

1 AN ACT concerning 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 50-5 as  
6 follows:

7 (15 ILCS 20/50-5) (was 15 ILCS 20/38)

8 Sec. 50-5. Governor to submit State budget. The Governor  
9 shall, as soon as possible and not later than the third  
10 Wednesday in March in 2009 (March 18, 2009) and the third  
11 Wednesday in February of each year beginning in 2010, except as  
12 otherwise provided in this Section, submit a State budget,  
13 embracing therein the amounts recommended by the Governor to be  
14 appropriated to the respective departments, offices, and  
15 institutions, and for all other public purposes, the estimated  
16 revenues from taxation, the estimated revenues from sources  
17 other than taxation, and an estimate of the amount required to  
18 be raised by taxation. The amounts recommended by the Governor  
19 for appropriation to the respective departments, offices and  
20 institutions shall be formulated according to the various  
21 functions and activities for which the respective department,  
22 office or institution of the State government (including the  
23 elective officers in the executive department and including the

1 University of Illinois and the judicial department) is  
2 responsible. The amounts relating to particular functions and  
3 activities shall be further formulated in accordance with the  
4 object classification specified in Section 13 of the State  
5 Finance Act.

6 The Governor shall not propose expenditures and the General  
7 Assembly shall not enact appropriations that exceed the  
8 resources estimated to be available, as provided in this  
9 Section. Within 30 calendar days after the Governor acts upon  
10 the appropriations enacted by the General Assembly, the  
11 Governor shall submit to the General Assembly and make  
12 available to the public, in printed copy form, a summary of  
13 enacted appropriations, reflecting the Governor's action, in a  
14 format similar to the budget initially submitted by the  
15 Governor to the General Assembly.

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

- 21 (1) General Revenue Fund.
- 22 (2) Common School Fund.
- 23 (3) Educational Assistance Fund.
- 24 (4) Road Fund.
- 25 (5) Motor Fuel Tax Fund.
- 26 (6) Agricultural Premium Fund.

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

16           Expenditure estimates for the budgeted funds included in  
17 the State budget shall include the costs to be incurred by the  
18 State for the budgeted year, to be paid in the next fiscal  
19 year, excluding costs paid in the budgeted year which were  
20 carried over from the prior year, where the payment is  
21 authorized by Section 25 of the State Finance Act. For any  
22 budgeted fund for which expenditures are expected to exceed  
23 revenues in the current fiscal year, the deficit shall be  
24 considered as a use of funds in the budgeted fiscal year.

25           Revenues and expenditures shall also include transfers  
26 between funds that are based on revenues received or costs

1 incurred during the budget year.

2 By March 15 of each year, the Commission on Government  
3 Forecasting and Accountability shall prepare revenue and fund  
4 transfer estimates in accordance with the requirements of this  
5 Section and report those estimates to the General Assembly and  
6 the Governor.

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

12 (Source: P.A. 96-1, eff. 2-17-09.)

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