

1 AN ACT concerning State government.

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

4 Section 5. The State Budget Law of the Civil Administrative
5 Code of Illinois is amended by changing Section 50-10 as
6 follows:

7 (15 ILCS 20/50-10) (was 15 ILCS 20/38.1)

8 Sec. 50-10. Budget contents. The budget shall be submitted
9 by the Governor with line item and program data. The budget
10 shall also contain performance data presenting an estimate for
11 the current fiscal year, projections for the budget year, and
12 information for the 3 prior fiscal years comparing department
13 objectives with actual accomplishments, formulated according
14 to the various functions and activities, and, wherever the
15 nature of the work admits, according to the work units, for
16 which the respective departments, offices, and institutions of
17 the State government (including the elective officers in the
18 executive department and including the University of Illinois
19 and the judicial department) are responsible.

20 For the fiscal year beginning July 1, 1992 and for each
21 fiscal year thereafter, the budget shall include the
22 performance measures of each department's accountability
23 report.

1 For the fiscal year beginning July 1, 1997 and for each
2 fiscal year thereafter, the budget shall include one or more
3 line items appropriating moneys to the Department of Human
4 Services to fund participation in the Home-Based Support
5 Services Program for Mentally Disabled Adults under the
6 Developmental Disability and Mental Disability Services Act by
7 persons described in Section 2-17 of that Act.

8 The budget shall contain a capital development section in
9 which the Governor will present (1) information on the capital
10 projects and capital programs for which appropriations are
11 requested, (2) the capital spending plans, which shall document
12 the first and subsequent years cash requirements by fund for
13 the proposed bonded program, and (3) a statement that shall
14 identify by year the principal and interest costs until
15 retirement of the State's general obligation debt. In addition,
16 the principal and interest costs of the budget year program
17 shall be presented separately, to indicate the marginal cost of
18 principal and interest payments necessary to retire the
19 additional bonds needed to finance the budget year's capital
20 program. In 2004 only, the capital development section of the
21 State budget shall be submitted by the Governor not later than
22 the fourth Tuesday of March (March 23, 2004).

23 The budget shall contain a section indicating whether there
24 is a projected budget surplus or a projected budget deficit for
25 general funds in the current fiscal year, or whether the
26 current fiscal year's general funds budget is projected to be

1 balanced, based on estimates prepared by the Governor's Office
2 of Management and Budget using actual figures available on the
3 date the budget is submitted. That section shall present this
4 information in both a numerical table format and by way of a
5 narrative description, and shall include information for the
6 proposed upcoming fiscal year, the current fiscal year, and the
7 2 years prior to the current fiscal year. These estimates must
8 specifically and separately identify any non-recurring
9 revenues, including, but not limited to, borrowed money, money
10 derived by borrowing or transferring from other funds, or any
11 non-operating financial source. None of these specifically and
12 separately identified non-recurring revenues may include any
13 revenue that cannot be realized without a change to law. The
14 table shall show accounts payable at the end of each fiscal
15 year in a manner that specifically and separately identifies
16 any general funds liabilities accrued during the current and
17 prior fiscal years that may be paid from future fiscal years'
18 appropriations, including, but not limited to, costs that may
19 be paid beyond the end of the lapse period as set forth in
20 Section 25 of the State Finance Act and costs incurred by the
21 Department on Aging. The section shall also include an estimate
22 of individual and corporate income tax overpayments that will
23 not be refunded before the close of the fiscal year.

24 For the budget year, the current year, and 3 prior fiscal
25 years, the Governor shall also include in the budget estimates
26 of or actual values for the assets and liabilities for General

1 Assembly Retirement System, State Employees' Retirement System
2 of Illinois, State Universities Retirement System, Teachers'
3 Retirement System of the State of Illinois, and Judges
4 Retirement System of Illinois.

5 The budget submitted by the Governor shall contain, in
6 addition, in a separate book, a tabulation of all position and
7 employment titles in each such department, office, and
8 institution, the number of each, and the salaries for each,
9 formulated according to divisions, bureaus, sections, offices,
10 departments, boards, and similar subdivisions, which shall
11 correspond as nearly as practicable to the functions and
12 activities for which the department, office, or institution is
13 responsible.

14 Together with the budget, the Governor shall transmit the
15 estimates of receipts and expenditures, as received by the
16 Director of the Governor's Office of Management and Budget, of
17 the elective officers in the executive and judicial departments
18 and of the University of Illinois.

19 An applicable appropriations committee of each chamber of
20 the General Assembly, for fiscal year 2012 and thereafter, must
21 review individual line item appropriations and the total budget
22 for each State agency, as defined in the Illinois State
23 Auditing Act.

24 (Source: P.A. 96-958, eff. 7-1-10.)