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OFFICE OF THE AUDITOR GENERAL
WILLIAM G. HOLLAND

MEMORANDUM

TO: The Honorable Pat Quinn, Governor
The Honorable Jesse White, Secretary of State
The Honorable Dan Rutherford, State Treasurer
The Honorable Judy Baar Topinka, State Comptroller
Members of the General Assembly

FROM: William G. Holland, Auditor General

RE: Report #5 Pursuant to the Taxpayer Accountability and Budget
Stabilization Act (P.A. 96-1496)

DATE: August 25, 2011

A. INTRODUCTION

This report is made pursuant to the Taxpayer Accountability and Budget Stabilization Act (the "Act") (P.A. 96-1496). The Act increased the income tax rates imposed on individuals, trusts, estates, and corporations. The Act also established State spending limitations for Fiscal Years 2012 through 2015, and provided for a reduction in tax rates should those limitations be exceeded. Among its provisions, the Act requires the Auditor General to examine each Public Act authorizing State spending from State general funds and prepare a report indicating:

- i. The amount of State spending set forth in the applicable Public Act;
- ii. The total amount of State spending authorized by law for the applicable fiscal year as of the date of the report; and
- iii. Whether State spending exceeds the State spending limitation.

In the event that the Auditor General determines that State spending has exceeded the State spending limitation in any given fiscal year, the Act provides certain mechanisms and timeframes by which State spending may be reduced to a level that does not exceed the State spending limitation, including by passage of a bill or bills or designation of reserves. Under these circumstances, the Auditor General is required to issue a

supplemental report summarizing the actions taken by the General Assembly and Governor, indicating whether the level of State spending has changed since the initial report, and indicating whether State spending still exceeds the State spending limitation. If State spending still exceeds the State spending limitation, then the income tax rates will be reduced as provided by Section 201.5 of the Illinois Income Tax Act.

A complete text of the Taxpayer Accountability and Budget Stabilization Act is available on the Illinois General Assembly website at www.ilga.gov.

B. DEFINITIONS

Under the Act, the State spending limitation applies to specific types of appropriations or transfers from the State's general funds. The Act provides the following definitions of terms pertinent to the reporting requirement:

“*State spending*” means:

- i. The total amount authorized for spending by *appropriation* or *statutory transfer* from the *State general funds* in the applicable fiscal year; and
- ii. Any amounts the Governor places in reserves that are subsequently released from reserves following authorization by a Public Act.

“*Appropriation*” means authority to spend money from a State general fund for a specific amount, purpose, and time period, including any supplemental appropriation or continuing appropriation, but does not include reappropriations from a previous fiscal year.

“*Statutory Transfer*” means authority to transfer funds from one State general fund to any other fund in the State treasury, but does not include transfers made from one State general fund to another State general fund.

“*State general funds*” means the General Revenue Fund (Fund 0001), the Common School Fund (Fund 0412), the General Revenue Common School Special Account Fund (Fund 0005), the Education Assistance Fund (Fund 0007), and the Budget Stabilization Fund (Fund 0686).

C. ADDITIONAL PROVISIONS

Public Acts, Continuing Appropriations and Statutory Transfers

The definition of “appropriations” for purposes of the State Spending Limitation includes “continuing appropriations.” Continuing appropriations are those expenditures that are authorized by law for one or more fiscal periods without the necessity of further legislative action. Further, the definition of “state spending” includes “statutory

transfers.” Like continuing appropriations, statutory transfers can occur in one fiscal period based on authorization granted in prior fiscal periods. Therefore, continuing appropriations and statutory transfers impacting the State spending limitation may occur in Fiscal Year 2012 based on laws passed in previous years, and in some instances, several years ago.

Under the Secretary of State Act [15 ILCS 305/5 (9)], as amended by the Taxpayer Accountability and Budget Stabilization Act, the Secretary of State is required to notify the Auditor General of any *new* Public Act filed with that Office making an appropriation or a transfer of funds from the State treasury. Additional spending may occur based on *existing* statutory authority, and would be documented at the time of authorization or transfer in forms C-45 (Chart of Accounts Maintenance and Inquiry) and C-55 (Fund Transfer Notification) on file with the State Comptroller's Office.

The Auditor General's Office will review new Public Acts as they are filed with our Office by the Secretary of State. We will also review forms C-45 and C-55 on file at the State Comptroller's Office on a monthly basis. The purpose of our reviews will be to identify all appropriations, supplemental appropriations, continuing appropriations and statutory transfers constituting “State spending” from “State general funds” (as those terms are defined in P.A. 96-1496). We will issue a report or reports under the Taxpayer Accountability and Budget Stabilization Act showing authorizations for spending or actual spending and their impact on the State spending limitation.

Reserves

Under the Act, any amount placed in reserves is not State spending and shall not be considered when calculating the total amount of State spending [35 ILCS 5/201.5 (d)]. Notice of the Governor's designation of amounts to be set aside as reserves shall be given to the Auditor General, among other parties. However, any Public Act authorizing the use of amounts placed in reserve by the Governor is considered State spending, unless such Public Act authorizes the use of amounts placed in reserves in response to a fiscal emergency.

Fiscal Emergencies

Under the Act, State spending authorized by law to address a fiscal emergency declared by the Governor and concurred in by the State Comptroller and State Treasurer shall not be considered “State spending” for purposes of the State spending limitation [35 ILCS 5/201.5 (g)].

D. STATE SPENDING LIMITATION

The State Spending Limitation for Fiscal Year 2012 is \$36,818,000,000 [35 ILCS 5/201.5 (b)].

E. REPORT DEADLINE

The Auditor General's report is due no later than 30 days after receiving notification of a new Public Act from the Secretary of State or 60 days after the effective date of the Public Act, whichever is earlier. As long as the deadline is met, the Auditor General may issue one report covering multiple Public Acts.

All reports are available on the Auditor General's website at www.auditor.illinois.gov.

F. LOG OF STATE SPENDING AUTHORIZATIONS

Report #1:

On February 1, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 96-1501, effective 1/25/11;
- P.A. 96-1503, effective 1/27/11; and
- P.A. 96-1511, effective 1/27/11.

Report #2:

On March 1, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Act from the Secretary of State:

- P.A. 96-1530, effective February 16, 2011.

On March 11, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Act from the Secretary of State:

- P.A. 96-1543, effective July 1, 2011.

Report #3:

On April 7, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Act from the Secretary of State:

- P.A. 97-1, effective March 31, 2011.

Report #4:

On July 19, 2011, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined an unduplicated total of \$88,808,895.85 in FY12 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV - 3, July 1, 2011;
- TV - 4, July 1, 2011;
- TV - 5, July 1, 2011;
- TV - 6, July 1, 2011;
- TV - 7, July 1, 2011;
- TV - 8, July 1, 2011;
- TV - 9, July 1, 2011;
- TV - 10, July 1, 2011;
- TV - 11, July 1, 2011;
- TV - 39, July 7, 2011;
- TV - 40, July 7, 2011;
- TV - 41, July 7, 2011;
- TV - 42, July 7, 2011;
- TV - 43, July 7, 2011;
- TV - 44, July 7, 2011;
- TV - 45, July 7, 2011;
- TV - 46, July 7, 2011;
- TV - 47, July 7, 2011;
- TV - 48, July 7, 2011;
- TV - 49, July 7, 2011;
- TV - 50, July 7, 2011;
- TV - 51, July 7, 2011;
- TV - 52, July 8, 2011;
- TV - 53, July 8, 2011;
- TV - 74, July 11, 2011;
- TV - 75, July 11, 2011;
- TV - 76, July 11, 2011;
- TV - 77, July 11, 2011;
- TV - 78, July 11, 2011;
- TV - 79, July 11, 2011;
- TV - 80, July 11, 2011;
- TV - 81, July 11, 2011;
- TV - 82, July 11, 2011;
- TV - 83, July 11, 2011;
- TV - 84, July 11, 2011;
- TV - 85, July 11, 2011;
- TV - 86, July 11, 2011;
- TV - 94, July 11, 2011;
- TV - 95, July 8, 2011;
- TV - 107, July 11, 2011;
- TV - 108, July 11, 2011;
- TV - 109, July 11, 2011;
- TV - 110, July 11, 2011;
- TV - 111, July 11, 2011;

- TV - 112, July 11, 2011;
- TV - 113, July 11, 2011;
- TV - 114, July 11, 2011;
- TV - 214, July 15, 2011; and
- TV - 217, July 15, 2011.

On July 20, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-18, effective June 28, 2011;
- P.A. 97-44, effective June 28, 2011;
- P.A. 97-66, effective June 30, 2011;
- P.A. 97-72, effective July 1, 2011; and
- P.A. 97-95, effective July 1, 2011.

On July 21, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-53, effective July 1, 2011;
- P.A. 97-54, effective July 1, 2011;
- P.A. 97-55, effective July 1, 2011;
- P.A. 97-56, effective July 1, 2011;
- P.A. 97-57, effective July 1, 2011;
- P.A. 97-58, effective July 1, 2011;
- P.A. 97-59, effective July 1, 2011;
- P.A. 97-60, effective July 1, 2011;
- P.A. 97-61, effective July 1, 2011;
- P.A. 97-62, effective July 1, 2011;
- P.A. 97-63, effective July 1, 2011;
- P.A. 97-64, effective July 1, 2011;
- P.A. 97-65, effective July 1, 2011;
- P.A. 97-67, effective July 1, 2011;
- P.A. 97-68, effective July 1, 2011;
- P.A. 97-69, effective July 1, 2011;
- P.A. 97-70, effective July 1, 2011;
- P.A. 97-71, effective June 30, 2011;
- P.A. 97-73, effective June 30, 2011;
- P.A. 97-74, effective June 30, 2011;
- P.A. 97-75, effective June 30, 2011; and
- P.A. 97-76, effective July 1, 2011.

Report #5:

On July 26, 2011, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$1,183,662.67 in FY12 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-125, July 19, 2011;
- TV-133, July 19, 2011;
- TV-141, July 19, 2011;
- TV-A172, July 19, 2011;
- TV-218, July 18, 2011 (reversed by TVR218 and amended to the amount of \$1,124,255.67 by TVA218);
- TV-219, July 18, 2011;
- TV-220, July 18, 2011; and
- TV-221, July 18, 2011.

On August 1, 2011, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$231,634,137.62 in FY12 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-188, July 29, 2011;
- TV-234, July 25, 2011;
- TV-237, July 25, 2011;
- TV-238, July 25, 2011;
- TV-239, July 25, 2011;
- TV-240, July 25, 2011;
- TV-241, July 25, 2011;
- TV-242, July 25, 2011;
- TV-243, July 25, 2011;
- TV-246, July 25, 2011;
- TV-247, July 25, 2011;
- TV-248, July 25, 2011;
- TV-249, July 25, 2011;
- TV-250, July 26, 2011;
- TV-251, July 26, 2011;
- TV-252, July 27, 2011;
- TV-253, July 26, 2011;
- TV-254, July 26, 2011;
- TV-255, July 26, 2011;
- TV-256, July 26, 2011;

- TV-257, July 26, 2011;
- TV-258, July 26, 2011;
- TV-259, July 26, 2011;
- TV-260, July 26, 2011;
- TV-261, July 26, 2011;
- TV-262, July 26, 2011;
- TV-263, July 26, 2011;
- TV-264, July 26, 2011;
- TV-265, July 27, 2011;
- TV-278, July 28, 2011;
- TV-279, July 29, 2011;
- TV-283, July 29, 2011;
- TV-285, July 29, 2011; and
- TV-291, July 29, 2011.

On August 9, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-119, effective July 14, 2011;
- P.A. 97-133, effective January 1, 2012; and
- P.A. 97-188, effective July 22, 2011.

On August 9, 2011, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$63,788,247.11 in FY12 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TVR84, August 3, 2011;
- TVA84, August 5, 2011;
- TVR218, August 4, 2011 (amended by TVA218);
- TV-297, August 1, 2011;
- TV-298, August 1, 2011;
- TV-299, August 1, 2011;
- TV-300, August 1, 2011;
- TV-301, August 1, 2011;
- TV-302, August 1, 2011;
- TV-303, August 1, 2011;
- TV-304, August 1, 2011;
- TV-305, August 1, 2011;
- TV-306, August 1, 2011;
- TV-307, August 1, 2011;
- TV-308, August 1, 2011;

- TV-309, August 1, 2011;
- TV-310, August 1, 2011;
- TV-311, August 1, 2011;
- TV-312, August 1, 2011;
- TV-314, August 1, 2011;
- TV-317, August 1, 2011;
- TV-319, August 2, 2011;
- TV-320, August 2, 2011;
- TV-321, August 2, 2011;
- TV-325, August 2, 2011;
- TV-334, August 3, 2011;
- TV-337, August 4, 2011;
- TV-345, August 5, 2011;
- TV-355, August 5, 2011;
- TV-356, August 5, 2011;
- TV-357, August 5, 2011; and
- TV-358, August 5, 2011.

On August 11, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-227, effective January 1, 2012;
- P.A. 97-233, effective August 1, 2011; and
- P.A. 97-274, effective August 8, 2011.

On August 16, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-306, effective January 1, 2012.

On August 19, 2011, pursuant to 15 ILCS 305/5 (9), the Auditor General's Office received the following Public Acts from the Secretary of State:

- P.A. 97-333, effective August 12, 2011.

On August 22, 2011, the Auditor General's Office received Fund Transfer Notifications from the State Comptroller's Office for our review to determine whether any of these statutory transfers constituted "state spending" as that term is defined by P.A. 96-1496. We determined a net unduplicated total of \$69,529,543.13 in FY12 state spending occurred through these transfers and the transfer vouchers comprising that amount are reflected on Exhibit 1 and consist of the following:

- TV-354, August 8, 2011;
- TV-363, August 8, 2011;
- TV-381, August 10, 2011;

- TV-382, August 10, 2011;
- TV-383, August 10, 2011;
- TV-384, August 10, 2011;
- TV-395, August 12, 2011;
- TV-412, August 15, 2011;
- TV-419, August 15, 2011;
- TV-420, August 15, 2011;
- TV-421, August 15, 2011;
- TV-422, August 15, 2011;
- TV-434, August 17, 2011;
- TV-436, August 17, 2011;
- TV-455, August 18, 2011;
- TV-456, August 18, 2011; and
- TV-458, August 18, 2011.

The complete text of all Public Acts and statutory citations is available on the General Assembly's website at www.ilga.gov.

G. STATE SPENDING ANALYSIS

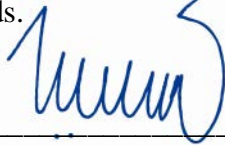
As of this report:

- Cumulative State Spending for Fiscal Year 2012 is \$29,636,983,308.85; and
- The balance of the Fiscal Year 2012 State Spending cap remaining is \$7,181,016,691.15.

See Exhibit 1, which is attached to this report, for detail on all authorized State spending for Fiscal Year 2012 to date.

H. CONCLUSION

It is our conclusion that the amount of State spending authorized to date for Fiscal Year 2012 does not exceed the State spending limitation. This report does not constitute a post audit or examination as that term is defined in generally accepted government auditing standards.



William G. Holland, Auditor General

8-25-11

Date

Exhibit 1

TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---------------|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| 1 | PA | 96-1501 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| | PA | 96-1503 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| | PA | 96-1511 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| 2 | PA | 96-1530 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| | PA | 96-1543 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| 3 | PA | 97-1 | No | -- | \$0 | \$0 | \$36,818,000,000.00 |
| 4 | ST | TV-3 | Yes | 001 | \$327,250.00 | \$327,250.00 | \$36,817,672,750.00 |
| | ST | TV-4 | Yes | 001 | \$5,000,000.00 | \$5,327,250.00 | \$36,812,672,750.00 |
| | ST | TV-5 | Yes | 001 | \$1,742,000.00 | \$7,069,250.00 | \$36,810,930,750.00 |
| | ST | TV-6 | Yes | 001 | \$1,980,449.09 | \$9,049,699.09 | \$36,808,950,300.91 |
| | ST | TV-7 | Yes | 001 | \$1,326,900.90 | \$10,376,599.99 | \$36,807,623,400.01 |
| | ST | TV-8 | Yes | 001 | \$138,457.73 | \$10,515,057.72 | \$36,807,484,942.28 |
| | ST | TV-9 | Yes | 001 | \$139,998.42 | \$10,655,056.14 | \$36,807,344,943.86 |
| | ST | TV-10 | Yes | 001 | \$200,178.67 | \$10,855,234.81 | \$36,807,144,765.19 |
| | ST | TV-11 | Yes | 001 | \$138,805.17 | \$10,994,039.98 | \$36,807,005,960.02 |
| | ST | TV-39 | Yes ⁷ | 001 | \$0 | \$10,994,039.98 | \$36,807,005,960.02 |
| | ST | TV-40 | Yes ¹ | 001 | \$0 | \$10,994,039.98 | \$36,807,005,960.02 |
| | ST | TV-41 | Yes ² | 001 | \$0 | \$10,994,039.98 | \$36,807,005,960.02 |
| | ST | TV-42 | Yes | 001 | \$5,000,000.00 | \$15,994,039.98 | \$36,802,005,960.02 |
| | ST | TV-43 | Yes | 001 | \$5,000,000.00 | \$20,994,039.98 | \$36,797,005,960.02 |
| | ST | TV-44 | Yes | 001 | \$5,000,000.00 | \$25,994,039.98 | \$36,792,005,960.02 |
| | ST | TV-45 | Yes | 001 | \$5,000,000.00 | \$30,994,039.98 | \$36,787,005,960.02 |
| | ST | TV-46 | Yes | 001 | \$5,000,000.00 | \$35,994,039.98 | \$36,782,005,960.02 |
| | ST | TV-47 | Yes | 001 | \$5,000,000.00 | \$40,994,039.98 | \$36,777,005,960.02 |
| | ST | TV-48 | Yes | 001 | \$5,000,000.00 | \$45,994,039.98 | \$36,772,005,960.02 |
| | ST | TV-49 | Yes | 001 | \$5,000,000.00 | \$50,994,039.98 | \$36,767,005,960.02 |
| | ST | TV-50 | Yes | 001 | \$5,000,000.00 | \$55,994,039.98 | \$36,762,005,960.02 |
| | ST | TV-51 | Yes | 001 | \$5,049,707.87 | \$61,043,747.85 | \$36,756,956,252.15 |
| | ST | TV-52 | Yes | 001 | \$396,916.66 | \$61,440,664.51 | \$36,756,559,335.49 |
| | ST | TV-53 | Yes | 001 | \$74,528.42 | \$61,515,192.93 | \$36,756,484,807.07 |

⁷Transfer amount of \$8,000,000 GRF (001) authorized by, and reflected below for, Public Act 97-72.

²Transfer amount of \$1,000,000 GRF (001) authorized by, and reflected below for, Public Act 97-72.

Notes to Exhibit 1

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| | | |
|---|---|---|
| <p>Abbreviations (Column 2): CA = Continuing Appropriation FE = Fiscal Emergency PA = Public Act R = Reserves ST = Statutory Transfer / TV = Transfer Voucher</p> | <p>Funds (Column 5): 0001 = General Revenue (GR) 0005 = GR Common School Special Account 0007 = Education Assistance 0412 = Common School 0686 = Budget Stabilization</p> | <p>Notes:</p> <ul style="list-style-type: none"> A positive amount in Column 6 <u>reduces</u> the amount remaining in Column 8. A negative amount in Column 6 <u>increases</u> the amount remaining in Column 8. |
|---|---|---|

| Exhibit 1 | | | | | | | |
|---|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000 | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| | ST | TV-74 | Yes | 001 | \$119,399.33 | \$61,634,592.26 | \$36,756,365,407.74 |
| | ST | TV-75 | Yes | 001 | \$124,485.59 | \$61,759,077.85 | \$36,756,240,922.15 |
| | ST | TV-76 | Yes | 001 | \$73,098.93 | \$61,832,176.78 | \$36,756,167,823.22 |
| | ST | TV-77 | Yes | 001 | \$65,526.10 | \$61,897,702.88 | \$36,756,102,297.12 |
| | ST | TV-78 | Yes | 001 | \$57,010.58 | \$61,954,713.46 | \$36,756,045,286.54 |
| | ST | TV-79 | Yes | 001 | \$121,689.83 | \$62,076,403.29 | \$36,755,923,596.71 |
| | ST | TV-80 | Yes | 001 | \$88,075.65 | \$62,164,478.94 | \$36,755,835,521.06 |
| | ST | TV-81 | Yes | 001 | \$85,479.33 | \$62,249,958.27 | \$36,755,750,041.73 |
| | ST | TV-82 | Yes | 001 | \$143,609.17 | \$62,393,567.44 | \$36,755,606,432.56 |
| | ST | TV-83 | Yes | 001 | \$84,867.99 | \$62,478,435.43 | \$36,755,521,564.57 |
| | ST | TV-84 | Yes | 001 | \$13,292.26 | \$62,491,727.69 | \$36,755,508,272.31 |
| | ST | TV-85 | Yes | 001 | \$144,833.97 | \$62,636,561.66 | \$36,755,363,438.34 |
| | ST | TV-86 | Yes | 001 | \$111,253.55 | \$62,747,815.21 | \$36,755,252,184.79 |
| | ST | TV-94 | Yes | 001 | \$14,150,920.51 | \$76,898,735.72 | \$36,741,101,264.28 |
| | ST | TV-95 | Yes | 001 | \$675,000 | \$77,573,735.72 | \$36,740,426,264.28 |
| | ST | TV-107 | Yes | 001 | \$1,018,700.00 | \$78,592,435.72 | \$36,739,407,564.28 |
| | ST | TV-108 | Yes | 001 | \$5,000,000.00 | \$83,592,435.72 | \$36,734,407,564.28 |
| | ST | TV-109 | Yes | 001 | \$818,000.00 | \$84,410,435.72 | \$36,733,589,564.28 |
| | ST | TV-110 | Yes | 001 | \$82,000.00 | \$84,492,435.72 | \$36,733,507,564.28 |
| | ST | TV-111 | Yes | 001 | \$27,000.00 | \$84,519,435.72 | \$36,733,480,564.28 |
| | ST | TV-112 | Yes | 001 | \$1,001,100.00 | \$85,520,535.72 | \$36,732,479,464.28 |
| | ST | TV-113 | Yes | 001 | \$1,112,000.00 | \$86,632,535.72 | \$36,731,367,464.28 |
| | ST | TV-114 | Yes | 001 | \$1,004,000.00 | \$87,636,535.72 | \$36,730,363,464.28 |
| | ST | TV-214 | Yes | 001 | \$1,315.00 | \$87,637,850.72 | \$36,730,362,149.28 |
| | ST | TV-217 | Yes | 001 | \$1,171,045.13 | \$88,808,895.85 | \$36,729,191,104.15 |
| | PA | 97-18 | No | -- | \$0 | \$88,808,895.85 | \$36,729,191,104.15 |
| | PA | 97-44 | No ³ | -- | \$0 | \$88,808,895.85 | \$36,729,191,104.15 |
| | PA | 97-53 | No ⁴ | -- | \$0 | \$88,808,895.85 | \$36,729,191,104.15 |
| | PA | 97-54 | Yes | 007 | \$845,485,000.00 | \$934,293,895.85 | \$35,883,706,104.15 |
| | PA | 97-55 | No ⁵ | -- | \$0 | \$934,293,895.85 | \$35,883,706,104.15 |
| | PA | 97-56 | Yes | 001 | \$779,542,300.00 | \$1,713,836,195.85 | \$35,104,163,804.15 |
| | PA | 97-57 | Yes | 001 | \$398,235,333.47 | \$2,112,071,529.32 | \$34,705,928,470.68 |
| | | | | 007 | \$62,626,471.00 | \$2,174,698,000.32 | \$34,643,301,999.68 |

³ P.A. 97-44 directed a transfer of \$365 million from the General Revenue Fund into the Healthcare Provider Relief Fund. The transfer took place in FY11 and so is not recorded against the FY12 spending cap balance.

⁴ P.A. 97-53 is an FY11 supplemental and non-fiscal correction to FY12 appropriations. No FY12 "state spending."

⁵ This is an appropriation bill. However, none of the authorized spending is from "General Funds" as defined by P.A. 96-1496.

| Exhibit 1 | | | | | | | |
|---|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000 | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| | PA | 97-58 | Yes | 001 | \$1,435,531,900.00 | \$3,610,229,900.32 | \$33,207,770,099.68 |
| | PA | 97-59 | No ⁵ | -- | \$0 | \$3,610,229,900.32 | \$33,207,770,099.68 |
| | PA | 97-60 | Yes | 001 | \$2,614,913,516.00 | \$6,225,143,416.32 | \$30,592,856,583.68 |
| | | | | 007 | \$309,631,376.00 | \$6,534,774,792.32 | \$30,283,225,207.68 |
| | | | | 412 | \$3,828,841,763.00 | \$10,363,616,555.32 | \$26,454,383,444.68 |
| | PA | 97-61 | Yes | 001 | \$968,300.00 | \$10,364,584,855.32 | \$26,453,415,144.68 |
| | PA | 97-62 | No ⁵ | -- | \$0 | \$10,364,584,855.32 | \$26,453,415,144.68 |
| | PA | 97-63 | Yes | 001 | \$61,653,060.00 | \$10,426,237,915.32 | \$26,391,762,084.68 |
| | PA | 97-64 | No ⁵ | -- | \$0 | \$10,426,237,915.32 | \$26,391,762,084.68 |
| | PA | 97-65 | Yes | 001 | \$1,602,559,000.00 | \$12,028,796,915.32 | \$24,789,203,084.68 |
| | PA | 97-66 | Yes | 001 | \$17,684,627.00 | \$12,046,481,542.32 | \$24,771,518,457.68 |
| | | | | 412 | \$162,681.00 | \$12,046,644,223.32 | \$24,771,355,776.68 |
| | | | | 007 | \$40,799.00 | \$12,046,685,022.32 | \$24,771,314,977.68 |
| | PA | 97-67 | Yes | 001 | \$10,449,000.00 | \$12,057,134,022.32 | \$24,760,865,977.68 |
| | | | | 007 | \$1,300,000.00 | \$12,058,434,022.32 | \$24,759,565,977.68 |
| | | | | 412 | \$2,405,172,000.00 | \$14,463,606,022.32 | \$22,354,393,977.68 |
| | PA | 97-68 | Yes | 001 | \$973,634,680.00 | \$15,437,240,702.32 | \$21,380,759,297.68 |
| | PA | 97-69 | Yes | 001 | \$481,195,301.00 | \$15,918,436,003.32 | \$20,899,563,996.68 |
| | | | | 007 | \$1,608,214,701.00 | \$17,526,650,704.32 | \$19,291,349,295.68 |
| | PA | 97-70 | Yes | 001 | \$11,735,197,014.00 | \$29,261,847,718.32 | \$7,556,152,281.68 |
| | PA | 97-71 | No | -- | \$0 | \$29,261,847,718.32 | \$7,556,152,281.68 |
| | PA | 97-72 | Yes | 001 | \$9,000,000.00 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | PA | 97-73 | No | -- | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | PA | 97-74 | No | -- | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | PA | 97-75 | No | -- | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | PA | 97-76 | No ⁵ | -- | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | PA | 97-95 | No ⁶ | -- | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| 5 | ST | TVA84 | No ⁷ | | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | ST | TVR84 | No ⁷ | | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |

⁶ P.A. 97-95 provides up to \$2 million to be deposited into the Clean Air Act (CAA) Permit Fund. The Act does not specify whether these amounts will first be deposited into a General Fund and then transferred to the CAA Permit Fund. If any statutory transfers are made pursuant to the authorization granted in P.A. 97-95 from a General Fund, this Report will reflect a reduction in the available spending cap balance at the time of the transfer notification.

⁷ TVR84 and TVA84 represent corrections to the receiving fund reflected in TV-84. Report #4 correctly reflected the transferring fund (GRF) and the amount (\$13,292.26).

| Exhibit 1 | | | | | | | |
|---|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000 | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| | ST | TV-125 | No ⁸ | | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | ST | TV-133 | No ⁸ | | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | ST | TV-141 | No ⁸ | | \$0 | \$29,270,847,718.32 | \$7,547,152,281.68 |
| | ST | TV-A172 | Yes | 001 | \$59,407.00 | \$29,270,907,125.32 | \$7,547,092,874.68 |
| | ST | TV-188 | Yes | 001 | \$1,010.00 | \$29,270,908,135.32 | \$7,547,091,864.68 |
| | ST | TV-218 | No ⁹ | | \$0 | \$29,270,908,135.32 | \$7,547,091,864.68 |
| | ST | TVR218 | No ⁹ | | \$0 | \$29,270,908,135.32 | \$7,547,091,864.68 |
| | ST | TV-A218 | Yes ⁹ | | \$1,124,255.67 | \$29,272,032,390.99 | \$7,545,967,609.01 |
| | ST | TV-219 | No | | \$0 | \$29,272,032,390.99 | \$7,545,967,609.01 |
| | ST | TV-220 | No | | \$0 | \$29,272,032,390.99 | \$7,545,967,609.01 |
| | ST | TV-221 | No | | \$0 | \$29,272,032,390.99 | \$7,545,967,609.01 |
| | ST | TV-234 | Yes | 001 | \$24,003,245.02 | \$29,296,035,636.01 | \$7,521,964,363.99 |
| | ST | TV-237 | Yes | 001 | \$77,890.48 | \$29,296,113,526.49 | \$7,521,886,473.51 |
| | ST | TV-238 | Yes | 001 | \$243.60 | \$29,296,113,770.09 | \$7,521,886,229.91 |
| | ST | TV-239 | Yes | 001 | \$60,351.42 | \$29,296,174,121.51 | \$7,521,825,878.49 |
| | ST | TV-240 | Yes | 001 | \$698,943.78 | \$29,296,873,065.29 | \$7,521,126,934.71 |
| | ST | TV-241 | Yes | 001 | \$8,647.73 | \$29,296,881,713.02 | \$7,521,118,286.98 |
| | ST | TV-242 | Yes | 001 | \$2,375.08 | \$29,296,884,088.10 | \$7,521,115,911.90 |
| | ST | TV-243 | Yes | 001 | \$447,367.87 | \$29,297,331,455.97 | \$7,520,668,544.03 |
| | ST | TV-246 | Yes | 001 | \$458.23 | \$29,297,331,914.20 | \$7,520,668,085.80 |
| | ST | TV-247 | Yes | 001 | \$175.81 | \$29,297,332,090.01 | \$7,520,667,909.99 |
| | ST | TV-248 | Yes | 001 | \$130.81 | \$29,297,332,220.82 | \$7,520,667,779.18 |
| | ST | TV-249 | Yes | 001 | \$273.07 | \$29,297,332,493.89 | \$7,520,667,506.11 |
| | ST | TV-250 | Yes | 001 | \$3,051,929.23 | \$29,300,384,423.12 | \$7,517,615,576.88 |
| | ST | TV-251 | Yes | 001 | \$44,091.25 | \$29,300,428,514.37 | \$7,517,571,485.63 |
| | ST | TV-252 | Yes | 001 | \$298,468.54 | \$29,300,726,982.91 | \$7,517,273,017.09 |
| | ST | TV-253 | Yes | 001 | \$603,957.24 | \$29,301,330,940.15 | \$7,516,669,059.85 |
| | ST | TV-254 | Yes | 001 | \$14,779,719.04 | \$29,316,110,659.19 | \$7,501,889,340.81 |
| | ST | TV-255 | Yes | 001 | \$278,772.47 | \$29,316,389,431.66 | \$7,501,610,568.34 |
| | ST | TV-256 | Yes | 001 | \$11,837,918.37 | \$29,328,227,350.03 | \$7,489,772,649.97 |
| | ST | TV-257 | Yes | 001 | \$4,466,116.43 | \$29,332,693,466.46 | \$7,485,306,533.54 |
| | ST | TV-258 | Yes | 001 | \$24,749,278.73 | \$29,357,442,745.19 | \$7,460,557,254.81 |

⁸ Transfer previously recorded under P.A. 97-66.

⁹ Transfer of \$2,911,658.23 by TV-218 was reversed in its entirety by TVR218 and then amended by TV-A218 in the correct amount of \$1,124,255.67.

| Exhibit 1 | | | | | | | |
|---|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000 | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| | ST | TV-259 | Yes | 001 | \$342,395.65 | \$29,357,785,140.84 | \$7,460,214,859.16 |
| | ST | TV-260 | Yes | 001 | \$7,232,228.88 | \$29,365,017,369.72 | \$7,452,982,630.28 |
| | ST | TV-261 | Yes | 001 | \$112,210.48 | \$29,365,129,580.20 | \$7,452,870,419.80 |
| | ST | TV-262 | Yes | 001 | \$486,741.88 | \$29,365,616,322.08 | \$7,452,383,677.92 |
| | ST | TV-263 | Yes | 001 | \$2,172,962.24 | \$29,367,789,284.32 | \$7,450,210,715.68 |
| | ST | TV-264 | Yes | 001 | \$96,555,483.33 | \$29,464,344,767.65 | \$7,353,655,232.35 |
| | ST | TV-265 | Yes | 001 | \$34,188,469.00 | \$29,498,533,236.65 | \$7,319,466,763.35 |
| | ST | TV-278 | Yes | 001 | \$260,162.75 | \$29,498,793,399.40 | \$7,319,206,600.60 |
| | ST | TV-279 | Yes | 001 | \$922,688.61 | \$29,499,716,088.01 | \$7,318,283,911.99 |
| | ST | TV-283 | Yes | 001 | \$1,166,666.66 | \$29,500,882,754.67 | \$7,317,117,245.33 |
| | ST | TV-285 | Yes | 001 | \$32,763.94 | \$29,500,915,518.61 | \$7,317,084,481.39 |
| | ST | TV-291 | Yes | 001 | \$2,750,000.00 | \$29,503,665,518.61 | \$7,314,334,481.39 |
| | ST | TV-297 | Yes | 001 | \$2,286,594.24 | \$29,505,952,112.85 | \$7,312,047,887.15 |
| | ST | TV-298 | Yes | 001 | \$3,612,570.83 | \$29,509,564,683.68 | \$7,308,435,316.32 |
| | ST | TV-299 | Yes | 001 | \$3,612,570.83 | \$29,513,177,254.51 | \$7,304,822,745.49 |
| | ST | TV-300 | Yes | 001 | \$3,612,570.84 | \$29,516,789,825.35 | \$7,301,210,174.65 |
| | ST | TV-301 | Yes | 001 | \$3,612,570.83 | \$29,520,402,396.18 | \$7,297,597,603.82 |
| | ST | TV-302 | Yes | 001 | \$3,612,570.83 | \$29,524,014,967.01 | \$7,293,985,032.99 |
| | ST | TV-303 | Yes | 001 | \$3,612,570.84 | \$29,527,627,537.85 | \$7,290,372,462.15 |
| | ST | TV-304 | Yes | 001 | \$1,742,000.00 | \$29,529,369,537.85 | \$7,288,630,462.15 |
| | ST | TV-305 | Yes | 001 | \$5,000,000.00 | \$29,534,369,537.85 | \$7,283,630,462.15 |
| | ST | TV-306 | Yes | 001 | \$396,916.66 | \$29,534,766,454.51 | \$7,283,233,545.49 |
| | ST | TV-307 | Yes | 001 | \$1,980,449.09 | \$29,536,746,903.60 | \$7,281,253,096.40 |
| | ST | TV-308 | Yes | 001 | \$1,326,900.90 | \$29,538,073,804.50 | \$7,279,926,195.50 |
| | ST | TV-309 | Yes | 001 | \$138,457.73 | \$29,538,212,262.23 | \$7,279,787,737.77 |
| | ST | TV-310 | Yes | 001 | \$139,998.42 | \$29,538,352,260.65 | \$7,279,647,739.35 |
| | ST | TV-311 | Yes | 001 | \$200,178.67 | \$29,538,552,439.32 | \$7,279,447,560.68 |
| | ST | TV-312 | Yes | 001 | \$138,805.17 | \$29,538,691,244.49 | \$7,279,308,755.51 |
| | ST | TV-314 | Yes | 001 | \$44,091.25 | \$29,538,735,335.74 | \$7,279,264,664.26 |
| | ST | TV-317 | Yes | 001 | \$1,229,317.69 | \$29,539,964,653.43 | \$7,278,035,346.57 |
| | ST | TV-319 | Yes | 001 | \$27,282.98 | \$29,539,991,936.41 | \$7,278,008,063.59 |
| | ST | TV-320 | Yes | 001 | \$1,909,078.13 | \$29,541,901,014.54 | \$7,276,098,985.46 |
| | ST | TV-321 | Yes | 001 | \$1,094,100.00 | \$29,542,995,114.54 | \$7,275,004,885.46 |
| | ST | TV-325 | Yes | 001 | \$675,000.00 | \$29,543,670,114.54 | \$7,274,329,885.46 |
| | ST | TV-334 | Yes | 001 | \$105,944.01 | \$29,543,776,058.55 | \$7,274,223,941.45 |
| | ST | TV-337 | Yes | 001 | \$3,040,225.79 | \$29,546,816,284.34 | \$7,271,183,715.66 |
| | ST | TV-345 | Yes | 001 | \$13,413,730.67 | \$29,560,230,015.01 | \$7,257,769,984.99 |
| | ST | TV-355 | Yes | 001 | \$2,000,000.00 | \$29,562,230,015.01 | \$7,255,769,984.99 |

| Exhibit 1 | | | | | | | |
|---|--------------------|----------|------------------------------|-------------|------------------------|--|--|
| TOTAL AMOUNT OF AUTHORIZED STATE SPENDING vs. FISCAL YEAR 2012 SPENDING CAP OF \$36,818,000,000 | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Report Number | Authorization Type | Citation | Does it Impact the FY12 Cap? | Fund Number | Spending Authorization | FY12 Cumulative State Spending To Date | FY12 Balance of State Spending Cap Remaining |
| | ST | TV-356 | Yes | 001 | \$2,000,000.00 | \$29,564,230,015.01 | \$7,253,769,984.99 |
| | ST | TV-357 | Yes | 001 | \$2,000,000.00 | \$29,566,230,015.01 | \$7,251,769,984.99 |
| | ST | TV-358 | Yes | 001 | \$1,223,750.71 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-119 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-133 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-188 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-227 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-233 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-274 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-306 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | PA | 97-333 | No | | \$0 | \$29,567,453,765.72 | \$7,250,546,234.28 |
| | ST | TV-354 | Yes | 001 | \$5,480.96 | \$29,567,459,246.68 | \$7,250,540,753.32 |
| | ST | TV-363 | Yes | 001 | \$649,797.87 | \$29,568,109,044.55 | \$7,249,890,955.45 |
| | ST | TV-381 | Yes | 001 | \$35.00 | \$29,568,109,079.55 | \$7,249,890,920.45 |
| | ST | TV-382 | Yes | 001 | \$35.00 | \$29,568,109,114.55 | \$7,249,890,885.45 |
| | ST | TV-383 | No | | \$0 | \$29,568,109,114.55 | \$7,249,890,885.45 |
| | ST | TV-384 | No | | \$0 | \$29,568,109,114.55 | \$7,249,890,885.45 |
| | ST | TV-395 | Yes | 001 | \$162,540.82 | \$29,568,271,655.37 | \$7,249,728,344.63 |
| | ST | TV-412 | Yes | 001 | \$69,729.95 | \$29,568,341,385.32 | \$7,249,658,614.68 |
| | ST | TV-419 | Yes | 001 | \$17,064,979.51 | \$29,585,406,364.83 | \$7,232,593,635.17 |
| | ST | TV-420 | Yes | 001 | \$17,064,979.53 | \$29,602,471,344.36 | \$7,215,528,655.64 |
| | ST | TV-421 | Yes | 001 | \$17,064,979.53 | \$29,619,536,323.89 | \$7,198,463,676.11 |
| | ST | TV-422 | Yes | 001 | \$17,064,979.53 | \$29,636,601,303.42 | \$7,181,398,696.58 |
| | ST | TV-434 | Yes | 001 | \$28,900.00 | \$29,636,630,203.42 | \$7,181,369,796.58 |
| | ST | TV-436 | Yes | 001 | \$42,500.00 | \$29,636,672,703.42 | \$7,181,327,296.58 |
| | ST | TV-455 | Yes | 001 | \$200.00 | \$29,636,672,903.42 | \$7,181,327,096.58 |
| | ST | TV-456 | Yes | 001 | \$46,405.43 | \$29,636,719,308.85 | \$7,181,280,691.15 |
| | ST | TV-458 | Yes | 001 | \$264,000.00 | \$29,636,983,308.85 | \$7,181,016,691.15 |