

November 13, 2009

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 2009. 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 eight years examined in this report, expenditures ranged from \$13.7 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 \$13.7 million in fiscal year 2009 for compensable sick leave, \$5.0 million, or 26.8 percent, less than in fiscal year 2002. Of the total amount expended in fiscal year 2009, \$8.3 million, or 60.9 percent of the total, were from state general funds.

Tables A-1 through A-8 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 2009.

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 2009. 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 2009. Accumulated liability decreased from \$203.8 million in fiscal year 2002 to \$132.2 million in fiscal year 2009, a decrease of \$71.6 million, or 35.1 percent. Approximately 67.4 percent of the fiscal year 2009 accrued liability for sick leave is from state general funds.

Tables A-9 through A-16 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 2009.

Conclusion. Accumulated liabilities for sick leave payouts continue to decrease in comparison to 1998, the year in which this employee benefit was terminated and accumulated liabilities totaled \$230.7 million. Expenditures and liabilities should continue this downward trend as additional employees separate from service with State Universities Retirement System employers in the future.

APPENDIX

List of Tables

Table A-1	Expenditures for Accumulated Sick Leave: Fiscal Year 2009
Table A-2	Expenditures for Accumulated Sick Leave: Fiscal Year 2008
Table A-3	Expenditures for Accumulated Sick Leave: Fiscal Year 2007
Table A-4	Expenditures for Accumulated Sick Leave: Fiscal Year 2006
Table A-5	Expenditures for Accumulated Sick Leave: Fiscal Year 2005
Table A-6	Expenditures for Accumulated Sick Leave: Fiscal Year 2004
Table A-7	Expenditures for Accumulated Sick Leave: Fiscal Year 2003
Table A-8	Expenditures for Accumulated Sick Leave: Fiscal Year 2002
Table A-9	Accumulated Sick Leave Liabilities: Fiscal Year 2009
Table A-10	Accumulated Sick Leave Liabilities: Fiscal Year 2008
Table A-11	Accumulated Sick Leave Liabilities: Fiscal Year 2007
Table A-12	Accumulated Sick Leave Liabilities: Fiscal Year 2006
Table A-13	Accumulated Sick Leave Liabilities: Fiscal Year 2005
Table A-14	Accumulated Sick Leave Liabilities: Fiscal Year 2004
Table A-15	Accumulated Sick Leave Liabilities: Fiscal Year 2003
Table A-16	Accumulated Sick Leave Liabilities: Fiscal Year 2002

Table 1

Illinois Higher Education Institutions and Agencies
Expenditures for Accumulated Sick Leave
Fiscal Years 2002 - 2009

(in thousands of dollars)	FY 2002	FY 2003	FY 2004	FY 2005	Revised FY 2006	FY 2007	FY 2008	FY 2009	Difference Between Fiscal Years 2002-2009	
									Dollar Change	Percent Change
Public Universities *	\$ 18,552.0	\$ 29,631.7	\$ 20,693.8	\$ 15,018.5	\$ 15,076.6	\$ 14,553.4	\$ 13,574.5	\$ 13,576.4	\$ (4,975.6)	(26.8) %
Illinois Community College Board	4.0	0.2	6.3	49.4	2.8	10.5	-	-	(4.0)	(1.0)
Illinois Mathematics and Science Academy	76.0	101.3	122.7	25.5	63.0	193.0	19.0	99.6	23.6	31.1
State Universities Civil Service System	41.0	-	-	0.9	11.5	-	-	1.8	(39.2)	-
State Universities Retirement System	2.4	29.8	29.2	35.8	8.4	21.8	3.9	12.4	10.0	416.7
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>-</u>	<u>-</u>	<u>(33.9)</u>	<u>(100.0)</u>
TOTAL	\$ 18,709.3	\$ 29,790.8	\$ 20,916.0	\$ 15,131.1	\$ 15,185.3	\$ 14,797.7	\$ 13,597.4	\$ 13,690.2	\$ (5,019.1)	(26.8) %
<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	8,735.1	8,333.3	(4,573.7)	(35.4)
University Income Funds	2,602.5	1,638.9	2,596.5	1,585.6	2,108.9	2,467.2	1,863.4	2,478.0	(124.5)	(4.8)
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>2,998.9</u>	<u>2,878.9</u>	<u>(320.9)</u>	<u>(10.0)</u>
	\$ 18,709.3	\$ 29,790.8	\$ 20,916.0	\$ 15,131.1	\$ 15,185.3	\$ 14,797.7	\$ 13,597.4	\$ 13,690.2	\$ (5,019.1)	(26.8) %

* Revised November 2007

Table 2

Illinois Higher Education Institutions and Agencies
Accumulated Sick Leave Liabilities
Fiscal Years 2002 - 2009

<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>FY 2008</u>	<u>FY 2009</u>	<u>Difference Between</u> <u>Fiscal Years 2002-2009</u>	
									<u>Dollar</u> <u>Change</u>	<u>Percent</u> <u>Change</u>
Public Universities	\$ 202,337.7	\$ 172,779.1	\$ 171,559.8	\$ 165,549.0	\$ 155,052.7	\$ 148,018.7	\$ 140,094.3	\$ 131,457.1	\$ (70,880.6)	(35.0) %
Illinois Community College Board	130.0	130.0	121.0	75.0	75.0	69.9	63.9	45.0	(85.0)	(65.4)
Illinois Mathematics and Science Academy	911.0	792.0	695.0	703.0	354.0	505.0	508.0	519.0	(392.0)	(43.0)
State Universities Civil Service System	26.0	25.8	25.8	25.4	14.8	15.2	15.7	14.6	(11.4)	(43.8)
State Universities Retirement System	240.6	233.9	234.4	220.6	216.5	198.6	178.0	178.7	(61.9)	(25.7)
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>34.8</u>	<u>35.5</u>	<u>(122.2)</u>	<u>(77.5)</u>
TOTAL	\$ 203,803.0	\$ 174,090.6	\$ 172,704.0	\$ 166,641.0	\$ 155,764.0	\$ 148,840.4	\$ 140,894.8	\$ 132,249.9	\$ (71,553.1)	(35.1) %
<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	91,068.5	89,174.6	(58,241.9)	(39.5)
University Income Funds	25,197.8	24,302.2	24,052.7	25,442.9	24,790.4	24,841.9	26,516.4	21,180.6	(4,017.2)	(15.9)
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>23,309.9</u>	<u>21,894.7</u>	<u>(9,294.0)</u>	<u>(29.8)</u>
	\$ 203,803.0	\$ 174,090.6	\$ 172,704.0	\$ 166,641.0	\$ 155,764.0	\$ 148,528.4	\$ 140,894.8	\$ 132,249.9	\$ (71,553.1)	(35.1) %

Table A-1
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2009

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 132.0	\$ 104.3	\$ 4.5	240.8
Eastern Illinois University	440.3	468.0	21.9	930.2
Governors State University	302.8	-	23.8	326.6
Illinois State University	231.8	567.6	138.9	938.3
Northeastern Illinois University	-	671.0	4.8	675.8
Northern Illinois University	289.3	243.8	48.3	581.4
Western Illinois University	974.2	-	76.0	1,050.2
<u>Southern Illinois University</u>	<u>683.3</u>	<u>423.3</u>	<u>257.3</u>	<u>1,363.9</u>
Carbondale	366.0	221.9	135.1	723.0
School of Medicine	170.6	59.6	102.6	332.8
Edwardsville	146.7	141.8	19.6	308.1
University Administration	-	-	-	-
<u>University of Illinois</u>	<u>5,182.2</u>	<u>-</u>	<u>2,287.0</u>	<u>7,469.2</u>
Chicago	1,758.8	-	942.5	2,701.3
Springfield	243.4	-	4.7	248.1
Urbana-Champaign	3,055.2	-	1,195.9	4,251.1
University Administration	124.8	-	143.9	268.7
Total Universities	8,235.9	2,478.0	2,862.5	13,576.4
Illinois Community College Board	-	-	-	-
Illinois Mathematics and Science Academy	95.6	-	4.0	99.6
State Universities Civil Service System	1.8	-	-	1.8
Board of Higher Education	-	-	-	-
State University Retirement System	-	-	12.4	12.4
Total	<u>\$ 8,333.3</u>	<u>\$ 2,478.0</u>	<u>\$ 2,878.9</u>	<u>\$ 13,690.2</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 2008

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 283.3	\$ 109.9	\$ -	393.2
Eastern Illinois University	460.6	487.1	40.8	988.5
Governors State University	150.7	9.1	-	159.8
Illinois State University	314.8	418.4	174.4	907.6
Northeastern Illinois University	604.6	122.0	-	726.6
Northern Illinois University	408.8	325.6	30.8	765.2
Western Illinois University	1,398.7	-	54.8	1,453.5
<u>Southern Illinois University</u>	<u>784.9</u>	<u>391.3</u>	<u>365.2</u>	<u>1,541.4</u>
Carbondale	444.3	252.7	224.9	921.9
School of Medicine	207.6	21.6	96.3	325.5
Edwardsville	122.1	117.0	44.0	283.1
University Administration	10.9	-	-	10.9
<u>University of Illinois</u>	<u>4,309.7</u>	<u>-</u>	<u>2,329.0</u>	<u>6,638.7</u>
Chicago	1,389.5	-	1,082.6	2,472.1
Springfield	172.2	-	-	172.2
Urbana-Champaign	2,457.4	-	1,089.8	3,547.2
University Administration	290.6	-	156.6	447.2
Total Universities	8,716.1	1,863.4	2,995.0	13,574.5
Illinois Community College Board	-	-	-	-
Illinois Mathematics and Science Academy	19.0	-	-	19.0
State Universities Civil Service System	-	-	-	-
Board of Higher Education	-	-	-	-
State University Retirement System	-	-	3.9	3.9
Total	<u>\$ 8,735.1</u>	<u>\$ 1,863.4</u>	<u>\$ 2,998.9</u>	<u>\$ 13,597.4</u>

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 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 Edwardsville	81.3	24.2	29.9	135.4
University Administration	235.8	197.6	36.5	469.9
	-	-	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-4
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-5
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 Edwardsville	121.0	49.3	18.1	188.4
University Administration	250.3	107.3	7.7	365.3
	-	-	-	-
<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-6
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-7
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 Academ	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-8
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 Academ	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-9
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2009

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ 3,001.0	\$ 229.0	\$ 180.0	\$ 3,410.0
Eastern Illinois University	3,175.4	3,375.5	850.3	7,401.2
Governors State University	1,609.2	515.5	-	2,124.7
Illinois State University	2,273.2	4,436.9	1,334.2	8,044.3
Northeastern Illinois University	-	4,479.5	1.1	4,480.6
Northern Illinois University	4,862.2	3,949.9	1,101.6	9,913.7
Western Illinois University	7,608.0	-	757.0	8,365.0
<u>Southern Illinois University</u>	<u>7,615.9</u>	<u>4,194.3</u>	<u>1,905.7</u>	<u>13,715.9</u>
Carbondale	4,380.8	2,655.7	674.0	7,710.5
School of Medicine	1,735.0	151.3	803.6	2,689.9
Edwardsville	1,434.7	1,387.3	401.4	3,223.4
University Administration	65.4	-	26.7	92.1
<u>University of Illinois</u>	<u>58,415.6</u>	<u>-</u>	<u>15,586.1</u>	<u>74,001.7</u>
Chicago	18,519.0	-	7,830.8	26,349.8
Springfield	1,437.6	-	86.2	1,523.8
Urbana-Champaign	36,392.8	-	7,059.4	43,452.2
University Administration	2,066.2	-	609.7	2,675.9
Total Universities	88,560.5	21,180.6	21,716.0	131,457.1
Illinois Community College Board	45.0	-	-	45.0
Illinois Mathematics and Science Academy	519.0	-	-	519.0
State Universities Civil Service System	14.6	-	-	14.6
Board of Higher Education	35.5	-	-	35.5
State University Retirement System	-	-	178.7	178.7
Total	<u>\$ 89,174.6</u>	<u>\$ 21,180.6</u>	<u>\$ 21,894.7</u>	<u>\$ 132,249.9</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 2008

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$ -	\$ 3,306.0	\$ 181.0	\$ 3,487.0
Eastern Illinois University	3,778.6	3,995.7	451.3	8,225.6
Governors State University	1,585.0	502.0	-	2,087.0
Illinois State University	2,634.4	4,541.9	1,432.9	8,609.2
Northeastern Illinois University	-	5,981.4	1.1	5,982.5
Northern Illinois University	4,981.1	3,966.9	1,203.7	10,151.7
Western Illinois University	8,214.0	-	876.0	9,090.0
<u>Southern Illinois University</u>	<u>8,205.4</u>	<u>4,222.5</u>	<u>2,030.0</u>	<u>14,457.9</u>
Carbondale	4,601.7	2,616.3	715.6	7,933.6
School of Medicine	1,995.1	117.6	884.7	2,997.4
Edwardsville	1,554.4	1,488.6	402.6	3,445.6
University Administration	54.2	-	27.1	81.3
<u>University of Illinois</u>	<u>61,047.5</u>	<u>-</u>	<u>16,955.9</u>	<u>78,003.4</u>
Chicago	19,859.9	-	8,811.4	28,671.3
Springfield	1,545.8	-	90.7	1,636.5
Urbana-Champaign	37,439.7	-	7,402.4	44,842.1
University Administration	2,202.1	-	651.4	2,853.5
Total Universities	90,446.0	26,516.4	23,131.9	140,094.3
Illinois Community College Board	63.9	-	-	63.9
Illinois Mathematics and Science Academy	508.0	-	-	508.0
State Universities Civil Service System	15.7	-	-	15.7
Board of Higher Education	34.8	-	-	34.8
State University Retirement System	-	-	178.0	178.0
Total	<u>\$ 91,068.5</u>	<u>\$ 26,516.4</u>	<u>\$ 23,309.9</u>	<u>\$ 140,894.7</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 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-12
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-13
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-14
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-15
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-16
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