

AN ACT concerning State government.

**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 Section 50-10 as follows:

(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).

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

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

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, of the elective officers in the executive and judicial departments and of the University of Illinois.

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

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