

November 2003

STATE OF ILLINOIS
BOARD OF HIGHER EDUCATION

REPORT ON COMPENSABLE SICK LEAVE

State statute requires the Board of Higher Education, in conjunction with the Governor's Office of Management and Budget, to prepare a report showing the amount by which the costs associated with compensable sick leave have been reduced as a result of the termination of compensable sick leave accrual. The report is limited to compensable sick leave for state employees who are participants of the State University Retirement System, and is required annually beginning November 15, 2001. This is the third of such reports prepared in accordance with 40 ILCS 5/15-158.3(b).

History/Statutory Authorizations. Public Act 83-976 created a new benefit for state employees allowing for payouts of unused sick leave days upon retirement, resignation, death, or termination from service. The benefit was intended to reduce the amount of sick leave time used by state employees. Concerns regarding the growing costs related to sick leave payouts and liabilities resulted in an amendment to the State Finance Act in 1998 that eliminated any further accumulation of compensable sick leave on January 1, 1998.

The State Finance Act (30 ILCS 105/14a) permits state employees to receive a payout upon their retirement, resignation, or termination from service for any unused accumulated sick leave days earned from January 1, 1984 through December 31, 1997. The payouts are computed by multiplying one-half of the number of accumulated sick leave days by the daily rate of an employee's salary at the time of separation from service. Participants of the State University Retirement System who are eligible for this benefit include employees of public universities, the Illinois Community College Board, Illinois Mathematics and Science Academy, State Universities Civil Service System, State Universities Retirement System, and the Illinois Board of Higher Education. This benefit as authorized by the State Finance Act does not apply to employees of community college districts, which are local units of government. Employees of the Illinois Student Assistance Commission are eligible for this benefit, but are participants in the State Employees Retirement System and, therefore are not included in the scope of this report.

Expenditures. Table 1 summarizes expenditures made by Illinois higher education institutions and agencies for accumulated sick leave for fiscal years 1998 through 2003. Expenditures for accumulated sick leave payouts vary annually depending on the number of employee separations each year and the salary levels of the persons leaving employment. During the six years examined in this report, expenditures ranged from \$17.6 million in fiscal year 1999 to \$29.8 million in fiscal year 2003.

Illinois public universities, the Illinois Mathematics and Science Academy, and higher education agencies spent \$29.8 million in fiscal year 2003 for compensable sick leave, \$11.2 million, or 60.2 percent more, than in fiscal year 1998. Of the total amount expended in fiscal year 2003, \$24.1 million, or 80.9 percent of the total, were from state general funds.

Tables A-1 through A-6 in the appendix provide detailed information regarding the expenditures made by each public university, the Illinois Mathematics and Science Academy, and higher education agencies by fund for fiscal years 1998 through 2003.

Accrued Liabilities. Table 2 presents accumulated sick leave liabilities for public universities, the Illinois Mathematics and Science Academy, and higher education agencies for fiscal years 1998 through 2003. The accumulated liability reflects the total value of one-half of the unused sick leave days earned between January 1, 1984 and December 31, 1997 by existing higher education employees. The total liability listed for each year is based on the employees' salaries for the listed fiscal year.

Accumulated sick leave liability decreased in each of the six years examined on Table 2. Accumulated liability decreased from \$230.7 million in fiscal year 1998 to \$174.1 million in fiscal year 2003, a decrease of \$56.6 million, or 24.5 percent. Nearly 70 percent of the fiscal year 2003 accrued liability for sick leave is from state general funds.

Tables A-6 through A-10 in the appendix provide detailed information regarding accumulated sick leave liability for each public university, the Illinois Mathematics and Science Academy, and higher education agencies by fund for fiscal years 1998 through 2003.

Conclusion. Accumulated liabilities for sick leave payouts were less in fiscal year 2003 than in fiscal year 1998, the year in which this employee benefit was terminated. Expenditures and liabilities should continue to decrease as additional employees separate from service with State Universities Retirement System employers in the future.

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Table A-1
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2003

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 409.7	\$ 148.7	\$ 10.4	\$ 568.8
Eastern Illinois University	436.3	272.0	5.3	713.6
Governors State University	458.9	145.0	3.2	607.1
Illinois State University	1,006.6	5.1	247.9	1,259.6
Northeastern Illinois University	717.1	103.4	7.5	828.0
Northern Illinois University	1,027.8	481.5	138.1	1,647.4
Western Illinois University	12,683.0	-	1,047.0	13,730.0
<u>Southern Illinois University</u>	<u>1,346.9</u>	<u>483.2</u>	<u>304.4</u>	<u>2,134.5</u>
Carbondale	676.3	225.5	132.2	1,034.0
School of Medicine	186.7	18.3	100.6	305.6
Edwardsville	458.5	239.4	32.3	730.2
University Administration	25.4	-	39.3	64.7
<u>University of Illinois</u>	<u>5,888.6</u>	<u>-</u>	<u>2,254.1</u>	<u>8,142.7</u>
Chicago	2,267.5	-	936.4	3,203.9
Springfield	270.4	-	16.1	286.5
Urbana-Champaign	3,350.7	-	1,301.6	4,652.3
University Administration	-	-	-	-
Total Universities	23,974.9	1,638.9	4,017.9	29,631.7
Illinois Community College Board	0.2	-	-	0.2
Illinois Mathematics and Science Academy	101.3	-	-	101.3
State Universities Civil Service System	-	-	-	-
Board of Higher Education	27.8	-	-	27.8
State University Retirement System	-	-	29.8	29.8
Total	<u>\$ 24,104.2</u>	<u>\$ 1,638.9</u>	<u>\$ 4,047.7</u>	<u>\$ 29,790.8</u>

SOURCE: Illinois Board of Higher Education Files

Table A-2
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2002

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 304.5	\$ 338.4	\$ 69.5	\$ 712.4
Eastern Illinois University	483.9	231.9	22.1	737.9
Governors State University	407.1	69.6	79.1	555.8
Illinois State University	707.1	700.9	240.7	1,648.7
Northeastern Illinois University	391.1	459.4	1.5	852.0
Northern Illinois University	899.5	385.5	70.7	1,355.7
Western Illinois University	1,555.2	-	77.4	1,632.6
<u>Southern Illinois University</u>	<u>1,559.5</u>	<u>416.8</u>	<u>249.9</u>	<u>2,226.2</u>
Carbondale	854.8	213.7	188.5	1,257.0
School of Medicine	134.5	67.6	24.8	226.9
Edwardsville	528.7	135.5	13.4	677.6
University Administration	41.5	-	23.2	64.7
<u>University of Illinois</u>	<u>6,444.2</u>	<u>-</u>	<u>2,386.5</u>	<u>8,830.7</u>
Chicago	2,500.1	-	1,028.8	3,528.9
Springfield	429.2	-	3.1	432.3
Urbana-Champaign	3,049.0	-	1,277.1	4,326.1
University Administration	465.9	-	77.5	543.4
Total Universities	12,752.1	2,602.5	3,197.4	18,552.0
Illinois Community College Board	4.0	-	-	4.0
Illinois Mathematics and Science Academy	76.0	-	-	76.0
State Universities Civil Service System	41.0	-	-	41.0
Board of Higher Education	33.9	-	-	33.9
State University Retirement System	-	-	2.4	2.4
Total	<u>\$ 12,907.0</u>	<u>\$ 2,602.5</u>	<u>\$ 3,199.8</u>	<u>\$ 18,709.3</u>

SOURCE: Illinois Board of Higher Education Files

Table A-3
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2001

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 478.7	\$ 62.7	\$ 57.6	\$ 599.0
Eastern Illinois University	698.0	359.7	39.6	1,097.3
Governors State University	275.5	44.5	18.6	338.6
Illinois State University	901.6	143.7	240.6	1,285.9
Northeastern Illinois University	513.9	177.2	13.9	705.0
Northern Illinois University	836.7	309.5	207.5	1,353.7
Western Illinois University	1,046.4	-	25.2	1,071.6
<u>Southern Illinois University</u>	<u>1,497.4</u>	<u>475.9</u>	<u>251.2</u>	<u>2,224.5</u>
Carbondale	859.1	286.3	157.3	1,302.7
School of Medicine	156.4	32.8	58.9	248.1
Edwardsville	475.6	156.8	34.9	667.3
University Administration	6.3	-	0.1	6.4
<u>University of Illinois</u>	<u>6,702.0</u>	<u>-</u>	<u>2,357.0</u>	<u>9,059.0</u>
Chicago	2,438.6	-	1,219.3	3,657.9
Springfield	266.1	-	21.5	287.6
Urbana-Champaign	3,633.9	-	999.2	4,633.1
University Administration	363.4	-	117.0	480.4
Total Universities	12,950.2	1,573.2	3,211.2	17,734.6
Illinois Community College Board	4.3			4.3
Illinois Mathematics and Science Academy	58.8	-	-	58.8
State Universities Civil Service System	2.0	-	-	2.0
Board of Higher Education	27.0			27.0
State University Retirement System	-	-	0.6	0.6
Total	<u>\$ 13,042.3</u>	<u>\$ 1,573.2</u>	<u>\$ 3,211.8</u>	<u>\$ 17,827.3</u>

SOURCE: Illinois Board of Higher Education Files

Table A-4
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2000

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 892.6	\$ 156.9	\$ 29.4	\$ 1,078.9
Eastern Illinois University	750.1	422.1	36.3	1,208.5
Governors State University	296.0	83.0	42.0	421.0
Illinois State University	739.8	554.7	302.0	1,596.5
Northeastern Illinois University	-	595.1	0.1	595.2
Northern Illinois University	855.5	316.4	208.9	1,380.8
Western Illinois University	1,397.6	-	42.3	1,439.9
<u>Southern Illinois University</u>	<u>1,393.5</u>	<u>387.0</u>	<u>305.4</u>	<u>2,085.9</u>
Carbondale	983.1	275.0	229.1	1,487.2
Edwardsville	401.9	112.0	76.3	590.2
University Administration	8.5	-	-	8.5
<u>University of Illinois</u>	<u>7,586.1</u>	<u>-</u>	<u>2,553.9</u>	<u>10,140.0</u>
Chicago	2,751.9	-	1,226.4	3,978.3
Springfield	426.5	-	9.8	436.3
Urbana-Champaign	3,983.0	-	1,256.0	5,239.0
University Administration	424.7	-	61.7	486.4
Total Universities	13,911.2	2,515.2	3,520.3	19,946.7
Illinois Community College Board	23.0	-	-	23.0
Illinois Mathematics and Science Acader	82.2	-	-	82.2
State Universities Civil Service System	27.0	-	-	27.0
Board of Higher Education	58.0	-	-	58.0
State University Retirement System	-	-	0.1	0.1
Total	<u>\$ 14,101.4</u>	<u>\$ 2,515.2</u>	<u>\$ 3,520.4</u>	<u>\$ 20,137.0</u>

SOURCE: Illinois Board of Higher Education Files

Table A-5
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 1999

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 570.0	\$ 120.0	\$ 14.0	\$ 704.0
Eastern Illinois University	627.7	337.9	65.1	1,030.7
Governors State University	307.7	88.3	37.8	433.8
Illinois State University	440.4	717.8	279.4	1,437.6
Northeastern Illinois University	-	928.1	7.2	935.3
Northern Illinois University	837.0	309.6	248.6	1,395.2
Western Illinois University	866.8	-	58.8	925.6
<u>Southern Illinois University</u>	<u>1,320.4</u>	<u>438.0</u>	<u>398.9</u>	<u>2,157.3</u>
Carbondale	876.2	333.6	359.3	1,569.1
Edwardsville	444.2	104.4	36.4	585.0
University Administration	-	-	3.2	3.2
<u>University of Illinois</u>	<u>5,968.0</u>	<u>-</u>	<u>2,526.3</u>	<u>8,494.3</u>
Chicago	2,226.4	-	1,356.9	3,583.3
Springfield	240.8	-	4.6	245.4
Urbana-Champaign	3,184.4	-	1,086.5	4,270.9
University Administration	316.4	-	78.3	394.7
Total Universities	10,938.0	2,939.7	3,636.1	17,513.8
Illinois Community College Board	39.8	-	-	39.8
Illinois Mathematics and Science Academy	25.3	-	-	25.3
State Universities Civil Service System	-	-	-	-
Board of Higher Education	51.0	-	-	51.0
State University Retirement System	-	-	3.5	3.5
Total	<u>\$ 11,054.1</u>	<u>\$ 2,939.7</u>	<u>\$ 3,639.6</u>	<u>\$ 17,633.4</u>

SOURCE: Illinois Board of Higher Education Files

Table A-6
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 1998

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 266.2	\$ 232.3	\$ 11.0	\$ 509.5
Eastern Illinois University	675.3	366.8	133.9	1,176.0
Governors State University	150.5	64.5	-	215.0
Illinois State University	606.9	564.6	188.0	1,359.5
Northeastern Illinois University	45.8	750.6	11.0	807.4
Northern Illinois University	1,088.0	600.0	298.0	1,986.0
Western Illinois University	1,198.8	-	188.5	1,387.3
<u>Southern Illinois University</u>	<u>1,504.9</u>	<u>467.7</u>	<u>338.4</u>	<u>2,311.0</u>
Carbondale	1,041.4	334.4	287.5	1,663.3
Edwardsville	463.1	133.3	36.8	633.2
University Administration	0.4	-	14.1	14.5
<u>University of Illinois</u>	<u>5,790.6</u>	<u>-</u>	<u>2,911.9</u>	<u>8,702.5</u>
Chicago	2,205.2	-	1,411.2	3,616.4
Springfield	122.2	-	19.9	142.1
Urbana-Champaign	3,159.5	-	1,398.6	4,558.1
University Administration	303.7	-	82.2	385.9
Total Universities	11,327.0	3,046.5	4,080.7	18,454.2
Illinois Community College Board	-	-	-	-
Illinois Mathematics and Science Academy	41.3	-	-	41.3
State Universities Civil Service System	52.6	-	-	52.6
Board of Higher Education	46.0	-	-	46.0
State University Retirement System	-	-	0.3	0.3
Total	<u>\$ 11,466.9</u>	<u>\$ 3,046.5</u>	<u>\$ 4,081.0</u>	<u>\$ 18,594.4</u>

SOURCE: Illinois Board of Higher Education Files

Table A-7
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2003

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 4,236.1	\$ 523.1	\$ 174.5	\$ 4,933.7
Eastern Illinois University	6,405.2	3,992.9	732.1	11,130.2
Governors State University	2,899.0	901.7	-	3,800.7
Illinois State University	4,554.6	3,832.9	3,171.1	11,558.6
Northeastern Illinois University	-	7,532.7	47.0	7,579.7
Northern Illinois University	7,597.7	3,575.4	1,562.5	12,735.6
Western Illinois University	1,273.9	-	213.0	1,486.9
<u>Southern Illinois University</u>	<u>12,660.4</u>	<u>3,943.5</u>	<u>2,728.7</u>	<u>19,332.6</u>
Carbondale	7,400.1	2,409.0	1,073.5	10,882.6
School of Medicine	2,242.3	34.9	866.8	3,144.0
Edwardsville	2,872.3	1,499.6	610.1	4,982.0
University Administration	145.7	-	178.3	324.0
<u>University of Illinois</u>	<u>80,820.9</u>	<u>-</u>	<u>19,400.2</u>	<u>100,221.1</u>
Chicago	27,336.3	-	11,216.7	38,553.0
Springfield	1,891.8	-	75.0	1,966.8
Urbana-Champaign	47,002.1	-	7,186.5	54,188.6
University Administration	4,590.7	-	922.0	5,512.7
Total Universities	120,447.8	24,302.2	28,029.1	172,779.1
Illinois Community College Board	130.0	-	-	130.0
Illinois Mathematics and Science Academy	792.0	-	-	792.0
State Universities Civil Service System	25.8	-	-	25.8
Board of Higher Education	129.8	-	-	129.8
State University Retirement System	-	-	233.9	233.9
Total	<u>\$ 121,525.4</u>	<u>\$ 24,302.2</u>	<u>\$ 28,263.0</u>	<u>\$ 174,090.6</u>

SOURCE: Illinois Board of Higher Education Files

Table A-8
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2002

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 5,099.0	\$ 103.0	\$ 111.0	\$ 5,313.0
Eastern Illinois University	7,469.4	3,583.6	777.5	11,830.5
Governors State University	3,440.7	998.9	-	4,439.6
Illinois State University	4,958.0	4,356.2	3,476.1	12,790.3
Northeastern Illinois University	-	8,949.2	48.3	8,997.5
Northern Illinois University	8,805.3	3,855.1	1,799.8	14,460.2
Western Illinois University	14,179.0	-	1,201.0	15,380.0
<u>Southern Illinois University</u>	<u>14,791.8</u>	<u>3,351.8</u>	<u>3,588.7</u>	<u>21,732.3</u>
Carbondale	8,492.6	2,316.4	2,128.8	12,937.8
School of Medicine	2,423.7	107.9	914.1	3,445.7
Edwardsville	3,619.3	927.5	404.7	4,951.5
University Administration	256.2	-	141.1	397.3
<u>University of Illinois</u>	<u>87,448.6</u>	<u>-</u>	<u>19,945.7</u>	<u>107,394.3</u>
Chicago	29,919.1	-	11,281.8	41,200.9
Springfield	2,107.5	-	107.7	2,215.2
Urbana-Champaign	50,356.6	-	7,587.3	57,943.9
University Administration	5,065.4	-	968.9	6,034.3
Total Universities	146,191.8	25,197.8	30,948.1	202,337.7
Illinois Community College Board	130.0			130.0
Illinois Mathematics and Science Academy	911.0	-	-	911.0
State Universities Civil Service System	26.0	-	-	26.0
Board of Higher Education	157.7			157.7
State University Retirement System	-	-	240.6	240.6
Total	<u>\$ 147,416.5</u>	<u>\$ 25,197.8</u>	<u>\$ 31,188.7</u>	<u>\$ 203,803.0</u>

SOURCE: Illinois Board of Higher Education Files

Table A-9
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2001

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 5,425.0	\$ 169.0	\$ 96.0	\$ 5,690.0
Eastern Illinois University	7,100.6	3,823.4	773.6	11,697.6
Governors State University	3,635.5	1,057.9	-	4,693.4
Illinois State University	5,782.2	4,378.2	3,449.7	13,610.1
Northeastern Illinois University	-	8,609.3	46.9	8,656.2
Northern Illinois University	10,055.6	3,719.2	1,811.4	15,586.2
Western Illinois University	14,294.0	-	959.8	15,253.8
<u>Southern Illinois University</u>	<u>15,452.8</u>	<u>4,316.2</u>	<u>2,661.7</u>	<u>22,430.7</u>
Carbondale	8,503.3	2,828.3	1,429.7	12,761.3
School of Medicine	2,403.1	109.5	714.0	3,226.6
Edwardsville	4,179.5	1,378.4	379.5	5,937.4
University Administration	366.9	-	138.5	505.4
<u>University of Illinois</u>	<u>89,920.8</u>	<u>-</u>	<u>20,162.7</u>	<u>110,083.5</u>
Chicago	31,004.6	-	11,370.5	42,375.1
Springfield	2,493.6	-	101.4	2,595.0
Urbana-Champaign	51,171.0	-	7,814.5	58,985.5
University Administration	5,251.6	-	876.3	6,127.9
Total Universities	151,666.5	26,073.2	29,961.8	207,701.5
Illinois Community College Board	127.6	-	-	127.6
Illinois Mathematics and Science Academy	946.0	-	-	946.0
State Universities Civil Service System	64.0	-	-	64.0
Board of Higher Education	187.0	-	-	187.0
State University Retirement System	-	-	233.1	233.1
Total	<u>\$ 152,991.1</u>	<u>\$ 26,073.2</u>	<u>\$ 30,194.9</u>	<u>\$ 209,259.2</u>

SOURCE: Illinois Board of Higher Education Files

Table A-10
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2000

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 5,561.0	\$ 222.0	\$ 160.0	\$ 5,943.0
Eastern Illinois University	7,182.8	4,040.2	845.4	12,068.4
Governors State University	3,934.0	1,121.0	-	5,055.0
Illinois State University	5,789.6	4,591.0	3,775.9	14,156.5
Northeastern Illinois University	-	9,884.4	51.3	9,935.7
Northern Illinois University	9,687.0	3,582.9	1,944.1	15,214.0
Western Illinois University	14,158.1	-	1,107.4	15,265.5
<u>Southern Illinois University</u>	<u>15,940.4</u>	<u>4,488.4</u>	<u>2,992.8</u>	<u>23,421.6</u>
Carbondale	11,362.1	3,268.4	2,300.5	16,931.0
Edwardsville	4,376.5	1,220.0	629.9	6,226.4
University Administration	201.8	-	62.4	264.2
<u>University of Illinois</u>	<u>94,563.0</u>	<u>-</u>	<u>22,254.5</u>	<u>116,817.5</u>
Chicago	32,521.5	-	12,539.6	45,061.1
Springfield	2,634.2	-	145.4	2,779.6
Urbana-Champaign	52,962.7	-	9,029.8	61,992.5
University Administration	6,444.6	-	539.7	6,984.3
Total Universities	156,815.9	27,929.9	33,131.4	217,877.2
Illinois Community College Board	125.3	-	-	125.3
Illinois Mathematics and Science Academy	940.0	-	-	940.0
State Universities Civil Service System	62.0	-	-	62.0
Board of Higher Education	208.0	-	-	208.0
State University Retirement System	-	-	223.5	223.5
Total	<u>\$ 158,151.2</u>	<u>\$ 27,929.9</u>	<u>\$ 33,354.9</u>	<u>\$ 219,436.0</u>

SOURCE: Illinois Board of Higher Education Files

Table A-11
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 1999

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 6,949.0	\$ 277.0	\$ 200.0	\$ 7,426.0
Eastern Illinois University	7,539.3	4,059.6	933.4	12,532.3
Governors State University	3,831.2	1,099.2	-	4,930.4
Illinois State University	4,787.8	6,530.1	3,681.6	14,999.5
Northeastern Illinois University	-	10,279.5	58.0	10,337.5
Northern Illinois University	10,245.8	3,782.0	2,016.1	16,043.9
Western Illinois University	14,756.4	-	1,000.8	15,757.2
<u>Southern Illinois University</u>	<u>13,637.3</u>	<u>4,697.8</u>	<u>2,409.0</u>	<u>20,744.1</u>
Carbondale	9,056.1	3,653.2	1,739.8	14,449.1
Edwardsville	4,441.8	1,044.6	644.1	6,130.5
University Administration	139.4	-	25.1	164.5
<u>University of Illinois</u>	<u>100,057.8</u>	<u>-</u>	<u>22,513.9</u>	<u>122,571.7</u>
Chicago	33,796.3	-	12,999.2	46,795.5
Springfield	3,025.4	-	144.9	3,170.3
Urbana-Champaign	56,222.4	-	8,886.2	65,108.6
University Administration	7,013.7	-	483.6	7,497.3
Total Universities	161,804.6	30,725.2	32,812.8	225,342.6
Illinois Community College Board	168.0	-	-	168.0
Illinois Mathematics and Science Academy	1,018.0	-	-	1,018.0
State Universities Civil Service System	85.0	-	-	85.0
Board of Higher Education	248.0	-	-	248.0
State University Retirement System	-	-	240.2	240.2
Total	<u>\$ 163,323.6</u>	<u>\$ 30,725.2</u>	<u>\$ 33,053.0</u>	<u>\$ 227,101.8</u>

SOURCE: Illinois Board of Higher Education Files

Table A-12
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 1998

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 5,947.0	\$ 1,091.0	\$ 355.0	\$ 7,393.0
Eastern Illinois University	6,672.4	3,624.5	904.6	11,201.5
Governors State University	3,794.9	1,626.4	-	5,421.3
Illinois State University	4,992.1	6,949.6	3,917.6	15,859.3
Northeastern Illinois University	-	10,314.0	67.0	10,381.0
Northern Illinois University	9,468.0	5,224.0	2,239.0	16,931.0
Western Illinois University	15,297.0	-	913.0	16,210.0
<u>Southern Illinois University</u>	<u>16,695.1</u>	<u>5,175.7</u>	<u>3,273.3</u>	<u>25,144.1</u>
Carbondale	11,839.3	3,818.8	2,555.2	18,213.3
Edwardsville	4,714.1	1,356.9	687.9	6,758.9
University Administration	141.7	-	30.2	171.9
<u>University of Illinois</u>	<u>95,814.5</u>	<u>-</u>	<u>24,490.4</u>	<u>120,304.9</u>
Chicago	32,460.5	-	14,905.7	47,366.2
Springfield	3,131.8	-	169.7	3,301.5
Urbana-Champaign	53,928.4	-	8,861.4	62,789.8
University Administration	6,293.8	-	553.6	6,847.4
Total Universities	158,681.0	34,005.2	36,159.9	228,846.1
Illinois Community College Board	174.4	-	-	174.4
Illinois Mathematics and Science Academy	1,096.0	-	-	1,096.0
State Universities Civil Service System	81.5	-	-	81.5
Board of Higher Education	281.0	-	-	281.0
State University Retirement System	-	-	224.9	224.9
Total	<u>\$ 160,313.9</u>	<u>\$ 34,005.2</u>	<u>\$ 36,384.8</u>	<u>\$ 230,703.9</u>

SOURCE: Illinois Board of Higher Education Files