

AN ACT concerning the executive branch.

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

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

(15 ILCS 20/50-5) (was 15 ILCS 20/38)

Sec. 50-5. Governor to submit State budget. The Governor shall, as soon as possible and not later than the second Wednesday in April in 2003 and the third Wednesday in February of each year beginning in 2004, except as otherwise provided in this Section, submit a State budget, embracing therein the amounts recommended by the Governor to be appropriated to the respective departments, offices, and institutions, and for all other public purposes, the estimated revenues from taxation, the estimated revenues from sources other than taxation, and an estimate of the amount required to be raised by taxation. In 2004 only, the Governor shall submit the capital development section of the State budget not later than the fourth Tuesday of March (March 23, 2004). The amounts recommended by the Governor for appropriation to the respective departments, offices and institutions shall be formulated according to the various functions and activities for which the respective department, office or institution of the State government (including the elective officers in the executive department and including the University of Illinois and the judicial department) is responsible. The amounts relating to particular functions and activities shall be further formulated in accordance with the object classification specified in Section 13 of the State Finance Act.

The Governor shall not propose expenditures and the General Assembly shall not enact appropriations that exceed the

resources estimated to be available, as provided in this Section.

For the purposes of Article VIII, Section 2 of the 1970 Illinois Constitution, the State budget for the following funds shall be prepared on the basis of revenue and expenditure measurement concepts that are in concert with generally accepted accounting principles for governments:

- (1) General Revenue Fund.
- (2) Common School Fund.
- (3) Educational Assistance Fund.
- (4) Road Fund.
- (5) Motor Fuel Tax Fund.
- (6) Agricultural Premium Fund.

These funds shall be known as the "budgeted funds". The revenue estimates used in the State budget for the budgeted funds shall include the estimated beginning fund balance, plus revenues estimated to be received during the budgeted year, plus the estimated receipts due the State as of June 30 of the budgeted year that are expected to be collected during the lapse period following the budgeted year, minus the receipts collected during the first 2 months of the budgeted year that became due to the State in the year before the budgeted year. Revenues shall also include estimated federal reimbursements associated with the recognition of Section 25 of the State Finance Act liabilities. For any budgeted fund for which current year revenues are anticipated to exceed expenditures, the surplus shall be considered to be a resource available for expenditure in the budgeted fiscal year.

Expenditure estimates for the budgeted funds included in the State budget shall include the costs to be incurred by the State for the budgeted year, to be paid in the next fiscal year, excluding costs paid in the budgeted year which were carried over from the prior year, where the payment is authorized by Section 25 of the State Finance Act. For any budgeted fund for which expenditures are expected to exceed revenues in the current fiscal year, the deficit shall be

considered as a use of funds in the budgeted fiscal year.

Revenues and expenditures shall also include transfers between funds that are based on revenues received or costs incurred during the budget year.

By March 15 of each year, the Economic and Fiscal Commission shall prepare revenue and fund transfer estimates in accordance with the requirements of this Section and report those estimates to the General Assembly and the Governor.

For all funds other than the budgeted funds, the proposed expenditures shall not exceed funds estimated to be available for the fiscal year as shown in the budget. Appropriation for a fiscal year shall not exceed funds estimated by the General Assembly to be available during that year.

(Source: P.A. 93-1, eff. 2-6-03.)

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

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

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

For the fiscal year beginning July 1, 1997 and for each fiscal year thereafter, the budget shall include one or more line items appropriating moneys to the Department of Human Services to fund participation in the Home-Based Support

Services Program for Mentally Disabled Adults under the Developmental Disability and Mental Disability Services Act by persons described in Section 2-17 of that Act.

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

For the budget year, the current year, and 3 prior fiscal years, the Governor shall also include in the budget estimates of or actual values for the assets and liabilities for General Assembly Retirement System, State Employees' Retirement System of Illinois, State Universities Retirement System, Teachers' Retirement System of the State of Illinois, and Judges Retirement System of Illinois.

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

Together with the budget, the Governor shall transmit the estimates of receipts and expenditures, as received by the

Director of the Governor's Office of Management and Budget  
~~Bureau of the Budget~~, of the elective officers in the executive  
and judicial departments and of the University of Illinois.

(Source: P.A. 91-239, eff. 1-1-00; revised 8-23-03.)

Section 10. The Governor's Office of Management and Budget  
Act is amended by changing Section 2.5 as follows:

(20 ILCS 3005/2.5) (from Ch. 127, par. 412.5)

Sec. 2.5. Effective January 1, 1980, to require the  
preparation and submission of an annual long-range capital  
expenditure plan for all State agencies. Such Capital Plan  
shall detail each project for each of the following 3 fiscal  
years, including the project cost in current dollar amounts,  
the future maintenance costs for the completed project, the  
anticipated life expectancy of the project and the impact the  
project will have on the annual operating budget for the  
agency. Each State agency's annual capital plan shall include  
energy conservation projects intended to reduce energy costs to  
the greatest extent possible in those agency's buildings and  
facilities included in the capital plan. Each State agency's  
annual capital plan shall be submitted to the Office no later  
than January 15th of each year. A summary of all capital plans  
and future needs assessments shall be included in the  
Governor's Budget Request and the detail of the capital plans  
shall be delivered to the Chairmen and Minority Spokesmen of  
the House and Senate Appropriations Committees and the Illinois  
Economic and Fiscal Commission on the date of the Governor's  
Budget Address to the General Assembly; except that, in 2004  
only, the summary and detail shall be delivered not later than  
the fourth Tuesday in March (March 23, 2004).

(Source: P.A. 93-25, eff. 6-20-03.)

Section 15. The State Finance Act is amended by changing  
Section 13.4 as follows:

(30 ILCS 105/13.4) (from Ch. 127, par. 149.4)

Sec. 13.4. All appropriations recommended to the General Assembly by the Governor in the State Budget submitted pursuant to Section 50-5 of the State Budget Law (15 ILCS 20/50-5) shall be incorporated into and prepared as one or more appropriation bills which shall either be introduced in the General Assembly or submitted to the legislative leaders of both the Senate and the House of Representatives not later than 2 session days after the submission of the Governor's budget recommendations, as provided in Section 50-5 of the State Budget Law of the Civil Administrative Code of Illinois, immediately preceding the start of the fiscal year for which the Budget is recommended.

(Source: P.A. 91-239, eff. 1-1-00.)

Section 99. Effective date. This Act takes effect upon becoming law.