

November 14, 2007

STATE OF ILLINOIS  
BOARD OF HIGHER EDUCATION

**REPORT ON COMPENSABLE SICK LEAVE**

State statute requires the Board of Higher Education 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

**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. 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 2002 through 2007. 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 \$14.8 million in the most recent fiscal year to \$29.8 million in fiscal year 2003.

Illinois public universities, the Illinois Mathematics and Science Academy, and higher education agencies spent \$14.8 million in fiscal year 2007 for compensable sick leave, \$3.9 million, or 20.9 percent, less than in fiscal year 2002. Of the total amount expended in fiscal year 2007, \$9.7 million, or 65.8 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 2002 through 2007.

**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 2002 through 2007. 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.

Table 2 shows that accumulated sick leave liability decreased each year between fiscal years 2002 and 2007. Accumulated liability decreased from \$203.8 million in fiscal year 2002 to \$148.5 million in fiscal year 2007, a decrease of \$55.3 million, or 27.1 percent. Approximately 67 percent of the fiscal year 2007 accrued liability for sick leave is from state general funds.

Tables A-7 through A-12 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 2002 through 2007.

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

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Table 1

Illinois Higher Education Institutions and Agencies  
Expenditures for Accumulated Sick Leave  
Fiscal Years 2002 - 2007

<u>(in thousands of dollars)</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>Revised FY 2006</u>	<u>FY 2007</u>	<u>Difference Between Fiscal Years 2002-2007</u>	
							<u>Dollar Change</u>	<u>Percent Change</u>
Public Universities *	\$ 18,552.0	\$ 29,631.7	\$ 20,693.8	\$ 15,018.5	\$ 15,076.6	\$ 14,553.4	\$ (3,998.6)	(21.6) %
Illinois Community College Board	4.0	0.2	6.3	49.4	2.8	10.5	6.5	1.6
Illinois Mathematics and Science Academy	76.0	101.3	122.7	25.5	63.0	193.0	117.0	153.9
State Universities Civil Service System	41.0	-	-	0.9	11.5	-	(41.0)	-
State Universities Retirement System	2.4	29.8	29.2	35.8	8.4	21.8	19.4	808.3
Illinois Board of Higher Education	<u>33.9</u>	<u>27.8</u>	<u>64.0</u>	<u>1.0</u>	<u>23.0</u>	<u>19.0</u>	<u>(14.9)</u>	<u>(44.0)</u>
TOTAL	\$ 18,709.3	\$ 29,790.8	\$ 20,916.0	\$ 15,131.1	\$ 15,185.3	\$ 14,797.7	\$ (3,911.6)	(20.9) %
<u>Total by Fund</u>								
State Appropriated Funds	12,907.0	24,104.2	15,212.9	10,713.5	9,869.0	9,730.3	(3,176.7)	(24.6)
University Income Funds	2,602.5	1,638.9	2,596.5	1,585.6	2,108.9	2,467.2	(135.3)	(5.2)
Other Non-State Appropriated Funds	<u>3,199.8</u>	<u>4,047.7</u>	<u>3,106.6</u>	<u>2,832.0</u>	<u>3,207.4</u>	<u>2,600.2</u>	<u>(599.6)</u>	<u>(18.7)</u>
	\$ 18,709.3	\$ 29,790.8	\$ 20,916.0	\$ 15,131.1	\$ 15,185.3	\$ 14,797.7	\$ (3,911.6)	(20.9) %

\* Revised November 2007

Table 2

Illinois Higher Education Institutions and Agencies  
Accumulated Sick Leave Liabilities  
Fiscal Years 2002 - 2007

<u>(in thousands of dollars)</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>Difference Between Fiscal Years 2002-2007</u>	
							<u>Dollar Change</u>	<u>Percent Change</u>
Public Universities	\$ 202,337.7	\$ 172,779.1	\$ 171,559.8	\$ 165,549.0	\$ 155,052.7	\$ 148,018.7	\$ (54,319.0)	(26.8) %
Illinois Community College Board	130.0	130.0	121.0	75.0	75.0	69.9	(60.1)	(46.2)
Illinois Mathematics and Science Academy	911.0	792.0	695.0	703.0	354.0	505.0	(406.0)	(44.6)
State Universities Civil Service System	26.0	25.8	25.8	25.4	14.8	15.2	(10.8)	(41.5)
State Universities Retirement System	240.6	233.9	234.4	220.6	216.5	198.6	(42.0)	(17.5)
Illinois Board of Higher Education	<u>157.7</u>	<u>129.8</u>	<u>68.0</u>	<u>68.0</u>	<u>51.0</u>	<u>33.0</u>	<u>(124.7)</u>	<u>(79.1)</u>
TOTAL	\$ 203,803.0	\$ 174,090.6	\$ 172,704.0	\$ 166,641.0	\$ 155,764.0	\$ 148,840.4	\$ (54,962.6)	(27.0) %
<u>Total by Fund</u>								
State Appropriated Funds	147,416.5	121,525.4	122,180.9	118,103.3	104,819.3	99,276.7	(48,139.8)	(32.7)
University Income Funds	25,197.8	24,302.2	24,052.7	25,442.9	24,790.4	24,841.9	(355.9)	(1.4)
Other Non-State Appropriated Funds	<u>31,188.7</u>	<u>28,263.0</u>	<u>26,470.4</u>	<u>23,094.8</u>	<u>26,154.3</u>	<u>24,409.8</u>	<u>(6,778.9)</u>	<u>(21.7)</u>
	\$ 203,803.0	\$ 174,090.6	\$ 172,704.0	\$ 166,641.0	\$ 155,764.0	\$ 148,528.4	\$ (55,274.6)	(27.1) %

Table A-1  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
EXPENDITURES FOR ACCUMULATED SICK LEAVE  
FISCAL YEAR 2007

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 190.8	\$ 235.4	\$ 13.2	439.4
Eastern Illinois University	474.0	477.0	27.3	978.3
Governors State University	617.3	19.2	-	636.5
Illinois State University	394.3	364.4	197.1	955.8
Northeastern Illinois University	535.6	402.1	72.0	1,009.7
Northern Illinois University	709.5	522.1	117.7	1,349.3
Western Illinois University	1,054.3	-	24.2	1,078.5
<u>Southern Illinois University</u>	<u>708.1</u>	<u>447.0</u>	<u>199.8</u>	<u>1,354.9</u>
Carbondale	391.0	225.2	121.2	737.4
School of Medicine	81.3	24.2	29.9	135.4
Edwardsville	235.8	197.6	36.5	469.9
University Administration	-	-	12.2	12.2
<u>University of Illinois</u>	<u>4,823.9</u>	<u>-</u>	<u>1,927.1</u>	<u>6,751.0</u>
Chicago	1,466.3	-	918.5	2,384.8
Springfield	243.8	-	0.5	244.3
Urbana-Champaign	2,659.6	-	874.0	3,533.6
University Administration	454.2	-	134.1	588.3
Total Universities	9,507.8	2,467.2	2,578.4	14,553.4
Illinois Community College Board	10.5	-	-	10.5
Illinois Mathematics and Science Academy	193.0	-	-	193.0
State Universities Civil Service System	-	-	-	-
Board of Higher Education	19.0	-	-	19.0
State University Retirement System	-	-	21.8	21.8
Total	<u>\$ 9,730.3</u>	<u>\$ 2,467.2</u>	<u>\$ 2,600.2</u>	<u>\$ 14,797.7</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-2  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
EXPENDITURES FOR ACCUMULATED SICK LEAVE  
FISCAL YEAR 2006 (REVISED)

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University*	\$ 299.6	\$ 118.9	\$ 5.0	\$ 423.4
Eastern Illinois University	402.8	387.0	41.1	830.9
Governors State University	312.0	98.5	-	410.5
Illinois State University	383.5	375.2	325.1	1,083.8
Northeastern Illinois University	38.5	274.7	-	313.2
Northern Illinois University	587.2	393.1	144.9	1,125.2
Western Illinois University	1,659.9	-	104.7	1,764.6
<u>Southern Illinois University</u>	<u>817.7</u>	<u>461.5</u>	<u>226.3</u>	<u>1,505.5</u>
Carbondale	417.1	322.5	174.8	914.4
School of Medicine	175.1	28.0	42.6	245.7
Edwardsville	225.5	111.0	4.6	341.1
University Administration	-	-	4.3	4.3
<u>University of Illinois</u>	<u>5,267.6</u>	<u>-</u>	<u>2,351.9</u>	<u>7,619.5</u>
Chicago	1,616.9	-	1,195.4	2,812.3
Springfield	101.8	-	-	101.8
Urbana-Champaign	3,244.0	-	1,008.1	4,252.1
University Administration	304.9	-	148.4	453.3
Total Universities	9,768.8	2,108.9	3,199.0	15,076.6
Illinois Community College Board	2.8	-	-	2.8
Illinois Mathematics and Science Academy	63.0	-	-	63.0
State Universities Civil Service System	11.5	-	-	11.5
Board of Higher Education	23.0	-	-	23.0
State University Retirement System	-	-	8.4	8.4
Total	<u>\$ 9,869.1</u>	<u>\$ 2,108.9</u>	<u>\$ 3,207.4</u>	<u>\$ 15,185.3</u>

\* Revised November 2007

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-3  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
EXPENDITURES FOR ACCUMULATED SICK LEAVE  
FISCAL YEAR 2005

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 284.1	\$ 201.8	\$ 1.4	\$ 487.3
Eastern Illinois University	448.5	366.9	125.0	940.4
Governors State University	215.5	60.5		276.0
Illinois State University	573.8	57.1	220.6	851.5
Northeastern Illinois University	276.6	212.9	1.3	490.8
Northern Illinois University	498.3	243.2	107.0	848.5
Western Illinois University	1,331.1	-	176.9	1,508.0
<u>Southern Illinois University</u>	<u>736.0</u>	<u>443.2</u>	<u>167.3</u>	<u>1,346.5</u>
Carbondale	364.7	286.6	141.5	792.8
School of Medicine	121.0	49.3	18.1	188.4
Edwardsville	250.3	107.3	7.7	365.3
University Administration	-	-	-	-
<u>University of Illinois</u>	<u>6,272.8</u>	<u>-</u>	<u>1,996.7</u>	<u>8,269.5</u>
Chicago	1,844.6	-	886.7	2,731.3
Springfield	396.2	-	8.7	404.9
Urbana-Champaign	3,389.2	-	1,066.2	4,455.4
University Administration	642.8	-	35.1	677.9
Total Universities	10,636.7	1,585.6	2,796.2	15,018.5
Illinois Community College Board	49.4	-	-	49.4
Illinois Mathematics and Science Academy	25.5	-		25.5
State Universities Civil Service System	0.9	-	-	0.9
Board of Higher Education	1.0	-	-	1.0
State University Retirement System	-	-	35.8	35.8
Total	<u>\$ 10,713.5</u>	<u>\$ 1,585.6</u>	<u>\$ 2,832.0</u>	<u>\$ 15,131.1</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-4  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
EXPENDITURES FOR ACCUMULATED SICK LEAVE  
FISCAL YEAR 2004

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 297.3	\$ 251.3	\$ 16.7	\$ 565.3
Eastern Illinois University	666.0	502.5	76.7	1,245.2
Governors State University	470.9	39.5	3.3	513.7
Illinois State University	412.4	273.0	267.2	952.6
Northeastern Illinois University	1,214.0	648.0	-	1,862.0
Northern Illinois University	700.0	341.7	72.5	1,114.2
Western Illinois University	4,562.0	-	414.0	4,976.0
<u>Southern Illinois University</u>	<u>1,220.6</u>	<u>540.5</u>	<u>237.4</u>	<u>1,998.5</u>
Carbondale	677.6	283.6	143.6	1,104.8
School of Medicine	118.3	5.8	48.4	172.5
Edwardsville	392.7	251.1	16.4	660.2
University Administration	32.0	-	29.0	61.0
<u>University of Illinois</u>	<u>5,476.7</u>	<u>-</u>	<u>1,989.6</u>	<u>7,466.3</u>
Chicago	2,121.5	-	999.0	3,120.5
Springfield	177.7	-	3.5	181.2
Urbana-Champaign	2,856.7	-	854.6	3,711.3
University Administration	320.8	-	132.5	453.3
Total Universities	15,019.9	2,596.5	3,077.4	20,693.8
Illinois Community College Board	6.3	-	-	6.3
Illinois Mathematics and Science Academy	122.7	-	-	122.7
State Universities Civil Service System	-	-	-	-
Board of Higher Education	64.0	-	-	64.0
State University Retirement System	-	-	29.2	29.2
Total	<u>\$ 15,212.9</u>	<u>\$ 2,596.5</u>	<u>\$ 3,106.6</u>	<u>\$ 20,916.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-5  
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-6  
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 Supporting Data Requests

Table A-7  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
ACCUMULATED SICK LEAVE LIABILITIES  
FISCAL YEAR 2007

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 2,861.6	\$ 97.7	\$ 142.1	\$ 3,101.4
Eastern Illinois University	4,252.4	4,278.8	508.4	9,039.6
Governors State University	1,839.8	574.3	-	2,414.1
Illinois State University	2,830.0	4,654.8	1,557.6	9,042.4
Northeastern Illinois University	-	7,045.3	6.9	7,052.2
Northern Illinois University	5,247.7	3,861.2	1,239.1	10,348.0
Western Illinois University	9,200.0	-	893.0	10,093.0
<u>Southern Illinois University</u>	<u>8,642.9</u>	<u>4,329.8</u>	<u>2,181.9</u>	<u>15,154.6</u>
Carbondale	4,839.3	2,786.7	808.5	8,434.5
School of Medicine	1,988.8	105.0	877.5	2,971.3
Edwardsville	1,715.6	1,438.1	487.2	3,640.9
University Administration	99.2	-	8.7	107.9
<u>University of Illinois</u>	<u>64,091.2</u>	<u>-</u>	<u>17,682.2</u>	<u>81,773.4</u>
Chicago	21,434.5	-	9,405.7	30,840.2
Springfield	1,774.6	-	88.9	1,863.5
Urbana-Champaign	37,960.2	-	7,835.2	45,795.4
University Administration	2,921.9	-	352.4	3,274.3
Total Universities	98,965.6	24,841.9	24,211.2	148,018.7
Illinois Community College Board	69.9	-	-	69.9
Illinois Mathematics and Science Academy	505.0	-	-	505.0
State Universities Civil Service System	15.2	-	-	15.2
Board of Higher Education	33.0	-	-	33.0
State University Retirement System	-	-	198.6	198.6
Total	<u>\$ 99,588.7</u>	<u>\$ 24,841.9</u>	<u>\$ 24,409.8</u>	<u>\$ 148,840.3</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-8  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
ACCUMULATED SICK LEAVE LIABILITIES  
FISCAL YEAR 2006

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 3,275.0	\$ 344.7	\$ 199.3	\$ 3,819.0
Eastern Illinois University	4,527.8	4,350.2	497.3	9,375.3
Governors State University	2,343.6	752.1	-	3,095.7
Illinois State University	3,548.9	4,324.6	1,713.7	9,587.2
Northeastern Illinois University	-	7,272.2	50.7	7,322.9
Northern Illinois University	5,777.6	3,865.2	1,300.4	10,943.2
Western Illinois University	9,742.0	-	784.0	10,526.0
<u>Southern Illinois University</u>	<u>9,520.9</u>	<u>3,881.4</u>	<u>2,327.5</u>	<u>15,729.8</u>
Carbondale	5,183.4	2,648.8	859.4	8,691.6
School of Medicine	1,951.4	93.8	930.5	2,975.7
Edwardsville	2,312.0	1,138.8	501.1	3,951.9
University Administration	74.1	-	36.5	110.6
<u>University of Illinois</u>	<u>65,588.7</u>	<u>-</u>	<u>19,064.9</u>	<u>84,653.6</u>
Chicago	21,961.7	-	10,425.3	32,387.0
Springfield	1,940.3	-	83.5	2,023.8
Urbana-Champaign	38,283.8	-	8,114.0	46,397.8
University Administration	3,402.9	-	442.1	3,845.0
Total Universities	104,324.5	24,790.4	25,937.8	155,052.7
Illinois Community College Board	75.0	-	-	75.0
Illinois Mathematics and Science Academy	354.0	-	-	354.0
State Universities Civil Service System	14.8	-	-	14.8
Board of Higher Education	51.0	-	-	51.0
State University Retirement System	-	-	216.5	216.5
Total	<u>\$ 104,819.3</u>	<u>\$ 24,790.4</u>	<u>\$ 26,154.3</u>	<u>\$ 155,764.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-9  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
ACCUMULATED SICK LEAVE LIABILITIES  
FISCAL YEAR 2005

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 3,264.3	\$ 769.3	\$ 207.6	\$ 4,241.2
Eastern Illinois University	5,173.1	4,232.6	514.0	9,919.7
Governors State University	2,697.7	837.1		3,534.8
Illinois State University	3,936.0	4,231.7	2,046.0	10,213.7
Northeastern Illinois University	-	6,687.8	49.9	6,737.7
Northern Illinois University	6,424.8	3,841.7	1,438.5	11,705.0
Western Illinois University	10,911.0	-	1,047.0	11,958.0
<u>Southern Illinois University</u>	<u>9,622.1</u>	<u>4,842.7</u>	<u>2,166.7</u>	<u>16,631.5</u>
Carbondale	4,617.7	3,628.2	903.0	9,148.9
School of Medicine	2,157.7	69.6	914.9	3,142.2
Edwardsville	2,671.5	1,144.9	313.2	4,129.6
University Administration	175.2	-	35.6	210.8
<u>University of Illinois</u>	<u>75,202.9</u>	<u>-</u>	<u>15,404.5</u>	<u>90,607.4</u>
Chicago	25,473.6	-	8,619.5	34,093.1
Springfield	2,197.8	-	89.0	2,286.8
Urbana-Champaign	43,901.3	-	5,965.5	49,866.8
University Administration	3,630.2	-	730.5	4,360.7
Total Universities	117,231.9	25,442.9	22,874.2	165,549.0
Illinois Community College Board	75.0	-	-	75.0
Illinois Mathematics and Science Academy	703.0	-	-	703.0
State Universities Civil Service System	25.4	-	-	25.4
Board of Higher Education	68.0	-	-	68.0
State University Retirement System	-	-	220.6	220.6
Total	<u>\$ 118,103.3</u>	<u>\$ 25,442.9</u>	<u>\$ 23,094.8</u>	<u>\$ 166,641.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-10  
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES  
ACCUMULATED SICK LEAVE LIABILITIES  
FISCAL YEAR 2004

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 3,089.0	\$ 871.0	\$ 146.0	\$ 4,106.0
Eastern Illinois University	5,620.5	4,240.0	616.9	10,477.4
Governors State University	2,564.6	805.4	-	3,370.0
Illinois State University	5,552.8	3,076.8	2,232.8	10,862.4
Northeastern Illinois University	-	7,451.4	47.6	7,499.0
Northern Illinois University	7,058.1	3,445.0	1,485.2	11,988.3
Western Illinois University	11,614.0	-	1,120.0	12,734.0
<u>Southern Illinois University</u>	<u>10,857.4</u>	<u>4,163.1</u>	<u>2,575.8</u>	<u>17,596.3</u>
Carbondale	6,197.1	2,590.8	1,020.0	9,807.9
School of Medicine	2,210.2	74.6	937.5	3,222.3
Edwardsville	2,342.6	1,497.7	537.5	4,377.8
University Administration	107.5	-	80.8	188.3
<u>University of Illinois</u>	<u>74,914.7</u>	<u>-</u>	<u>18,011.7</u>	<u>92,926.4</u>
Chicago	24,244.2	-	10,432.1	34,676.3
Springfield	2,142.0	-	102.1	2,244.1
Urbana-Champaign	44,454.1	-	6,694.6	51,148.7
University Administration	4,074.4	-	782.9	4,857.3
Total Universities	121,271.1	24,052.7	26,236.0	171,559.8
Illinois Community College Board	121.0	-	-	121.0
Illinois Mathematics and Science Academy	695.0	-	-	695.0
State Universities Civil Service System	25.8	-	-	25.8
Board of Higher Education	68.0	-	-	68.0
State University Retirement System	-	-	234.4	234.4
Total	<u>\$ 122,180.9</u>	<u>\$ 24,052.7</u>	<u>\$ 26,470.4</u>	<u>\$ 172,704.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-11  
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 Supporting Data Requests

Table A-12  
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 Supporting Data Requests