net from last year's levels. In total, the combined net drop of the "Big Three" was $1.227 billion. Most of the other revenue sources experienced a down year as well, with all other revenue sources dropping a net $255 million. Aided by gains associated to Refund Fund and Capital Projects Fund transfers, overall transfers to the general funds managed to grow $396 million.

The chart on the following page illustrates the major sources of revenue for the State in FY 2020.



Appendix A, at the back of this report, shows historical totals for General Funds revenue from FY 2011 to FY 2020. In FY 2020, total base General Funds revenue declined -2.9% (though again this decrease is largely related to the delay in income taxes). This is well below the long term averages. The 5-year average is 2.2%, while the 10-year average is a more robust 4.1% per year. The 15-year and 20-year averages are very similar at 3.0% and 2.9%, respectively.

Due to the passage of P.A. 100-0022 in 2017, both the personal and corporate income tax rates were increased. As these changes were fully implemented, the growth rates for General Funds revenue increased significantly. Overall, total base General Funds revenue grew over 30% in FY 2018. Over half of this growth was due to an almost $5 billion increase from the personal income tax. The other major source of growth was federal sources which contributed an additional $2.7 billion in revenues. This single year of extraordinary growth has significantly increased long-term growth rates. The personal income tax has averaged growth of 5.5% over the last 20 years, while the corporate income tax grew slightly slower at 5.4%. The only other revenue source to show meaningful gains is transfers which has grown 5.4% per year but only makes up 5-6% of revenues in most years.

While the income taxes and transfers annual rate of increase has averaged over 5%, the growth rates of other sources have been more modest. Federal sources have averaged growth of 2.8% per year. The sales taxes and other state taxes category have added less than 2% per year over the last 20 years. Public utility taxes have actually been declining -1.3% per year due to a fall-off in the telecommunications excise tax.

Average growth rates for the individual revenue sources over different time frames can be seen in Table 1.

TABLE 1. GENERAL FUNDS BASE REVENUE GROWTH RATES
FY 2001 - FY 2020*

Revenue Sources	1-Year Growth	5-Year Average	10-Year Average	15-Year Average	20-Year Average
State Taxes					
Personal Income Tax (Net)	-4.0%	5.2%	9.6%	7.0%	5.5%
Sales Taxes (Net)	-1.8%	0.6%	2.8%	1.6%	1.7%
Other State Taxes	-8.4%	0.4%	2.1%	0.2%	1.4%
Transfers (includes Lottery and Gaming)	19.4%	0.9%	6.3%	3.4%	5.4%
Corporate Income Tax (Net)	-12.9%	-0.4%	8.1%	6.9%	5.4%
Public Utility Taxes	-3.7%	-3.7%	-2.5%	-1.5%	-1.3%
Total State Sources	**-3.1%**	**1.9%**	**5.6%**	**3.7%**	**3.3%**
Federal Sources	**-1.4%**	**10.3%**	**0.3%**	**2.1%**	**2.8%**
Total, Base Revenues	**-2.9%**	**2.2%**	**4.1%**	**3.0%**	**2.9%**

*Excludes short-term borrowing, interfund borrowing, and other cash flow transfers
Illinois State Comptroller, CGFA

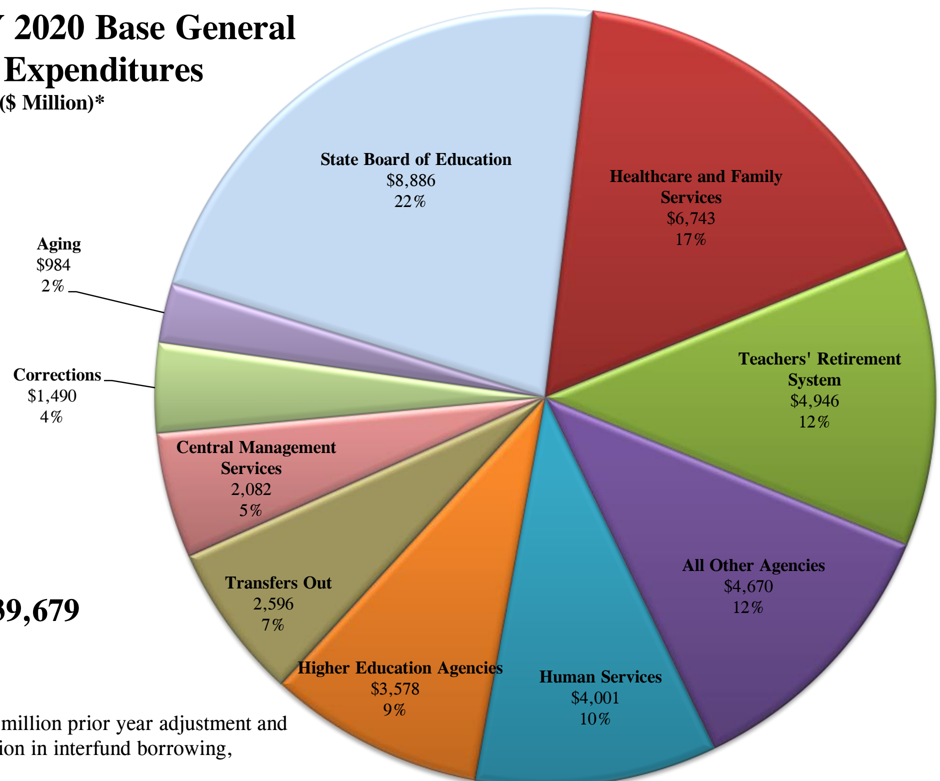
Expenditures

According to the Office of Comptroller's *Traditional Budgetary Financial Report*, base general funds expenditures were $39.679 billion in FY 2020. This was an increase of $172 million, or 0.4%, over FY 2019's expenditures of $39.507 billion. The largest source of expenditures for the sixth year in a row was the State Board of Education which had total expenditures of $8.9 billion. This was an increase of $510 million, or 6.1%, from FY 2019. Most other agencies saw significant growth also. Human Services, higher education agencies, the Department on Aging, and Children and Family Services all saw growth of over 7% in FY 2020.

While these agencies were up, their growth was almost completely offset by declines in Healthcare and Family Services, Corrections, and transfers. The second highest amount of expenditures were found in Healthcare and Family Services at $6.7 billion. This was down $890 million, or over 11%, from FY 2019. The Department of Corrections was down slightly at -1.9%. Transfers dropped dramatically in FY 2020. Transfers out went from $3.9 billion in FY 2019 to $2.6 billion in FY 2020. This was a decrease of $1.3 billion, which was a falloff of almost -34%.

For a more detailed look at expenditures over the last decade, please see Appendix B in the back of this report.

Chart 2. FY 2020 Base General Funds Expenditures
($ Million)*



Total = $39,679

*Chart excludes a -$17 million prior year adjustment and repayment of $280 million in interfund borrowing,

Source: Illinois State Comptroller

Table 2 illustrates the growth of base general funds expenditures over the last 20 years. After two fiscal years (FY 2015 and FY 2016) with declines in total expenditures associated with the budget stalemate, the State increased spending significantly the following two fiscal years as the backlog of bills was reduced. The five-year average growth in base general funds expenditures currently stands at 2.7%, while the 10-year rate has grown at 3.2%. Both the 15-year average and the 20-year growth rate is a bit lower at 3.0%.

Looking at the individual agencies, the Teachers' Retirement System has a very large annual growth rate but this is due to an outlier fiscal year. In FY 2012, the State returned to funding the Teachers' Retirement System by using General Funds after two years of using mostly revenue from pension notes. This led to an increase of 874% in FY 2012. Trying to account for the years affected by the use of pension notes, expenditures have grown more in the range of 9% to 12% per year, which is still high, but not as high as when including Fiscal Years 2010-2012.

Long-term growth rates at the State Board of Education has been just over 3%. Healthcare and Family Services has grown around 3% per year in the long term but have basically been flat over the last ten years. Human Services had growth of 7% last year but generally has shown little growth (0.9% per year) over the last two decades. While small, the Department on Aging has grown at 6.5% per year over the last ten years and is likely to continue to grow in the near term as the Illinois population continues to age.

For a more detailed look at expenditures over the last decade, please see Appendix B in the back of this report.

TABLE 2. GENERAL FUNDS BASE EXPENDITURES GROWTH RATES
FY 2001 - FY 2020

WARRANTS ISSUED	1-Year Growth	5-Year Average	10-Year Average	15-Year Average	20-Year Average
BY AGENCY					
State Board of Education	6.1%	6.4%	2.2%	3.1%	3.2%
Healthcare and Family Services	-11.7%	1.5%	0.0%	3.4%	2.7%
Teachers' Retirement System*	7.7%	7.3%	87.6%	60.5%	47.8%
Human Services	7.0%	3.7%	0.2%	0.6%	0.9%
Higher Education Agencies	10.9%	6.8%	7.8%	5.3%	3.8%
Corrections	-1.9%	8.6%	5.6%	3.6%	3.1%
Aging	7.1%	5.2%	6.5%	n/a	n/a
Children and Family Services	7.6%	4.8%	0.1%	1.0%	-0.2%
All Other Agencies	5.6%	9.3%	14.8%	8.6%	6.2%
Prior Year Adjustments	-34.6%	145.1%	108.3%	66.8%	54.6%
Total Warrants Issued (14 months)	**2.8%**	**4.5%**	**4.0%**	**3.8%**	**3.2%**
Transfers					
Transfers Out	-33.5%	-10.4%	-7.5%	-2.5%	5.2%
Total, Base Expenditures	**0.4%**	**2.7%**	**3.2%**	**3.0%**	**3.0%**

* Teachers' Retirement System expenditure growth rates are extremely high due to FY 2012 growth of over 874%. This large increase was due to the return of using General Funds revenue to fund the Teachers' Retirement System after mostly using pension notes in FY 2010 and FY 2011.

Illinois State Comptroller, CGFA

II. Threats and Opportunities

The Threats and Opportunities section of this report highlights those issues that pose a threat or create a negative outlook, or on the contrary, provide or offer a positive opportunity, to Illinois' economic or financial condition. As Illinois' financial troubles have been a continuing matter of concern and uncertainty in recent years, several topics in this section are recurring issues from previous year's reports, but for which we have provided updated information.

Threats

- **COVID-19**. As the Commission was preparing this report last year, the COVID-19 pandemic was just beginning in the U.S. Since then, the economy has seen the fastest decline on record, followed by a significant but not total rebound. The economy declined over 31% on an annualized basis during the second quarter of 2020 due to restrictions put on the economy to stop the spread of the virus. This was the worst quarter for real GDP since tracking began in 1947. Third quarter growth of 33.4% reflected a rebound in GDP due to the reopening of the economy and the significantly smaller base established in the 2nd quarter. The last quarter of 2020 indicated continued growth of 4.1% but the economy remains below its pre-pandemic level in some key measures, especially jobs.

  In recent months, the number of COVID-19 cases has declined significantly. With the introduction and distribution of various vaccines, the prospects for an improved economy in 2021 look positive. As more people become vaccinated for the virus, it is expected that the economy will continue to re-open and return to operating similar to prior to the pandemic. However, COVID-19 remains a threat to the State based on the potential for additional waves of the virus due to slow distribution or inadequate uptake of the vaccines. The possibility of current vaccines not being effective against new strains of the virus could also be a potential threat to the State.

- **Outstanding Bill Backlog**. The accumulation of a bill backlog is a continuing threat to the State of Illinois due to the high cost of either having to borrow from the financial community at higher rates or through incurring late-payment interest penalties. The backlog of bills had grown to a high of approximately $16.7 billion during the fall of 2017. As of March 17, 2021, the Comptroller reported a General Funds backlog of $5.2 billion which is down from $7.6 billion from a similar time last year. This amount does not include $4.2 billion in short-term borrowing and emergency borrowing mostly associated with COVID-19 that is required to be repaid in the near-term.

- **Interest Penalty Payments**. Illinois is mandated to pay interest for late payments to the State's vendors and providers. There are two types of interest paid, depending on the associated bill type. Timely Pay Interest (215 ILCS 5/368a) accrues at 9% annually for self-insured providers of the State Employees Group Insurance Program. Prompt Payment Interest (30 ILCS 540) accrues at 12% to other State vendors for goods and services purchased by any state official or agency authorized to expend from appropriated state funds. According to the Office of the Comptroller, in calendar years 2017 and 2018, the Office of the Comptroller released more than $143 million and more than $711 million, respectively, in late payment interest penalties. In 2019, the amount of late payment interest penalties paid by the Comptroller shrank to $236 million. These payments then grew to $302 million in 2020.

As of January 31, 2021, the aggregate of outstanding accrued and pending late payment interest penalties at agencies and the Office of the Comptroller totaled approximately $187 million for the reporting period which was down from $324 million in 2020. These payments are a threat to the State because any money needed to pay late payment penalties is money that cannot be used for other purposes.

- **General Obligation Bond Ratings**. Illinois has had one of the lowest credit ratings among the States for years. Illinois' GO Bond ratings have been downgraded fifteen times since 2010. The major consequence of the rating downgrades is that debt ratings are one of the factors that are strongly considered when determining the interest rate the State must pay to issue debt (sell bonds). Consequently, declines in the State's rating lead to a corresponding increase in debt service costs for Illinois.

- **Unfunded Pension Liabilities**. As with previous years, the unfunded pension liabilities continue to pose a threat to the current fiscal outlook. As of June 30, 2020, the unfunded liabilities of the State retirement systems totaled over $141 billion, led by the Teachers' Retirement System (TRS), whose unfunded liability was about $81 billion. The combined funded ratio for the retirement systems for FY 2020 was 40.4%.

  The 2020 Report of the State Actuary, issued in December of 2020, noted that "generally accepted actuarial funding methods" target a 100% funding level, not a 90% funding level, which is the statutory funding goal. State contributions made under the current statutory funding method cause "an expected increase in the unfunded actuarial liabilities" even if all actuarial assumptions are satisfied. While the State Actuary acknowledges that "making adequate contributions in the future to fully fund the systems will be challenging, but [it] continues to recommend that the funding method be changed to fully fund plan benefits."[1]

- **Weak Demographics and Fiscal Instability.** Moody's Analytics prepared the State of Illinois Forecast Report for the Commission in February 2021. The report highlighted

[1] State of Illinois Office of the Auditor General. *State Actuary's Report - The Actuarial Assumptions and Valuations of the State-Funded Retirement Systems.* 2020. http://www.auditor.illinois.gov/Audit-Reports/Performance-Special-Multi/State-Actuary-Reports/2020-State-Actuary-Rpt-Full.pdf

recent performance among various sectors of Illinois' economy, as well as provided a near-term and long-term outlook, including risks that affect the Illinois forecast. Moody's identified weak demographics and fiscal instability as constraints on future growth. The report stated:

> "Demographic troubles will place a speed limit on both the public and private sectors, and fiscal problems could jeopardize Illinois' ability to gracefully emerge from the recession. After years of population declines, Illinois lost residents at the nation's second fastest clip in 2020. Weak public finances mean Illinois will have to make extraordinary fiscal adjustments that leave it playing catch-up in the next business cycle. Population loss and troubled state finances will limit Illinois' long-term potential." [2]

Opportunities

This section highlights some ideas for changes that have been introduced or discussed in recent years. The Commission is not advocating for or against the implementation of these ideas.

- **Align Expenditures with Revenues.** A fundamental problem causing the financial instability within the State of Illinois is a long-term trend of having expenditures being higher than revenues. This dynamic has led to most of the threats listed in the previous section. The misalignment of revenues to expenditures can be directly linked to the outstanding bill backlog, the interest penalty payments, the State's bond ratings, and the unfunded pension liabilities. An opportunity exists to improve the State's financial situation by better aligning the revenues and expenditures of the State. This can be done by raising revenues, cutting spending, or some combination of both. Since the passage of the income tax increase in 2017, the gap between revenues and expenditures has partially closed but work still remains to be done to have a budgetary system that is more stable in the long-term.

- **Reducing Rates for Timely and Prompt Payment Interest.** As discussed earlier in this report, the state is obligated to pay interest on past due bills. This interest is either 9% or 12% annually, depending on the associated bill type. If these interest rates were reduced, the amount of interest penalties the state pays would decrease proportionately. As mentioned previously, as of January 31, 2021, $187 million in estimated late-payment interest payments were due based on vouchers at the Office of the Comptroller and those still held by the agencies.

  For every $1 billion in late bills, Illinois accrues between $90 million and $120 million per year depending upon the type of bill. If Illinois were to reduce the interest rate

[2] Moody's Analytics/ Economic & Consumer Credit Analytics. *State of Illinois Economic Forecast.* 2021 https://cgfa.ilga.gov/Upload/2021%20February%20Moody's%20Economic%20Forecast.pdf

it paid for late payments, it could save the State millions of dollars per year. For example, if the late penalty rates were lowered to 7.5%, the total amount would equal $75 million per $1 billion in late bills. This would equal a savings of $15 million to $45 million per year per $1 billion in late penalty payments.

- **Maximize Illinois' Economic Advantages.** The previously mentioned report by Moody's Analytics also noted numerous economic assets that the State of Illinois possesses. These assets include skilled workers, world-class universities, more money for investment, and transportation hubs. In fact, the report stated that

  > "Illinois has what it needs to remain a top business center, as long as it can solve the fiscal problems that are eroding its edge in the competition for talent, jobs and capital. Specifically, Illinois has a huge talent pool of highly skilled workers, world-class universities, more money for investment, and better transportation with an airport with direct connections around the globe."[3]

  Despite its many challenges, Illinois has the foundation for strong economic growth if the State were able to better maximize these economic advantages.

- **Expand Sales Tax Base.** In recent decades, the service sector has become a larger portion of the national economy, as well as the Illinois economy. Based on data from the Bureau of Economic Analysis, private services-providing industries accounted for just over 72% of Illinois' contribution to the Gross Domestic Product (GDP) in recent years.

  Currently, Illinois taxes 17 different kinds of services. This affords the State an opportunity to modernize, broaden, and diversify its tax base. The Illinois sales tax was originally developed in the 1930s when the economy was much more reliant on goods production. By taxing services, the tax system would modernize to more accurately reflect the economy of 2021.

  Taxing more services could be used to bring in more revenue to the State. It could also be used to offset a portion of the sales tax on goods and allow for the overall tax rate to be lowered. For more information on this topic, please see the Commission's 2017 service tax report update at:
  http://cgfa.ilga.gov/Upload/ServiceTaxes2017update.pdf.[4]

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[3] Ibid

[4] Commission on Government Forecasting and Accountability. *Service Taxes 2017 Update.* 2017. http://cgfa.ilga.gov/Upload/ServiceTaxes2017update.pdf

- **<u>Take Advantage of Federal COVID-19 Relief.</u>** Recently, the federal government passed the American Rescue Plan (ARP) Act of 2021 which provides $1.9 trillion to help the country recover from the COVID-19 pandemic. This is the sixth Federal COVID-19 relief law. Similar to past relief laws, the ARP provides expanded unemployment benefits, support for businesses, direct payments to taxpayers, and funds to state and local governments to pay for pandemic-related costs. The most significant new item in the ARP is that funds for states and local governments can be used to pay for operations——essentially to replace revenues that were reduced due to COVID-19. The State of Illinois is expected to receive approximately $7.5 billion. The $7.5 billion in federal money will likely be split up between two state fiscal years. The first payment will likely be in FY 2021, while the second would likely be in FY 2022. This additional one-time money represents an opportunity for Illinois to pay back the MLF borrowing, pay down portions of the backlog of bills, generate additional revenue through federal match, or fill any potential budget holes caused by the pandemic.

III. Three-Year Budget Scenarios

The following section highlights the Commission's use of scenario analysis to display various budgetary results based on different spending assumptions. The section begins with a discussion of the Commission's three-year forecast for General Funds revenue. This is followed by an explanation of the Commission's methodology related to spending scenarios that the forecasted revenues are paired with. The section concludes with a presentation of the results from the scenario analysis.

Revenue Forecast

On the following page is the Commission's three-year estimate for General Funds revenues. The following forecasts are based on the Commission's March 2021 estimates presented on March 9, 2021. The Commission forecasts that FY 2021 general funds base revenue will be $41.593 billion, a 9.3% increase over FY 2020. In addition to the base revenue, an additional $2 billion in revenue has been receipted from the Municipal Liquidity Facility (MLF). Total General Revenue Funds is estimated to be $43.591 billion. The Commission's revenue outlook reflects current law with a view of accelerating economic growth as the country gets beyond the COVID-19 pandemic. [Due to its recent passage, the base forecast does not include any potential revenue effects of the recently passed American Rescue Plan Act of 2021 which was passed after the Commission's estimates were made.]

As shown in the table, the Commission's FY 2022 base general funds forecast, per current law, is $40.396 billion. The projection represents a decline in base revenues of $1.197 billion, or a more pronounced drop of $3.195 billion if FY 2021's nearly $2 billion MLF borrowing is included in the comparison. The expected decline can be primarily attributed to timing aspects related to the delayed spring 2020 final payments of the income taxes. As mentioned previously, during the spring of 2020, the due date for both the federal and state income taxes was moved from April 15th to July 15th due to the COVID-19 pandemic. By changing the dates, $1.3 billion of final income tax payments shifted from FY 2020 to FY 2021. In essence, FY 2021 will have two periods of final payments. In FY 2022, the State will return to a normal receipting pattern with one period of final payments which leads to the drop in income tax revenue compared to FY 2021. In addition, higher than normal federal sources in FY 2021 are not expected to repeat, thereby resulting in a decrease of approximately $413 million in FY 2022.

Revenues are expected to grow an additional $617 million in FY 2023 to $41.013 billion. This would be an increase of 1.5%. This growth would be powered by an increase of approximately $602 million in net personal income tax. Corporate income taxes will contribute an additional $76 million, while sales tax is expected to be up $129 million. Federal Sources are expected to be down $271 million as the enhanced Medicaid matching rates will have expired.

Base revenues are forecast to rise to $42.001 billion in FY 2024 which is an increase of $988 million, or 2.4%. Most of this gain would again be attributed to growth of $622 million in net personal income tax. Sales taxes will add $182 million in FY 2024. Federal sources will rebound from their falloff in FY 2023 by rising by $100 million. Corporate income tax will improve by $80 million in revenue compared to the previous fiscal year.

TABLE 3. CGFA ESTIMATES FY 2021-FY 2024 (BASE REVENUES)
(millions)

Revenue Sources	FY 2020 Actual	CGFA FY 2021 Estimate Mar-21	CGFA FY 2022 Estimate Mar-21	CGFA FY 2023 Estimate Mar-21	CGFA FY 2024 Estimate Mar-21
State Taxes					
Personal Income Tax	$21,657	$24,042	$23,584	$24,291	$25,020
Corporate Income Tax	$2,596	$3,457	$3,240	$3,337	$3,437
Sales Taxes	$8,691	$9,318	$9,486	$9,622	$9,811
Public Utility (regular)	$831	$767	$751	$742	$732
Cigarette Tax	$267	$280	$272	$263	$255
Liquor Gallonage Taxes	$177	$178	$179	$181	$182
Vehicle Use Tax	$26	$33	$30	$30	$30
Estate Tax (gross)	$283	$385	$325	$325	$325
Insurance Taxes & Fees	$361	$469	$416	$427	$437
Corporate Franchise Tax & Fees	$210	$255	$185	$110	$72
Interest on State Funds & Investments	$137	$70	$70	$80	$90
Cook County Intergovernmental Transfer	$244	$244	$244	$244	$244
Other Sources	$725	$541	$579	$609	$616
Subtotal	**$36,205**	**$40,039**	**$39,361**	**$40,261**	**$41,251**
Transfers					
Lottery	$630	$745	$755	$765	$775
Riverboat transfers and receipts	$205	$10	$108	$200	$200
Other	$1,606	$1,022	$822	$841	$863
Total State Sources	**$38,646**	**$41,816**	**$41,046**	**$42,067**	**$43,089**
Federal Sources	**$3,551**	**$4,384**	**$3,971**	**$3,700**	**$3,800**
Total Federal & State Sources	**$42,197**	**$46,200**	**$45,017**	**$45,767**	**$46,889**
Nongeneral Funds Distribution:					
Refund Fund*					
Personal Income Tax	($2,058)	($2,164)	($2,181)	($2,247)	($2,314)
Corporate Income Tax	($370)	($484)	($486)	($501)	($516)
Local Government Distributive Fund					
Personal Income Tax	($1,128)	($1,326)	($1,297)	($1,336)	($1,376)
Corporate Income Tax	($145)	($204)	($189)	($195)	($200)
Sales Tax Distribution to the PTF and DPTF	($436)	($429)	($468)	($475)	($482)
Total, Base Revenues	**$38,060**	**$41,593**	**$40,396**	**$41,013**	**$42,001**
Change from Prior Year	($1,135)	$3,533	($1,197)	$617	$988
Percent Change	-2.9%	9.3%	-2.9%	1.5%	2.4%
Treasurer's Investment Borrowing	$400	$0	$0	$0	$0
Interfund Borrowing	$462	$0	$0	$0	$0
MLF Borrowing	$1,198	$1,998	$0	$0	$0
Total General Funds Revenue	**$40,120**	**$43,591**	**$40,396**	**$41,013**	**$42,001**
Change from Prior Year	**($75)**	**$3,471**	**($3,195)**	**$617**	**$988**
Percent Change	**-0.2%**	**8.7%**	**-7.3%**	**1.5%**	**2.4%**

The FY 2021 estimates were based on refund percentages of 9.00% for PIT and 14.00% for CIT.
The FY 2022-24 estimates were based on refund percentages of 9.25% for PIT and 15.00% for CIT.
Table excludes $400 million in Treasurer's Investment borrowring from Nov. 2020 as it is expected to be repaid by the end of FY 2021.
Source: Illinois State Comptroller, CGFA

Budget Scenario Analysis

The Commission utilized these revenue estimates to present budget scenarios using various spending levels as spending will change based upon priorities that will be determined during budget negotiations. Eight budget scenarios were analyzed using the Commission's revenue estimates with different spending bases and growth rates. These scenarios are presented in two sets of four scenarios outlined in Tables 4 and 5 on pages 15 and 17.

Table 4 shows the Commission's usual methodology which uses the Commission's revenue estimates with spending based on the Governor's Budget Book for the current fiscal year (FY 2021 = $43.402 billion). Various spending growth rates based on historical data are then applied to the spending base over the following three fiscal years to calculate the effect on the backlog of bills in individual years and in total.

This year, the Commission decided to present the results based on using the Budget Book's spending estimate for FY 2022 also. This was done to show what the results would be assuming a decrease in spending in FY 2022 due to a reduction in COVID-19 related expenditures. The spending base was estimated to be $41.588 billion in FY 2022 as proposed by the Governor for the second set of scenarios in Table 5. Therefore, the historical spending growth rates were only applied to the last two fiscal years of the forecast in this table.

The first growth rate in each set of scenarios reflects annual declines in spending that would get the backlog of bills to equal $0 at the end of the three years. The second growth rate employed was 0.0% growth or flat spending. This was done to demonstrate what would happen if spending was held constant over the forecast period. The last two scenarios used the five-year and ten-year averages for expenditure growth of 2.7%, and 3.2%. Historically, the Commission would also apply the fifteen-year and twenty-year averages. However, since both of those averages were 3.0%, which is between the five-year and ten-year averages, they were excluded this year.

In each set of scenarios, a backlog of bills totaling $5.368 billion was assumed at the end of FY 2020 as indicated by the Office of the Comptroller in their *Comptroller's Quarterly* from the fourth quarter of FY 2020. No debt restructuring was assumed in any of these scenarios.

Scenario Analysis Results

Results of the various budget scenarios can be found in the tables on page 15 and 17. The tables contain revenues, spending, operating surplus/deficit, and cumulative backlog of bills for each scenario. Scenarios 1-4 use the Budget Book's FY 2021 spending estimate as the jumping off point, while scenarios 5-8 use the Budget Book's spending estimates for both FY 2021 and FY 2022.

Scenario 1. Backlog of Bills to $0

Revenue: CGFA
Spending Base: Governor's Office of Management and Budget (GOMB) FY 2021
Spending Growth: -4.7%

The first scenario analyzed (annual expenditure declines of -4.7% per year) shows the spending decreases that would be necessary to get the backlog of bills to $0 at the end of FY 2024. In this scenario, revenues reach just over $42 billion and expenditures fall to $37.5 billion. This scenario reflects surpluses in FY 2023 and FY 2024. The surplus would grow to almost $4.5 billion in FY 2024.

This scenario is primarily for presentation purposes only as there will always be some outstanding bills in the "pipeline", and therefore, the backlog of bills could never actually reach $0. This scenario shows what kind of spending reductions would be necessary to get the backlog of bills down to a more manageable level within three years only using spending cuts. In 2017's Three-Year Budget Forecast, this scenario needed annual declines of -14% to pay down the backlog of bills within three years compared to -4.7% this year.

Scenario 2. Flat Spending

Revenue: CGFA
Spending Base: GOMB FY 2021
Spending Growth: 0%

Scenario 2 shows what would happen if expenditures were frozen at expected FY 2021 levels. This scenario keeps spending at $43.4 billion for all three years. Under this scenario, deficits would occur in every year of the forecast. The deficit would start at just over $3.0 billion in FY 2022 and fall to $1.4 billion by FY 2024. Under this scenario, the backlog of bills would grow to almost $12.0 billion

Scenario 3. Five-Year Average Spending Growth

Revenue: CGFA
Spending Base: GOMB FY 2021
Spending Growth: 2.7%

Scenario 3 assumes spending increases similar to the five-year average of 2.7%. This scenario reflects deficits in all three years also. Expenditures grow to just over $47.0 billion. In FY 2024, the annual deficit increases to over $5.0 billion. Under this scenario, the backlog of bills rises to over $19.1 billion.

Scenario 4. Ten-Year Average Spending Growth

Revenue: CGFA
Spending Base: GOMB FY 2021
Spending Growth: 3.2%

This scenario uses the ten-year average of 3.2% annual growth in spending. This scenario has the highest expenditure growth rate analyzed and leads to the worst results for the State. Spending grows approximately $1.4 billion per year to $44.7 billion in FY 2024. Similar to the previous scenarios, deficits are predicted in each of the three years forecasted. In FY 2024, the annual deficit grows to $5.7 billion. The backlog of bills grows to almost $20.5 billion under this scenario which was the worst of all the scenarios analyzed.

TABLE 4. THREE-YEAR BUDGET SCENARIOS
FY 2021 SPENDING BASE
($ million)

Scenario 1: Backlog of Bills to $0 (4.7% annual decline in spending)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$41,342	($946)	($6,125)
FY 2023	$41,013	$39,379	$1,634	($4,491)
FY 2024	$42,001	$37,510	$4,491	$0

Scenario 2: Flat Spending (0% growth)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$43,402	($3,006)	($8,185)
FY 2023	$41,013	$43,402	($2,389)	($10,574)
FY 2024	$42,001	$43,402	($1,401)	($11,975)

Scenario 3: 5-Year Average Growth in Spending (2.7%)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$44,574	($4,178)	($9,357)
FY 2023	$41,013	$45,777	($4,764)	($14,121)
FY 2024	$42,001	$47,013	($5,012)	($19,134)

Scenario 4: 10-Year Average Growth in Spending (3.2%)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$44,791	($4,395)	($9,574)
FY 2023	$41,013	$46,224	($5,211)	($14,785)
FY 2024	$42,001	$47,703	($5,702)	($20,487)

All scenarios use CGFA revenue estimates, the Governor's FY 2022 State Budget Proposal for the FY 2021 spending, and an estimated backlog of bills of $5.368 billion at the end of FY 2020.

Governor's Office of Management and Budget, Illinois State Comptroller, CGFA

Scenario 5. Backlog of Bills to $0

Revenue: CGFA
Spending Base: GOMB FY 2022
Spending Growth: -5.3%

This scenario is the same as the first scenario except it uses the Budget Book's spending estimates for both FY 2021 and FY 2022. This leads to a deficit of $1.2 billion in FY 2022 which will be the same for all of Scenarios 5-8. A growth rate of -5.3% was applied to FY 2023 and FY 2024 spending to achieve a backlog of bills of $0 at the end of the fiscal year. Under this scenario, the State sees surpluses of $1.6 billion in FY 2023 and $4.7 billion in FY 2024. Similar to Scenario 1, despite the fact that there will always be some bills in the pipeline, this scenario shows the magnitude of spending cuts that would be needed to get the backlog of bills to $0.

Scenario 6. Flat Spending

Revenue: CGFA
Spending Base: GOMB FY 2022
Spending Growth: 0%

Scenario 6 shows what would happen if expenditures were frozen at the Governor's proposed FY 2022 levels. This scenario keeps spending at $41.6 billion for all three years. Unlike the previous scenario, a surplus would only occur in the last year of the forecast. FY 2023 would see a deficit of $575 million, while FY 2024 would have a surplus of $413 million. Under this scenario, the backlog of bills would grow to $6.5 billion.

Scenario 7. Five-Year Average Spending Growth

Revenue: CGFA
Spending Base: GOMB FY 2022
Spending Growth: 2.7%

The seventh scenario uses the five-year spending growth rate and applies it to the FY 2022 spending base. This scenario has deficits in all three years. The deficits grow from $1.2 billion in FY 2022 to $1.7 billion in FY 2023. In FY 2024 the deficit grows to $1.9 billion as expenditures rise to $43.9 billion. The backlog of bills climbs to over $9.9 billion under this scenario.

Scenario 8. Ten-Year Average Spending Growth

Revenue: CGFA
Spending Base: GOMB FY 2022
Spending Growth: 3.2%

The final scenario applies the ten-year growth rate to the FY 2022 spending base. Similar to Scenario 7, all three years result in deficits. Under this scenario, the deficit grows to $1.9 billion in FY 2023 and to $2.3 billion in FY 2024. The backlog of bills grows to just under $10.6 billion in this scenario.

TABLE 5. THREE-YEAR BUDGET SCENARIOS
FY 2022 SPENDING BASE
($ million)

Scenario 5: Backlog of Bills to $0 (5.3% annual decline in spending)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$41,588	($1,192)	($6,371)
FY 2023	$41,013	$39,371	$1,642	($4,729)
FY 2024	$42,001	$37,272	$4,729	($0)

Scenario 7: 5-Year Average Growth in Spending (2.7%)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$41,588	($1,192)	($6,371)
FY 2023	$41,013	$42,711	($1,698)	($8,069)
FY 2024	$42,001	$43,864	($1,863)	($9,932)

Scenario 6: Flat Spending (0% growth)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$41,588	($1,192)	($6,371)
FY 2023	$41,013	$41,588	($575)	($6,946)
FY 2024	$42,001	$41,588	$413	($6,533)

Scenario 8: 10-Year Average Growth in Spending (3.2%)

	Revenues	Spending	General Funds Surplus/Deficit	End of Fiscal Year Backlog of Bills
FY 2021	$43,591	$43,402	$189	($5,179)
FY 2022	$40,396	$41,588	($1,192)	($6,371)
FY 2023	$41,013	$42,919	($1,906)	($8,277)
FY 2024	$42,001	$44,292	($2,291)	($10,568)

All scenarios use CGFA revenue estimates, the Governor's FY 2022 State Budget Proposal for both the FY 2021 and FY 2022 spending, and an estimated backlog of bills of $5.368 billion at the end of FY 2020.

Governor's Office of Management and Budget, Illinois State Comptroller, CGFA

Conclusion

The COVID-19 pandemic has affected current budget levels but has not changed the overall picture in the State of Illinois. The State continues to struggle with balancing its revenues and expenditures. While Illinois has economic strengths, demographic trends and the fiscal instability of the State itself continue to challenge the State's economy. The 2017 income tax increase closed some of the structural gap in the budget but the State still has more work to do to truly be able to operate under a sustainable model moving forward. As demonstrated in this report, based on forecast models, the State needs to raise more revenue and/or reduce expenditures. The budget scenarios examined showed that keeping up historical spending patterns would lead to a backlog of bills between $10 billion and $20 billion depending upon the spending base assumed. The State's fiscal problems will continue until a system is implemented wherein revenue and expenditures are more aligned.

APPENDIX A. DETAILED GENERAL FUNDS REVENUE HISTORY FY 2011 - FY 2020
($ million)

Revenue Sources	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
State Taxes										
Personal Income Tax	$12,301	$17,000	$18,323	$18,388	$17,682	$15,299	$15,385	$20,784	$22,604	$21,657
Corporate Income Tax (regular)	$2,277	$2,983	$3,679	$3,640	$3,129	$2,334	$1,610	$2,607	$3,026	$2,596
Sales Taxes	$6,833	$7,226	$7,355	$7,676	$8,030	$8,063	$8,043	$8,256	$8,897	$8,691
Public Utility Taxes (regular)	$1,147	$995	$1,033	$1,013	$1,006	$926	$884	$896	$863	$831
Cigarette Tax	$355	$354	$353	$353	$353	$353	$353	$344	$361	$267
Liquor Gallonage Taxes	$157	$164	$165	$165	$167	$170	$171	$172	$172	$177
Vehicle Use Tax	$30	$29	$27	$29	$32	$30	$30	$28	$31	$26
Estate Tax (Gross)	$122	$235	$293	$276	$333	$306	$261	$358	$388	$283
Insurance Taxes and Fees	$317	$345	$334	$333	$353	$398	$391	$432	$396	$361
Corporate Franchise Tax & Fees	$207	$192	$205	$203	$211	$207	$207	$207	$247	$210
Interest on State Funds & Investments	$28	$21	$20	$20	$24	$24	$36	$79	$145	$137
Cook County Intergovernmental Transfer	$244	$244	$244	$244	$244	$244	$244	$244	$244	$244
Other Sources	$404	$399	$462	$585	$693	$534	$685	$641	$669	$725
Subtotal	**$24,422**	**$30,187**	**$32,493**	**$32,925**	**$32,257**	**$28,888**	**$28,300**	**$35,048**	**$38,043**	**$36,205**
Transfers										
Lottery	$632	$640	$656	$668	$679	$677	$720	$719	$731	$630
Gaming Fund Transfer [and related]	$324	$413	$360	$331	$302	$287	$280	$282	$279	$205
Other	$730	$885	$688	$1,113	$2,012	$627	$552	$1,186	$1,035	$1,606
Total State Sources	**$26,108**	**$32,125**	**$34,197**	**$35,037**	**$35,250**	**$30,479**	**$29,852**	**$37,235**	**$40,088**	**$38,646**
Federal Sources	**$5,386**	**$3,682**	**$4,154**	**$3,903**	**$3,330**	**$2,665**	**$2,483**	**$5,238**	**$3,600**	**$3,551**
Total Federal & State Sources	**$31,494**	**$35,807**	**$38,351**	**$38,940**	**$38,580**	**$33,144**	**$32,335**	**$42,473**	**$43,688**	**$42,197**
Nongeneral Funds Distribution:										
Refund Fund										
Personal Income Tax	-$1,076	-$1,488	-$1,785	-$1,746	-$1,769	-$1,493	-$1,724	-$2,037	-$2,193	-$2,058
Corporate Income Tax	-$426	-$522	-$502	-$476	-$439	-$362	-$278	-$457	-$470	-$370
Fund for Advancement of Education	$0	$0	$0	$0	-$242	-$458	-$464	$0	$0	$0
Commitment to Human Services Fund	$0	$0	$0	$0	-$242	-$458	-$464	$0	$0	$0
LGDF -- Direct from PIT	$0	$0	$0	$0	$0	$0	$0	-$1,022	-$1,175	-$1,128
LGDF -- Direct from CIT	$0	$0	$0	$0	$0	$0	$0	-$133	-$167	-$145
Downstate Pub/Trans -- Direct from Sales Tax	$0	$0	$0	$0	$0	$0	$0	-$446	-$488	-$436
Total, Base Revenues	**$29,992**	**$33,797**	**$36,064**	**$36,718**	**$35,888**	**$30,373**	**$29,405**	**$38,378**	**$39,195**	**$38,060**
Change from Prior Year	$2,902	$3,805	$2,267	$654	($830)	($5,515)	($968)	$8,973	$817	($1,135)
Percent Change	10.7%	12.7%	6.7%	1.8%	-2.3%	-15.4%	-3.2%	30.5%	2.1%	-2.9%
Short-Term Borrowing/MLF	$1,300	$0	$0	$0	$0	$0	$0	$0	$0	$1,198
Treasurer's Investments	$0	$0	$0	$0	$0	$0	$0	$0	$750	$400
Interfund Borrowing	$496	$0	$0	$0	$454	$0	$0	$533	$250	$462
Income Tax Bond Fund Transfer	$0	$0	$0	$0	$0	$0	$0	$2,500	$0	$0
Transfer to Commitment to Human Services Fund	$0	$0	$0	$0	$0	$0	$0	$40	$0	$0
Tobacco Liquidation Proceeds	$1,250	$0	$0	$0	$0	$0	$0	$0	$0	$0
Budget Stabilization Fund Transfer	$535	$275	$275	$275	$275	$125	$0	$0	$0	$0
Pension Contribution Fund Transfer	$224	$0	$0	$0	$0	$0	$0	$0	$0	$0
FY'13-14 Backlog Payment Fund Transfer	$0	$0	$264	$50	$0	$0	$0	$0	$0	$0
Total General Funds Revenue	**$33,797**	**$34,072**	**$36,603**	**$37,043**	**$36,617**	**$30,498**	**$29,405**	**$41,451**	**$40,195**	**$40,120**
Change from Prior Year	$3,468	$275	$2,531	$440	($426)	($6,119)	($1,093)	$12,046	($1,256)	($75)
Percent Change	11.4%	0.8%	7.4%	1.2%	-1.2%	-16.7%	-3.6%	41.0%	-3.0%	-0.2%

Source: ILLINOIS STATE COMPTROLLER, CGFA

APPENDIX B. GENERAL FUNDS EXPENDITURES HISTORY BY AGENCY FY 2011 - FY 2020

($ million)

WARRANTS ISSUED	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
BY AGENCY										
State Board of Education	$6,912	$6,739	$6,539	$6,681	$6,545	$6,507	$7,211	$8,201	$8,376	$8,886
Healthcare and Family Services	$7,309	$8,158	$6,726	$7,292	$6,525	$6,090	$5,972	$7,601	$7,633	$6,743
Teachers' Retirement System	$256	$2,494	$2,790	$3,529	$3,479	$3,851	$4,096	$4,210	$4,592	$4,946
Human Services	$3,894	$3,415	$3,448	$3,217	$3,363	$3,153	$3,283	$3,640	$3,740	$4,001
Higher Education Agencies	$2,146	$2,844	$3,234	$3,303	$3,291	$2,039	$3,359	$3,141	$3,226	$3,578
Corrections	$1,205	$1,210	$1,172	$1,276	$1,310	$888	$1,076	$1,890	$1,519	$1,490
Aging	$646	$731	$1,060	$935	$880	$646	$590	$893	$919	$984
Children and Family Services	$840	$806	$721	$684	$672	$619	$684	$746	$780	$839
All Other Agencies	$2,261	$2,900	$4,624	$4,622	$4,709	$2,969	$3,153	$5,087	$5,602	$5,913
Prior Year Adjustments	-$22	-$88	-$21	-$60	-$11	-$12	-$3	-$28	-$26	-$17
Total Warrants Issued	**$25,447**	**$29,209**	**$30,293**	**$31,479**	**$30,763**	**$26,750**	**$29,421**	**$35,381**	**$36,361**	**$37,363**
Transfers										
Transfers Out	$6,937	$5,164	$5,350	$5,497	$4,858	$4,576	$4,636	$3,610	$3,906	$2,596
Total Expenditures	**$32,384**	**$34,373**	**$35,643**	**$36,976**	**$35,621**	**$31,326**	**$34,057**	**$38,991**	**$40,267**	**$39,959**
Change from Prior Year	($367)	$1,989	$1,270	$1,333	($1,355)	($4,295)	$2,731	$4,934	$1,276	($308)
Percent Change	-1.1%	6.1%	3.7%	3.7%	-3.7%	-12.1%	8.7%	14.5%	3.3%	-0.8%
Repayment of Short-Term Borrowing	**$1,322**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Cash Flow Transfers	**$260**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Repayment of Interfund Borrowing	**$9**	**$355**	**$133**	**$0**	**$0**	**$0**	**$15**	**$128**	**$10**	**$280**
Budget Stabilization Fund Transfers	**$276**	**$550**	**$275**	**$275**	**$275**	**$125**	**$0**	**$0**	**$0**	**$0**
Treasurer's Investments	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$700**	**$0**
Treasurer's Investments - Contingency Fund Exchange	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$50**	**$0**
Total, Base Expenditures	**$30,517**	**$33,468**	**$35,235**	**$36,701**	**$35,346**	**$31,201**	**$34,042**	**$38,863**	**$39,507**	**$39,679**
Change from Prior Year	$912	$2,951	$1,767	$1,466	($1,355)	($4,145)	$2,841	$4,821	$644	$172
Percent Change	3.1%	9.7%	5.3%	4.2%	-3.7%	-11.7%	9.1%	14.2%	1.7%	0.4%

Source: ILLINOIS STATE COMPTROLLER, CGFA

COMMISSION OVERVIEW

The Commission on Government Forecasting & Accountability is a bipartisan legislative support service agency responsible for advising the Illinois General Assembly on economic and fiscal policy issues and for providing objective policy research for legislators and legislative staff. The Commission's board is comprised of twelve legislators—split evenly between the House and Senate and between Democrats and Republicans. Effective December 10, 2018, pursuant to P.A. 100-1148 the former Legislative Research Unit was merged into the Commission.

The Commission has three internal units—Revenue, Pensions, and Research, each of which has a staff of analysts and researchers who analyze policy proposals, legislation, state revenues & expenditures, and benefit programs, and who provide research services to members and staff of the General Assembly. The Commission's staff fulfills the statutory obligations set forth in the Commission on Government Forecasting and Accountability Act (25 ILCS 155/), the State Debt Impact Note Act (25 ILCS 65/), the Illinois Pension Code (40 ILCS 5/), the Pension Impact Note Act (25 ILCS 55/), the State Facilities Closure Act (30 ILCS 608/), the State Employees Group Insurance Act of 1971 (5 ILCS 375/), the Public Safety Employee Benefits Act (820 ILCS 320/), the Legislative Commission Reorganization Act of 1984 (25 ILCS 130/), and the Reports to the Commission on Government Forecasting and Accountability Act (25 ILCS 110/).

- The **Revenue Unit** issues an annual revenue estimate, reports monthly on the state's financial and economic condition, and prepares bill analyses and debt impact notes on proposed legislation having a financial impact on the State. The Unit publishes a number of statutorily mandated reports, as well as on-demand reports, including the Monthly Briefing newsletter and annually, the Budget Summary, Capital Plan Analysis, Illinois Economic Forecast Report, Wagering in Illinois Update, and Liabilities of the State Employees' Group Insurance Program, among others. The Unit's staff also fulfills the agency's obligations set forth in the State Facilities Closure Act.
- The **Pension Unit** prepares pension impact notes on proposed pension legislation and publishes several statutorily mandated reports including the Financial Condition of the Illinois State Retirement Systems, the Financial Condition of Illinois Public Pension Systems and the Fiscal Analysis of the Downstate Police & Fire Pension Funds in Illinois. The Unit's staff also fulfills the statutory responsibilities set forth in the Public Safety Employee Benefits Act.
- The **Research Unit** primarily performs research and provides information as may be requested by members of the General Assembly or legislative staffs. Additionally, the Unit maintains a research library and, per statute, collects information concerning state government and the general welfare of the state, examines the effects of constitutional provisions and previously enacted statutes, and considers public policy issues and questions of state-wide interest. Additionally, the Unit publishes First Reading, a quarterly newsletter which includes abstracts of annual reports or special studies from other state agencies, the Illinois Tax Handbook for Legislators, Federal Funds to State Agencies, various reports detailing appointments to State Boards and Commissions, the 1970 Illinois Constitution Annotated for Legislators, the Roster of Illinois Legislators, and numerous special topic publications.

Commission on Government
Forecasting & Accountability
802 Stratton Office Building
Springfield, Illinois 62706
Phone: 217.782.5320
Fax: 217.782.3513
http://cgfa.ilga.gov