



Photo by Kevin Jones, Legislative Research Unit

Historical Look at State Revenue Sources

A look at the sources of Illinois state government revenues since 1950 shows that increases in state spending have been made possible by several new or expanded revenue sources. These included individual and corporate income taxes starting in 1969; a state lottery starting in 1975; and higher tax rates on sales and some other revenue sources in later years.

Total appropriations from the “general funds” (General Revenue Fund, Common School Fund, and Education Assistance Fund) in nominal dollars—not adjusted for inflation—rose from \$355 million in 1950 to almost \$24 billion in 2005. No inflation index can measure the complex changes in products and services offered, and prices charged, over time—especially such a long time. But using the Consumer Price Index for All Urban Consumers (CPI-U) as a very rough indicator of price levels, fiscal year 2005 appropriations were 8 times as high as fiscal year 1950 spending. (The Department of Finance’s Annual Reports in the early 1950s reported spending, not appropriations. But appropriations have been reported in later years, such as in the Comptroller’s *Detailed Annual Reports*.) If also adjusted for growth in Illinois’ population since 1950, the increase was about 5¹/₃-fold.

Total appropriations from *all* funds (including federal and other revenue sources) rose over the same period from \$550 million to \$59.9 billion in fiscal year 2005 before adjusting for inflation. Adjusted using the CPI-U, appropriations in fiscal year 2005 were 13.4 times as high as spending in fiscal year 1950 (9.1 times if also adjusted for population growth).

Figure 1 on page 2 shows the changes in amounts and sources of revenue from the major state revenue sources

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95th G.A. Had Broad Agreement on Bills That Passed

The Legislative Research Unit was recently asked about the winning percentages of non-appropriations bills passed by the 95th General Assembly (2007-2008). Of the 9,816 bills introduced in that General Assembly, 1,100 (11.2%) passed both houses and 1,056 (10.8%) were enacted. A random sample of approximately 20% of all bills that passed both houses (including those that did not become law after vetoes) showed the following:

- 86.8% of such bills in the House, and 92.2% in the Senate, were approved by over 90% of members present and voting.
- 85% of such bills in the House got 100 or more votes; 91% of such bills in the Senate got 50 or more votes.
- 68.5% of such bills in the House, and 81.3% in the Senate, were passed without dissent.

Methods Used

The LRU sampled each Public Act of the 95th General Assembly whose number ends in “0” or “5”. (Public Act numbers are assigned in the order in which the Secretary of State receives new acts, so this method should not cause any selection bias.) If a Public Act whose number ended in “0” or “5” made appropriations, the next non-appropriations act was sampled. In addition to 210 Public Acts, 6 of the 30 totally vetoed bills that died, and 3 of the

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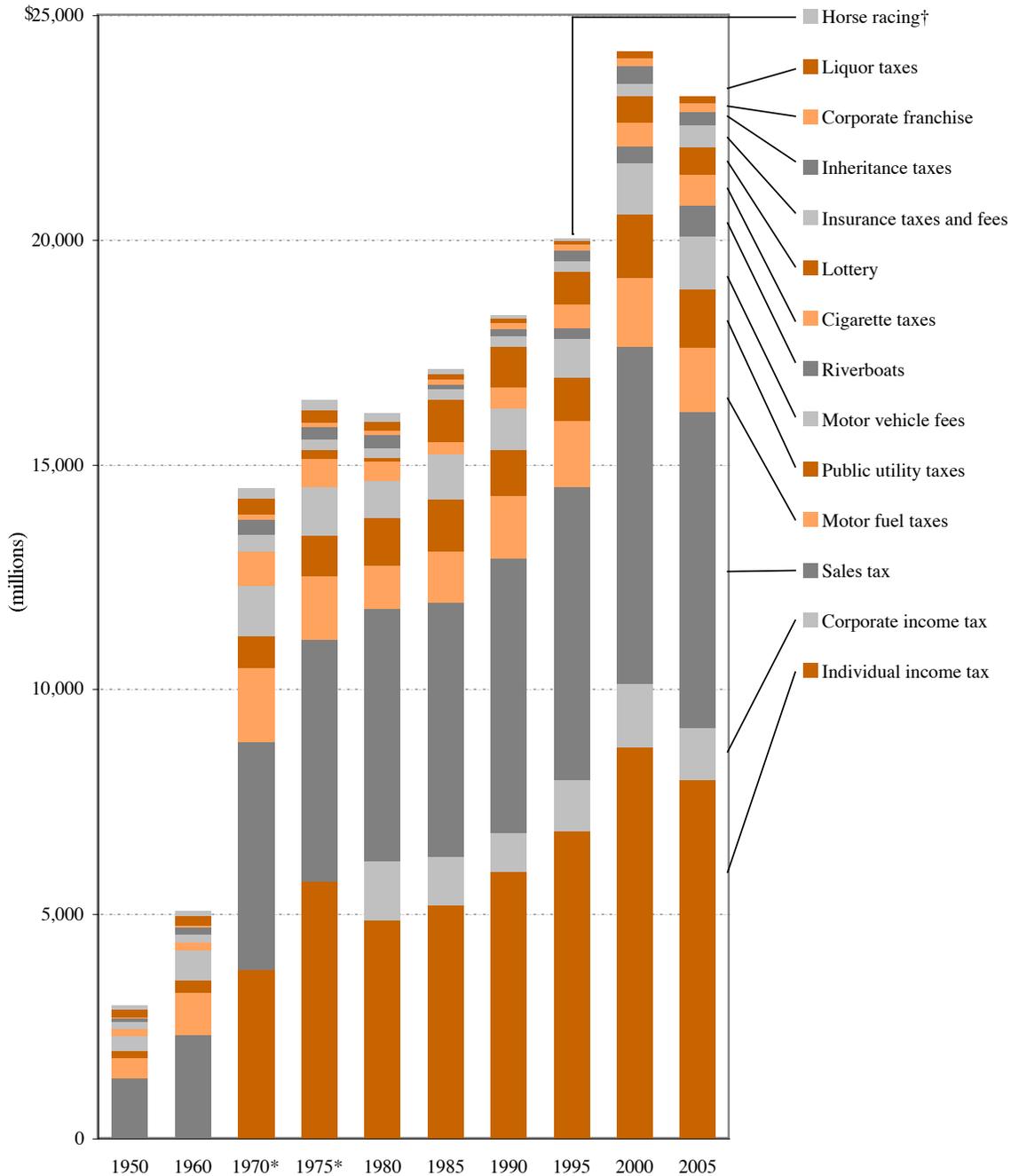
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Historical Look at State Revenue Sources (continued from p. 1)

(excluding federal funds, borrowing, transfers, and minor taxes) in fiscal years 1950 and 1960, and every 5 years starting in 1970—as adjusted using the CPI-U. The jump from 1960 to 1970 is likely explained in large part by four things happening in the 1960s: (1) a long U.S. economic expansion; (2) maturation of early Baby Boomers into adolescence and early adulthood; (3) creation of Medicaid and other social programs; and (4) enactment of a state income tax in 1969, which helped fund those programs. The more than doubling of sales tax revenues (after adjustment for the CPI-U) during that decade suggests the large contributions that economic and population growth made.

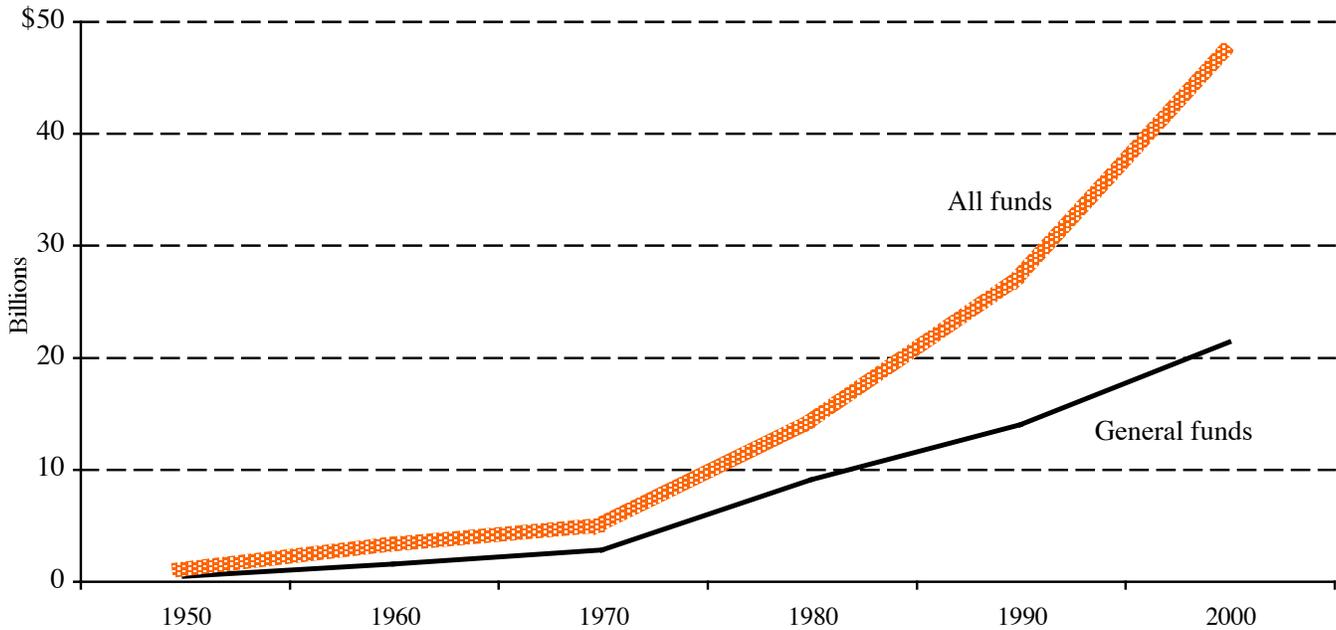
Figure 1: Major State Revenue Sources, 1950-2005 (in 2005 dollars using CPI-U)



* Corporate and individual income tax revenues were reported together in 1970 and 1975. Their combined amounts are listed here as individual income tax revenues for those years.
 † Horse racing revenues were not reported separately for 2000 and 2005.

Figure 2 below compares the state’s spending from its “general funds” (General Revenue Fund, Common School Fund, and Education Assistance Fund) to spending from all funds, which includes federal funds and borrowing among other sources. These numbers, not adjusted for inflation or population change, show that those other sources have become increasingly important for the state’s budget in the last two decades. After supporting a little over a third of total spending in most years shown from 1950 to 1980, they now provide over half the money that the state spends.

Figure 2: Spending from General Funds and All Funds (1950-2000)



State revenues, adjusted for the CPI-U, grew at rather moderate rates from 1970 to 2005. The individual income tax and the sales tax were the major sources of revenue growth over those 35 years. Revenues from the State Lottery and riverboat gambling, although much smaller, rose by high percentages during some of that time. On the other hand, some minor revenue sources—notably taxes on liquor and inheritances—yielded only about as much revenue, adjusted for the CPI-U, in 2005 as they had in 1980. Property taxes, though not levied at the state level, provided another large source of revenue growth for public services, particularly local schools.

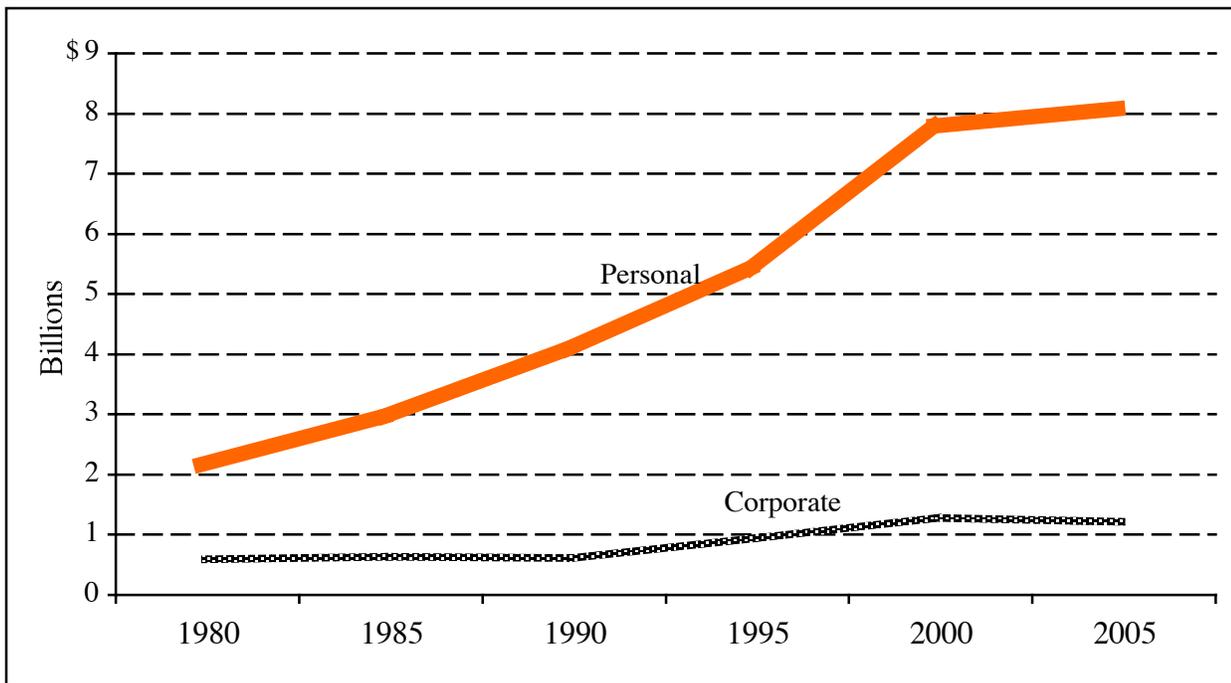
Figure 3 on page 4 compares collections of personal income tax and corporate income tax since 1980. (Proceeds of the two taxes were not reported separately in 1970 or 1975.) The personal income tax has grown in importance relative to the corporate income tax over those years.

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Historical Look at State Revenue Sources

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Figure 3: Personal and Corporate Income Tax Collections (1980-2005)



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95th General Assembly Had Broad Agreement on Bills That Passed

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14 amendatorily vetoed bills that died, were sampled randomly, for a total sample size of 219. The results reported below are based on final votes on Third Reading in each house; they do not reflect votes on concurrences with amendments by the other house.

Findings

Winning bills by percentages of votes

Figure 1 categorizes the sampled laws and bills by their favorable percentages of members present and voting, in increments of 10 percentage points. (The constitutional requirement for passage is a majority of the elected membership of each house; but bills not getting votes of over 50% of those voting could not have met the higher constitutional standard for passage.)

Figure 1: Winning Percentages for Sampled Bills That Passed Both Houses

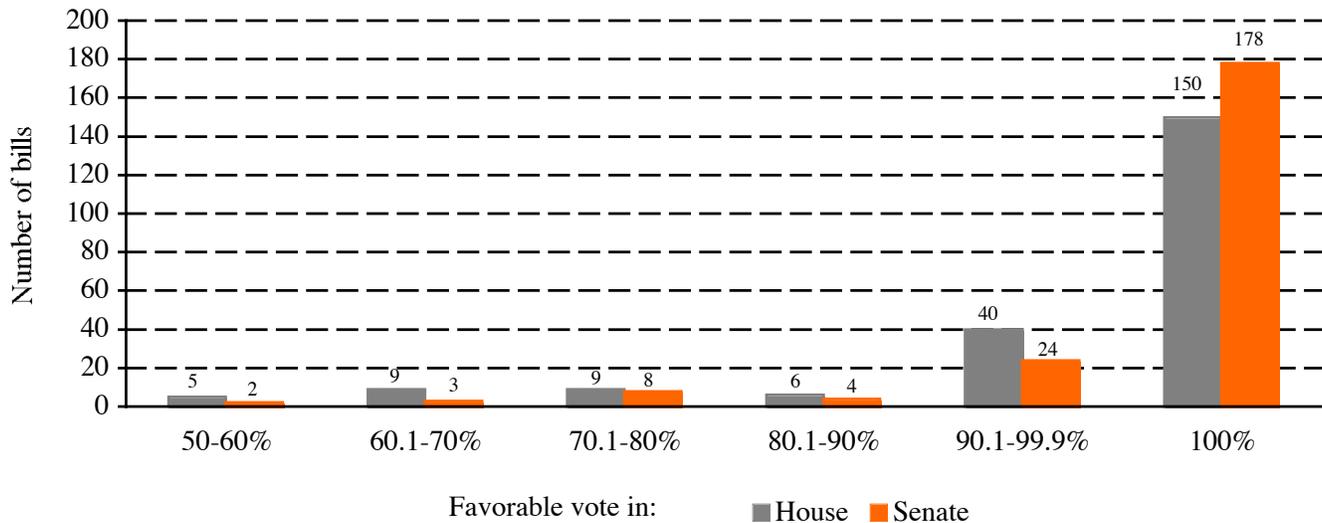


Figure 1 shows that most successful bills were approved overwhelmingly. Bills passed with 90% or less of the vote numbered only 29 in the House and 17 in the Senate. Thus, successful bills received over 90% approval, by those present and voting, in 86.8% of cases in the House and 92.2% in the Senate. Unanimous votes were also very common, with only “yes” votes recorded on 81.2% of the bills passed in the House and 91% of the bills passed in the Senate.

Winning bills by numbers of votes

Vote totals are usually reported based on the number of “yes” votes received, since the “constitutional majority” required in each house is a number of votes rather than a percentage. Figure 2 on the next page shows the number of “yes” votes received by each sampled successful bill, sorted into six increments of 10 votes in the House or 5 in the Senate (except the final increment), starting with the majority required for passage.

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95th General Assembly Had Broad Agreement on Bills That Passed

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Figure 2: “Yes” Votes of Sampled Bills That Passed Both Houses

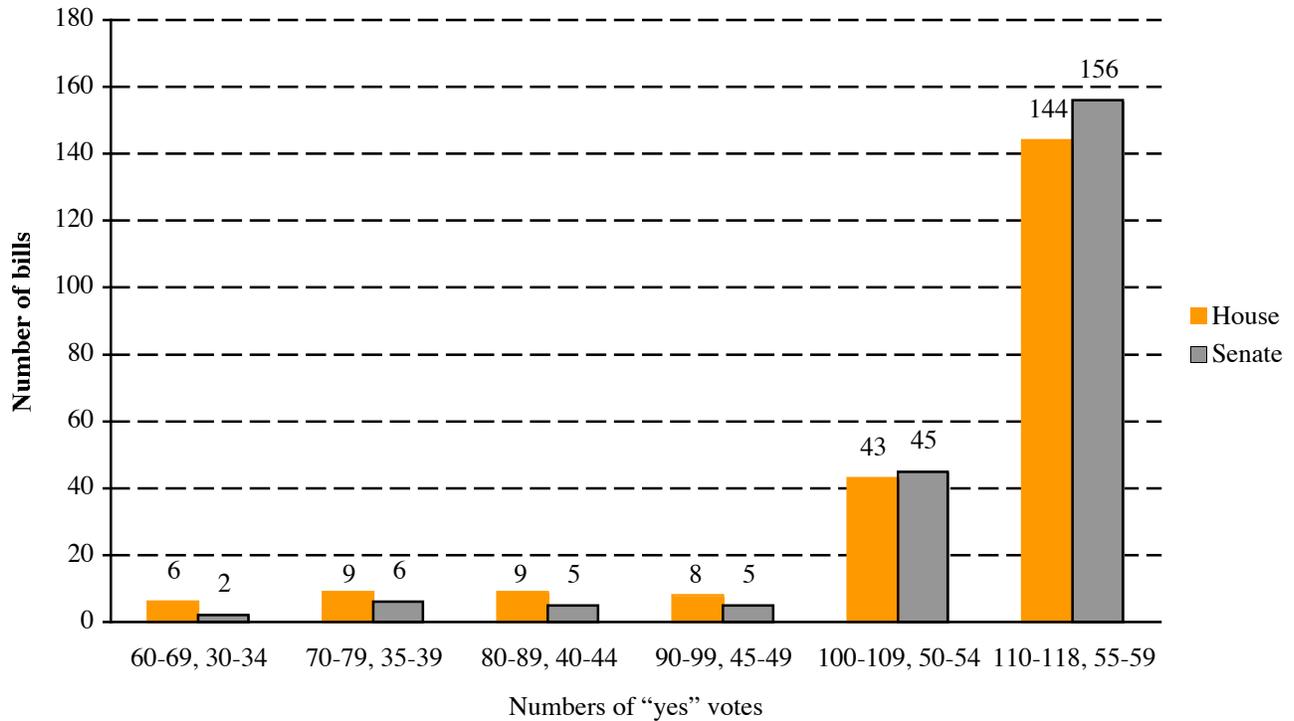


Figure 3 classifies the sampled bills by what range of majorities each received in the House and Senate.

Figure 3: Sampled Bills Classified into Percentages by Range of Votes Received

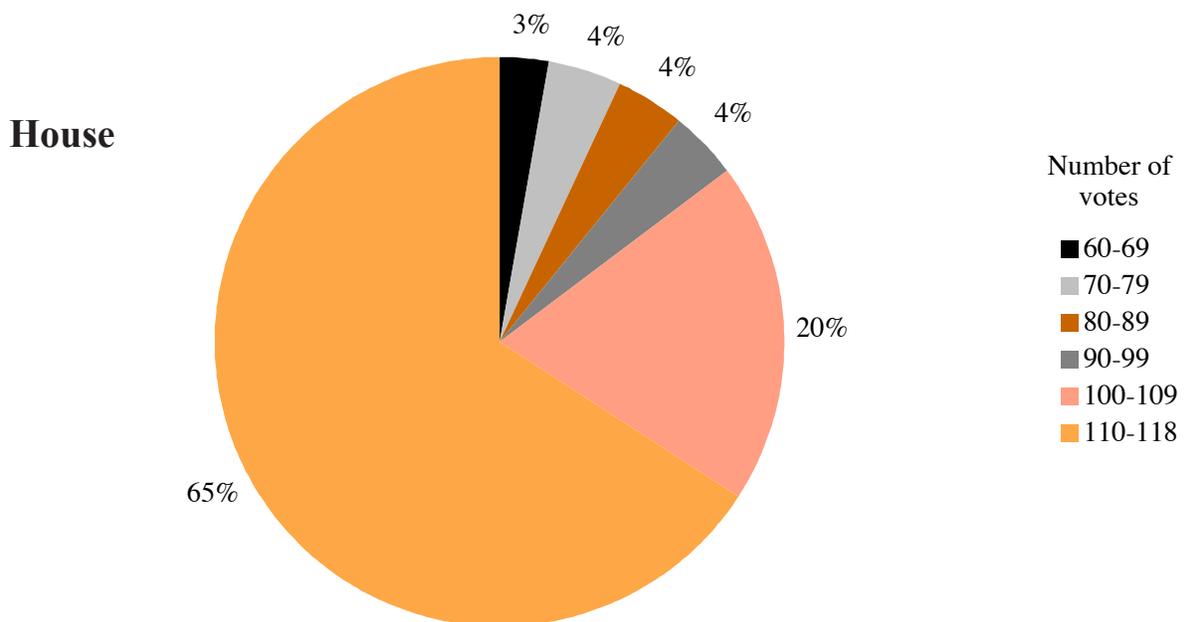
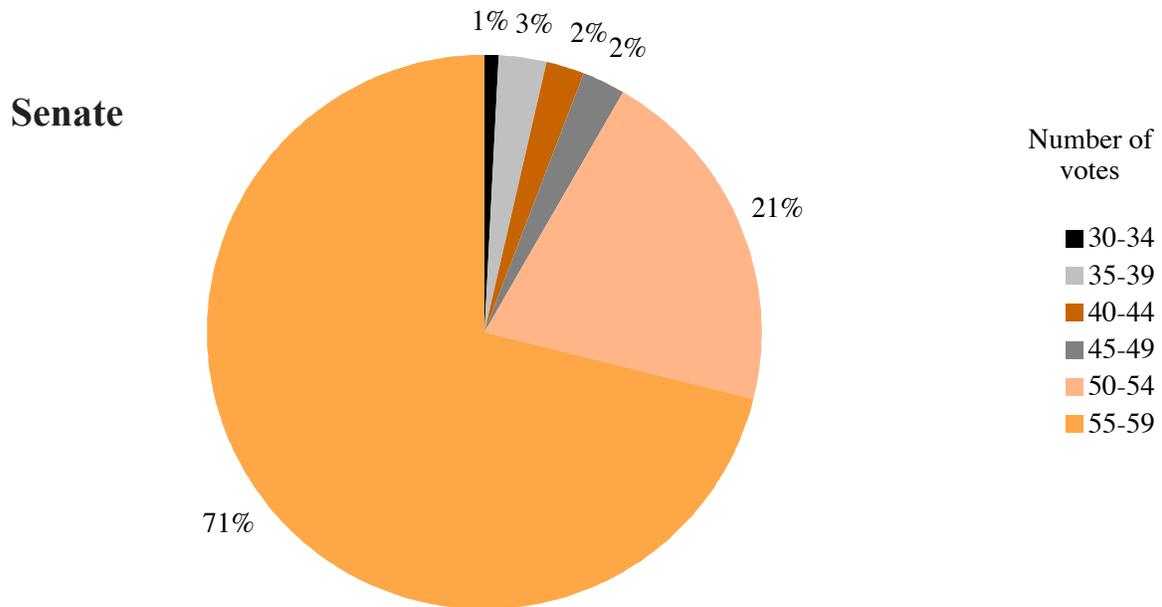


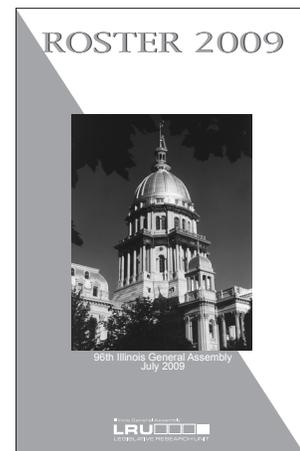
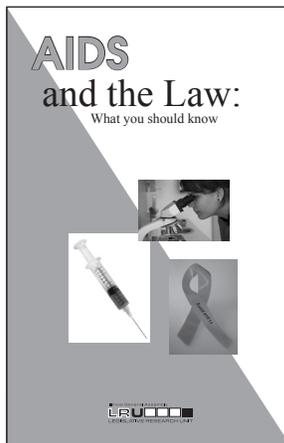
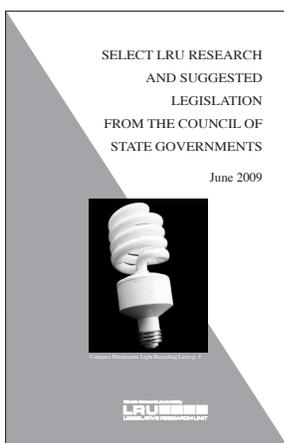
Figure 3: Sampled Bills Classified into Percentages by Range of Votes Received (cont'd)



Based on this survey, perceptions that disagreements over ideology or policy prevent legislative action may reflect a small number of bills that generate much controversy, rather than the much larger number on which legislators show broad agreement. □

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All our publications are posted on, and can be downloaded from, our website at: www.ilga.gov/commission/lru/lru_home.html.



Abstracts of Reports Required to be Filed with General Assembly

The Legislative Research Unit staff is required to prepare abstracts of reports required to be filed with the General Assembly. Legislators may receive copies of entire reports by sending the enclosed form to the State Government Report Distribution Center at the Illinois State Library. Abstracts are published quarterly. Legislators who wish to receive them more often may contact the executive director.

Aging, Dept. on

Elder Abuse and Neglect Program annual report, FY 2008

Elder Abuse and Neglect Program received 10,583 reports of abuse, up 10.9% from FY 2007. The types of abuse reported (more than one kind can be reported) were financial exploitation (57%); emotional abuse (46%); passive neglect (39%); physical abuse (22%); willful deprivation (13%); confinement (9%); and sexual abuse (5%). Among alleged victims, almost one in four was 86 or older; 70% were women. In 77% of cases, the abusers were the spouse, child, or other relative. Department continued B*SAFE (Bankers and Seniors Against Financial Exploitation) to train bank personnel to identify financial exploitation, and sponsored the 21st Annual Elder Rights Conference. (320 ILCS 20/11; March 2009, rec'd Aug. 2009, fold-out brochure)

Aging, Healthcare and Family Services, Human Services, and Public Health Department

Annual report on services for minority senior citizens, FY 2008

Profiles Illinois' minority elderly and describes state programs for them in FY 2008. Department on Aging provided services under the Older Americans Act to 575,000 persons aged 60 or over. Department of Human Services provided home services programs to 16,399

persons. Of those, 49.1% were non-Hispanic white, 44.4% were African-American, 4.4% were Hispanic, and 1.2% Asian. In FY 2007, the Department of Healthcare and Family Services provided \$9.35 billion worth of services to seniors under Medicaid, with \$3.55 billion (38%) of that going to minority seniors. Department of Public Health funded the Alzheimer's Demonstration Project and a Heart Disease and Stroke Prevention program. (20 ILCS 105/4.06; July 2009, 49 pp.)

Central Management Services Business Enterprise Program annual report, FY 2008

State agencies and universities awarded approximately \$644 million in contracts to certified businesses under the Business Enterprise Program for Females, Persons with Disabilities and Minorities, surpassing its statutory goal of nearly \$263 million. Non-minority women-owned businesses received over \$337 million (308% of the statutory goal) in state contracts, minority-owned businesses received over \$283 million (259%), and businesses owned by disabled persons received over \$23 million (54%). Lists the 50 agencies' and 9 universities' statutory and targeted goals and value of contracts to firms under the program. (30 ILCS 575/8f; March 2009, 24 pp. + Executive Summary)

Recycling and recycled paper procurement, FY 2008

The I-Cycle program has 254 sites with 43,170 participating employees. Approximately 42 sites recycle cardboard; 17 aluminum cans; and 7 plastic. Central Management Services procured \$4,958,314 of paper, \$1,655,298 of envelopes, and \$3,206,859 of other paper products during FY 2008; 25% of the paper, 42% of the envelopes, and 79% of the other paper products were recycled products. During FY 2008, 17,408 surplus electronics/assets (more than 240 tons) from 40 state agencies, boards, commissions, and universities were recycled. (415 ILCS 20/3(j); Nov. 2008, 8 pp.)

Supported Employment Program (SEP) annual report, 2008

Begun in 1991, the SEP helps state agencies employ people with severe mental or physical disabilities. As of December 2008, there were 11 SEP employees: 6 at the Department of Human Services, 2 at the Department of Children and Family Services, and 1 each at Central Management Services, the Prisoner Review Board, and the Department of Transportation. These employees required job coaches or other support at time of placement, although five of the placements no longer need assistance. (5 ILCS 390/9(b); rec'd Mar. 2009, 2 pp.)

Commerce Commission

Accidents/Incidents involving hazardous materials on railroads in Illinois, 2008

In 2008, Commerce Commission inspectors checked 17,177 railroad cars carrying hazardous materials and found violations in 2.1% of the cars. Seventy-three railway accidents involved hazardous materials

in 2008. Of these, 7 derailments released hazardous materials, 4 derailments did not, and 62 hazardous releases occurred without derailment. Tables show the location, railroad, material, suspected causes, amount involved and released, and date of each incident. (625 ILCS 5/18c-1204(3); April 2009, 15 pp. + 6 attachments)

Commerce and Economic Opportunity Dept.

Economic Development for a Growing Economy (EDGE) Tax Credit Program annual report, 2008

The EDGE Tax Credit Program awards tax credits to eligible businesses to foster job creation and retention in Illinois. Eligibility depends on amount of capital investment and number of jobs created, though the minimum may be waived if the business is located in a distressed community, is located in an area with limited economic development prospects, would generate spin-off businesses, or would avert loss of a major employer.

Contains profiles of the 53 projects approved in 2008 (3,472 projected jobs created; 4,488 projected jobs retained; \$895.9 million projected private investment) and updates the tax status of prior projects that have received or lost tax credits. (20 ILCS 620/5(c); June 2009, 28 pp.)

State Mandates Catalog, 2007 and 2008 update

Lists and describes each of the 129 state mandates the Department found that have been imposed on local governments, other than school and community college districts, since 1992. The 2008 update lists 10 more mandates. For each mandate, list type of applicable government, subject matter

and description of mandate, type of mandate, statutory authority, supervising agency, effective date, cost, methodology for determining cost, reimbursement, exemptions, and exclusions. (30 ILCS 805/4 and 805/7; undated, rec'd March 2009, 129 pp + 22 pp. update)

Community and Residential Services Authority

Annual report, FY 2008

Since its creation in 1985, the Authority has assisted in service planning for 8,237 emotionally disturbed children and their families. In FY 2008 there were 408 referrals, of which 257 came from parents. Most referrals were for 14- to 17-year olds. Authority received \$541,800 in funding and spent \$523,805. (105 ILCS 5/14-15.01(d) (3); undated, rec'd May 2009, 21 pp.)

Comptroller

Fee imposition report, FY 2008

State received \$7.473 billion from 1,365 fees collected by 81 agencies. The largest fee collector was the Department of Healthcare and Family Services, which reported fee revenue of \$2.206 billion (29.5%). Most of the fees went to restricted funds, such as the 41% deposited into Special State Funds and 19% deposited into Highway Funds. Only \$518 million of fee revenue went into the General Funds. Describes number and types of fees; number and amount collected by agency; and disposition of revenues. (15 ILCS 405/16.2; June 2009, 12 pp. + 5 appendices)

Correctional Industries

Annual report, FY 2008

Illinois Correctional Industries (ICI) reported a profit of \$389,000 on a

total operating revenue of \$42.9 million. Sales increased by \$3.65 million (8.7%) from FY 2007. The three-year recidivism rate for prisoners who had past employment with the correctional industries program was 44.7%. The correctional industries program is developing a number of "green" programs including the production of biodiesel fuel from waste vegetable oil, outdoor furniture from recycled plastic, environmentally friendly cleaning products, and recycling of waste products in ICI shops. (730 ILCS 5/3-12-11; undated, downloaded from ICI web site Aug. 2009, 25 pp.)

Education, State Board of

Basic Skills pass rate summary: September 2007-June 2008

Basic Skills Test measures basic knowledge and is an admission requirement for state-approved teacher preparation programs. Of 18,689 who took the test between Sept. 2007 and June 2008, 15,779 (84.4%) passed on their first attempt and 616 (3.3%) passed on their second or third tries, resulting in a cumulative total of 16,395 (87.7%). Totals are provided for each of 57 institutions with state-approved teacher training programs. Board recommends moving required reporting date to Oct. 1 to provide most recent data. (105 ILCS 5/2-3.11d; Aug. 2009, 100 pp.)

Special education expenditures and receipts, FY 2008

Lists each school district's special education expenditures; receipts from local, state, and federal sources; and net special education expenditures exceeding receipts from school districts' 2008 annual

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Abstracts of Reports Required to be Filed with General Assembly

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financial reports. Total net special education expenditures exceeding receipts in FY 2008 were \$1.32 billion. (105 ILCS 5/2-3.142; May 2009, 80 pp.)

Educational Labor Relations Board

Annual report, FY 2008

Board handled 112 representation cases in FY 2008, was involved through mediation in the settlement of 9 strikes, and considered 246 unfair-labor-practice cases. Lists biographical detail on current board members and selected agency personnel. Summarizes major board decisions and court rulings. The Board's FY 2008 budget was \$1.43 million. (115 ILCS 5/5(j); Feb. 2009, 20 pp.)

Guardianship and Advocacy Commission

Annual report, 2008

The Commission protects rights of persons with disabilities through the Office of State Guardian, Legal Advocacy Service, and Human Rights Authority. In FY 2008, the Office of State Guardian helped 4,964 adults with medical, residential, and financial matters; the average caseload per guardianship representative was 123. Legal Advocacy provided representation, information, and referrals to 8,412 clients. The Human Rights Authority investigated 321 cases of alleged violations of rights of disabled persons, with 97% of the Authority's recommendations implemented by providers, benefiting 22,187 persons. (20 ILCS

3955/5; undated, rec'd Aug. 2009, 32 pp.)

Human Rights & Human Services, Depts.

Interagency Committee on Employees with Disabilities annual report, FY 2008

The Committee promotes a nondiscriminatory environment in state government for employees with disabilities. Of all state employees in FY 2008, 4.92% were disabled, down from 6.97% in FY 1997.

Committee recommends: (1) allowing agencies to use their own forms for employees to request reasonable accommodations; (2) ensuring accessible parking spaces are kept clear of obstructions; (3) training administrators on disability awareness; and (4) expanding the use of the Successful Disability Opportunities (SDO) Program to hire job seekers with significant disabilities. (20 ILCS 415/19a; July 2009, 8 pp.)

Human Services Dept.

Franklin County Methamphetamine Treatment Program, 2008

The Program serves youth from 41 counties. Youth with substance abuse problems are sent to the program by the courts. In 2006, 8 youth were admitted and 3 successfully completed the program. In 2007, 16 were admitted, 14 completed the inpatient program, and 9 continued on to complete the aftercare program. In 2008, 15 were admitted to the program. None of these had been in the program long enough to complete all 360 days, but 6 completed inpatient services, 6 were still in the inpatient program, and 3 had been dismissed. (730 ILCS 5/3-19-5(f); undated, rec'd Jan. 2009, 15 pp. + 2 appendices)

Plan for FY's 2008-2010

Highlights the accomplishments and future needs of Department's 6 divisions: (1) Alcoholism and Substance Abuse; (2) Community Health and Prevention; (3) Developmental Disabilities; (4) Human Capital Development; (5) Mental Health; and (6) Rehabilitation Services. Summarizes changes in federal law and two court decisions. Lists Department's funding by program and line item. In FY 2008 Department spent \$5.2 billion. FY 2009 appropriations totaled \$5.82 billion; \$6.08 was requested for FY 2010. (20 ILCS 10/3; April 2009, 155 pp.)

Report on TANF Program by racial or ethnic group, biennial report, 2007

Provides data sorted by racial or ethnic group. As of December 2007, 61,304 persons (27,006 cases) were receiving TANF benefits; 6,329 persons (6,299 cases) were granted an exemption for work requirements; and 365 persons (283 cases) were participating in post-secondary education activities. In calendar 2007, 1,457 persons (351 cases) reached their 60-month lifetime limit on receiving assistance; and 28,756 persons (9,684 cases) left the program because of earned income. (305 ILCS 5/4-23; undated, rec'd Jan. 2008)

Social Services Block Grant Fund, FY 2005-2008

Federal funds received were \$111.7 million in FY 2005; \$114.8 million in FY 2006; \$100.6 million in FY 2007, and; \$136.4 million in 2008. Quarterly transfers to the General Revenue Fund, Special Purpose Trust Fund, and Local Initiative Fund for those fiscal years were

approximately \$108.0 million; \$121.1 million; \$96.3 million; and \$142.1 million. (305 ILCS 5/12-5; Dec. 2008, 8 pp.)

YouthBuild annual report, 2008

YouthBuild is a program for 16- to 24-year olds to work toward their GED or high school diplomas while building homes for low-income or homeless people. In FY 2009, DHS provided grants totaling \$262,291 to YouthBuild Illinois programs in Bloomington, East St. Louis, Rockford, and Waukegan. In 2008, the program served 194 youth at an average cost to DHS of \$1,394 per youth, with a completion rate over 80%. Forty-one percent of youth completing the program got a diploma or GED certificate; 9% were still working toward a diploma or certificate. A total of 20 new homes were built and 9 were remodeled. (20 ILCS 1315/45; July 2009, 27 pp. + 1 appendix)

Legislative Audit Commission

Annual report, 2008

In 2008 the Commission reviewed 210 compliance and financial reports and 3 performance audits. Key accomplishments include support and enactment of remedial and other laws, review of all emergency purchases made by state agencies, Web page maintenance, and publication of revised editions of *Purchasing Laws and University Guidelines*. The statewide Single Audit for FY 2007 contained 87 findings with 59 repeat findings. The audit noted that the state's process for compiling information regarding the expenditure of federal funds is inadequate and does not allow for timely and accurate reporting. (25 ILCS 150/3; March 2009, 36 pp. including 4 appendices)

Legislative Reference Bureau

Review of cases through 2008

Major Illinois Supreme Court holdings:

(1) Vehicle Code section prohibiting a false or secret compartment in a vehicle violates the due process requirements of the U.S. and Illinois Constitutions.

(2) Vehicle Code section prohibiting a train from blocking a grade crossing for more than 10 minutes without moving is pre-empted by federal law and violates the commerce clause of the U.S. Constitution.

(3) Sex Offender Registration Act requiring a person who commits aggravated kidnapping of a minor without sexual motivation to register as a sex offender does not violate that person's right to due process of law.

Major Illinois Appellate Court holdings:

(1) Liquor Control Act's 100-foot minimum distance requirement between a liquor establishment and a church is measured between property lines, not buildings. (25 ILCS 135.05; Nov. 2008, 122 pp.)

Public Health Dept.

Report under Nursing Home Care Act and Abused and Neglected Long-Term Care Facility Residents Reporting Act, 2007

Illinois had 1,275 nursing homes with 122,620 beds in 2007. Allegations of physical abuse by nursing aides decreased from 206 in 2006 to 118 in 2007; IDPH put findings of abuse or neglect into the listings of 169 aides. Total reports of abuse and neglect increased from 2,922 in 2006 to 3,197 in 2007. For all types of allegations, IDPH found 25% valid in 2007. (210 ILCS 30/6 and 45/3-804; Oct. 2008, 68 pp.)

Public Safety Shared Services Center

Summary of results of Executive Order 06-6 (2006)

Executive Order reorganized human resources and fiscal offices within Departments of Corrections, Juvenile Justice, and State Police, Emergency Management Agency, State Fire Marshal, Criminal Justice Information Authority, Police Merit Board, Law Enforcement Training Standards Board, and Prisoner Review Board. The Public Safety Shared Services Center (PSSSC) is housed at the Illinois Department of Corrections. In July 2008 the state signed a contract to implement a timekeeping system pilot project; however, the project is on hold due to lack of funding. (15 ILCS 15/11; May 2009, 2 pp.)

State Employees' Retirement System

Social Security biennial report, 2008

At 2008 yearend, 4,598 local governments extended Social Security to employees; 3,207 (nearly 70%) of them were also under the Illinois Municipal Retirement Fund. Chicago and Cook County are under other retirement systems and are not in Social Security. (40 ILCS 5/21-120; undated, rec'd Mar. 2009, 12 pp.)

State Fire Marshal

Annual report, 2008

The Arson Investigation Division conducted 1,457 investigations with 372 canine assists, and arrested 119 suspects. The Office performed 45,980 boiler and pressure vessel inspections, wrote 1,867 violations, and conducted 31 audits of companies authorized to work on pressure equipment under the Illinois Boiler

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Abstracts of Reports Required to be Filed with General Assembly

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and Pressure Vessel Repairer Act. Division of Petroleum and Chemical Safety conducted 631 field inspections and issued 2,044 notices of violation. The Office administered 12,397 firefighter examinations and issued 9,006 certifications. Small Equipment Grant Program awarded \$1 million

FIRST READING

A publication of the Legislative Research Unit

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in grants to 54 fire departments. Fire Equipment Exchange Program listed over 500 items for donation. (50 ILCS 740/13; Feb. 2009, 29 pp.)

State Police Dept.

Missing children report, FY 2008

There were 33,802 persons under 18 years of age reported as missing in FY 2008. Of those, 32,284 (95.5%) were found; 2,165 children are still listed as missing, including 647 from previous years. Illinois' AMBER Alert was activated 12 times with 11 broadcasts; all but three of the children involved in the activations were found; 3 as a direct result of the alert. Includes detailed information on the number of missing children reported, cleared, and pending by county. (325 ILCS 40/8; Dec. 2008, 15 pp.)

Use of eavesdropping devices, 2008

Reports from 65 counties on 660 applications (628 original and 32 extensions) for eavesdropping with the consent of one party. Types of crimes investigated were: 70% drug-related, 14% not reported, 6% sex-related, 4% theft-related, 4% other, and 2% murder-related. Eavesdropping brought 651 arrests with 176 convictions, 251 trials pending, and 134 arrests pending. Table gives basic facts on each order, including county, requesting agency, and type of crime suspected. (725 ILCS 5/108A-11(c); Feb. 2009, 39 pp. + 1 appendix)

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