

No Superpowers Required *Balancing the budget without tax hikes or “doomsday” cuts*

With all of the budget woes facing Illinois, it’s enough to make a weary taxpayer wish for a “budgetary superhero” to come and save the day.

Try as he might, Governor Pat Quinn isn’t a benevolent budget rescuer. If anything, he is likely to make the state’s storyline take a turn for the worse by insisting that \$3.2 billion in personal and corporate income tax increases are necessary to balance the budget. In a down economy, families and businesses are facing the last thing they need: a dangling noose of higher taxes.

In order to shore up support for his tax hikes, Governor Quinn recently took on the role of “villain” by concocting a dramatic “doomsday” scenario that slashed state spending by \$7.5 billion (he relies on \$4 billion in federal “recovery” funds to fill the \$11.6 billion budget deficit). In reality, less than half of those spending reductions are necessary to balance the budget without tax hikes. If Governor Quinn’s \$30.6 billion General Revenue Fund budget proposal for 2010 was reduced by just 10 percent, the budget could be

balanced with tax hikes off the table.

Are tax hikes or “doomsday” budget cuts really necessary to balance the state budget? No. This policy paper demonstrates how a sensible reduction in spending levels – combined with additional budgetary reforms – can put the state’s operations back in the black without income tax increases.

TABLE 1: Where Does Governor Quinn’s \$11.6 Billion Deficit Come From?

| numbers in billions | Revenue | Spending | Deficit |
|---------------------|----------|----------|-----------|
| 2009 | \$27.170 | \$31.487 | -\$4.317 |
| 2010 | \$26.972 | \$34.261 | -\$7.289 |
| Combined | \$54.142 | \$65.748 | -\$11.606 |

Source: Governor Quinn’s 2010 Budget Book¹

TABLE 2: Governor Quinn’s “Closing the Budget Gap”

| numbers in billions | |
|---------------------------|--|
| Revenue Increases | |
| \$3.998 | Federal Stimulus dollars |
| \$3.207 | Individual & Corporate Income Tax Rate increases |
| \$1.253 | All Others (Loopholes, Fees, Fund Sweeps) |
| \$8.458 | |
| Spending Decreases | |
| \$2.846 | Pension Funding decreases |
| -\$1.491 | Medicaid paydown (one-time payment) |
| \$1.459 | All other spending decreases |
| \$2.814 | |
| Deficit Roll Over | |
| \$0.334 | Rolled into 2011 |
| Total | |
| \$11.606 | |

Source: Governor Quinn’s 2010 Budget Book²

How Quinn Digs and Fills the Budget Hole

Governor Quinn claims an \$11.6 billion budget deficit for fiscal years 2009 and 2010. He arrives at this number by subtracting spending from revenue intake; see Table 1 for a complete breakdown of his deficit calculation.

Essentially, the \$11.606 billion budget deficit means that the state is spending 21 percent more than what it brings in from revenues. Few families or businesses could get away with this kind of fiscal mismanagement.

See Table 2 for Governor Quinn’s proposed “fix” to the 2009/2010 deficit.

Governor Quinn claims that \$3.2 billion in new income tax receipts are necessary to balance the budget. This paper focuses on alternative approaches that would avoid balancing the state’s budget on the backs of hardworking taxpayers.

Keep some spending constant at 2009 levels

As laid out in Governor Quinn's budget deficit calculation for 2010, Illinois state spending would increase from \$31.487 billion in 2009 to a "base" budget of \$34.261 billion in 2010, an increase of almost 9 percent. Governor Quinn did offer \$1.303 billion in spending cuts and a \$2.296 billion reduction in the expected contribution to the public employee pension system. With these reductions his "proposed" budget for 2010 is \$30.662 billion.

However, Governor Quinn simply did not go far enough in his spending reduction proposals, and in some cases he has backtracked from them. To make matters worse, he actually *increased* proposed fiscal year 2010 expenditures for certain "Governor's Agencies" by \$980 million over their 2009 allocation. Selling

a tax hike as a deficit-reduction measure is disingenuous when the resulting revenue will be used to fund new government spending.

See Table 3 for a list of departmental budget adjustments that bring increased 2010 spending levels back to their 2009 allocations.

While some of Governor Quinn's new spending is financed by federal "recovery" dollars (in certain instances stimulus dollars may be counted as "state sourced"), Quinn is setting up a scenario where funding level maintenance will be expected in future years even as one-time stimulus funds disappear. Quinn's plan is a perpetual structural deficit in the making.

In contrast, our plan recommends holding spending for these departments at 2009 levels. This is not "draconian" or "harsh" – in a

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TABLE 3: Eliminating Governor Quinn's FY 2010 Spending Increases (general funds)

| Agency | FY 2009: Enacted Appropriation | FY 2010: Quinn's Recommended Appropriation | Quinn's Suggested Spending; Our Suggested Cuts |
|---|--------------------------------|--|--|
| Department On Aging | \$538,536,000 | \$620,282,000 | \$81,746,000 |
| Department Of Children And Family Services | \$864,986,000 | \$899,308,000 | \$34,322,000 |
| Department Of Natural Resources | \$63,170,000 | \$68,514,000 | \$5,344,000 |
| Department Of Healthcare And Family Services | \$7,090,360,000 | \$7,734,168,000 | \$643,808,000 |
| Department Of Healthcare And Family Services Group Ins. | \$1,057,891,000 | \$1,059,918,000 | \$2,027,000 |
| Comprehensive Health Insurance Plan | \$28,985,000 | \$29,261,000 | \$276,000 |
| Illinois Criminal Justice Information Authority | \$3,599,000 | \$3,653,000 | \$54,000 |
| State Board Of Education | \$7,453,111,000 | \$7,626,527,000 | \$173,416,000 |
| Board Of Higher Education | \$10,378,000 | \$13,778,000 | \$3,400,000 |
| Chicago State University | \$42,112,000 | \$42,532,000 | \$420,000 |
| Eastern Illinois University | \$50,567,000 | \$51,403,000 | \$836,000 |
| Governors State University | \$28,324,000 | \$28,608,000 | \$284,000 |
| Northeastern Illinois University | \$43,402,000 | \$43,837,000 | \$435,000 |
| Western Illinois University | \$59,920,000 | \$60,893,000 | \$973,000 |
| Illinois State University | \$85,096,000 | \$86,208,000 | \$1,112,000 |
| Northern Illinois University | \$107,431,000 | \$109,189,000 | \$1,758,000 |
| Southern Illinois University | \$233,317,000 | \$235,638,000 | \$2,321,000 |
| University Of Illinois | \$743,420,000 | \$751,247,000 | \$7,827,000 |
| Illinois Community College Board | \$355,631,000 | \$364,701,000 | \$9,070,000 |
| Illinois Student Assistance Commission | \$429,205,000 | \$440,062,000 | \$10,857,000 |
| Illinois Mathematics And Science Academy | \$18,341,000 | \$18,566,000 | \$225,000 |
| State Universities Civil Service System | \$1,273,000 | \$1,279,000 | \$6,000 |
| Total | | | \$980,517,000 |

Source: Governor Quinn's 2010 Budget Book³

sinking economy, where families and businesses are holding the line on spending or cutting back, it's simple common sense.

Additional departmental spending cuts

Paring back the budgets of the other

“Governor’s Agencies” departments that did not receive a funding increase from Governor Quinn is another option for savings.

Table 4 shows the options for cutting the remaining departments’ budgets by 5 percent, 10 percent, and 15 percent. The respective

**TABLE 4: Spending Cut Options
for Governor’s Agencies (general funds)**

| Agency | Governor’s FY 2010 Recommended Appropriation | Additional 5% cut | Additional 10% cut | Additional 15% cut |
|---|--|-------------------|--------------------|--------------------|
| Department of Agriculture | \$39,124,000 | \$1,956,200 | \$3,912,400 | \$5,868,600 |
| Department of Central Management Services | \$75,040,000 | \$3,752,000 | \$7,504,000 | \$11,256,000 |
| Department of Commerce and Economic Opportunity | \$55,217,000 | \$2,760,850 | \$5,521,700 | \$8,282,550 |
| Department of Juvenile Justice | \$124,707,000 | \$6,235,350 | \$12,470,700 | \$18,706,050 |
| Department of Corrections | \$1,244,185,000 | \$62,209,250 | \$124,418,500 | \$186,627,750 |
| Department of Employment Security | \$13,815,000 | \$690,750 | \$1,381,500 | \$2,072,250 |
| Department of Human Rights | \$9,424,000 | \$471,200 | \$942,400 | \$1,413,600 |
| Department of Human Services | \$4,163,532,000 | \$208,176,600 | \$416,353,200 | \$624,529,800 |
| Department of Labor | \$6,318,000 | \$315,900 | \$631,800 | \$947,700 |
| Department of Military Affairs | \$17,785,000 | \$889,250 | \$1,778,500 | \$2,667,750 |
| Department of Public Health | \$150,296,000 | \$7,514,800 | \$15,029,600 | \$22,544,400 |
| Department of Revenue | \$153,766,000 | \$7,688,300 | \$15,376,600 | \$23,064,900 |
| Department of State Police | \$214,511,000 | \$10,725,550 | \$21,451,100 | \$32,176,650 |
| Department of Transportation | \$31,460,000 | \$1,573,000 | \$3,146,000 | \$4,719,000 |
| Department of Veterans’ Affairs | \$66,326,000 | \$3,316,300 | \$6,632,600 | \$9,948,900 |
| Illinois Arts Council | \$15,341,000 | \$767,050 | \$1,534,100 | \$2,301,150 |
| Governor’s Office of Management and Budget | \$2,660,000 | \$133,000 | \$266,000 | \$399,000 |
| Office of Executive Inspector General | \$6,931,000 | \$346,550 | \$693,100 | \$1,039,650 |
| Executive Ethics Commission | \$334,000 | \$16,700 | \$33,400 | \$50,100 |
| Civil Service Commission | \$418,000 | \$20,900 | \$41,800 | \$62,700 |
| Illinois Deaf and Hard of Hearing Commission | \$744,000 | \$37,200 | \$74,400 | \$111,600 |
| East St. Louis Financial Advisory Authority | \$240,000 | \$12,000 | \$24,000 | \$36,000 |
| Illinois Guardianship and Advocacy Commission | \$9,710,000 | \$485,500 | \$971,000 | \$1,456,500 |
| Human Rights Commission | \$2,243,000 | \$112,150 | \$224,300 | \$336,450 |
| Illinois Violence Prevention Authority | \$3,408,000 | \$170,400 | \$340,800 | \$511,200 |
| Procurement Policy Board | \$289,000 | \$14,450 | \$28,900 | \$43,350 |
| Prisoner Review Board | \$1,398,000 | \$69,900 | \$139,800 | \$209,700 |
| Southwestern Illinois Development Authority | \$3,309,000 | \$165,450 | \$330,900 | \$496,350 |
| Illinois Emergency Management Agency | \$5,076,000 | \$253,800 | \$507,600 | \$761,400 |
| Illinois Labor Relations Board | \$2,260,000 | \$113,000 | \$226,000 | \$339,000 |
| Illinois State Policy Merit Board | \$640,000 | \$32,000 | \$64,000 | \$96,000 |
| Upper Illinois River Valley Development Authority | \$290,000 | \$14,500 | \$29,000 | \$43,500 |
| | Savings | \$321,039,850 | \$642,079,700 | \$963,119,550 |

Source: Governor Quinn’s 2010 Budget Book⁴

Table 4 shows the options for cutting the remaining departments’ budgets by 5 percent, 10 percent, and 15 percent. The respective savings amount to \$321 million, \$642 million, and \$963 million.

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Governor Quinn has recommended appropriating \$79.3 million from general funds for “Legislative Agencies.” An additional ten percent cut in this area would total \$7.9 million in savings.

Governor Quinn has recommended appropriating \$409.2 million from general funds for “Judicial Agencies.” An additional ten percent cut in this area would total \$40.9 million in savings.

Governor Quinn has recommended appropriating \$319.3 million from general funds for “Elected Officials and Elections.” An additional ten percent cut in this area would total \$31.9 million in savings.

Begin Medicaid delivery reform

The federal “recovery” bill requires *eligibility* for Medicaid to be maintained at July 1, 2008 levels or above. Several cost-cutting reforms can still be implemented, however, which would save the state significant money in Medicaid delivery while not affecting eligibility:

- Implement a managed care system where provider reimbursements are tied to performance and outcomes (e.g., reducing the reliance on emergency room care).
- Rebalance long-term care away from institutions and toward lower-cost community care for the elderly, disabled, and mentally ill.
- Contain pharmacy costs by expanding purchasing pools, following preferred drug lists, and keeping dispensing fees in line with national averages.
- Promote transparency and publish anonymous Medicaid claims data to identify cost savings and health outcomes.
- Request a waiver from federal mandates in order to give Illinois a greater degree

of flexibility in designing a reformed Medicaid system.

- Prepare to reduce eligibility in 2011, when federal “recovery” eligibility mandates expire.

Eliminate or reduce special state funds

Illinois has over 300 special state funds that are separate from the General Revenue Fund, yet many receive “transfers in” from the General Revenue Fund. Greater transparency on the revenue sources and spending allocations of these funds will help taxpayers better determine their continuing value. During tight budgetary times, closing these funds or at least reducing the “transfers in” from general funds could offer significant savings.

See Table 5 for a list of selected special funds that received \$647.6 million from the General Revenue Fund in 2008.

Reduce payments to localities

Before Illinois’s state income tax is increased, it makes sense to review how existing income tax revenue is utilized. It turns out that 10 percent of net state income tax receipts are distributed to local governments on a per capita basis. In 2008, Illinois transferred \$1,208,043,884 from the General Revenue Fund to localities via the Local Government Distributive Fund.⁶

Reducing the transfer of state income tax receipts to localities could help prevent a state income tax hike by making more of the existing funds available for state use. This would also encourage local governments to identify spending reductions within their own budgets.

Ultimately, the Local Government Distributive Fund is little more than a state subsidy to localities who don’t want to stay within the tax revenue rates demanded by local voters. It’s time to put an end to this “gimme more” behavior.

Address public employee pay

Governor Quinn should follow the lead

Reducing the transfer of state income tax receipts to localities could help prevent a state income tax hike by making more of the existing funds available for state use.

TABLE 5: Transfers from General Revenue Fund to Selected Special State Funds, 2008

| Special State Fund | Transfer |
|---|----------------------|
| Public Transportation Fund | \$321,322,648 |
| Downstate Public Transportation Fund | \$86,197,524 |
| School Infrastructure Fund | \$64,577,194 |
| Tourism Promotion Fund | \$46,241,179 |
| Metropolitan Exposition Auditorium and Office Building Fund | \$37,922,811 |
| Live and Learn Fund | \$20,904,000 |
| Partners for Conservation Fund | \$14,000,000 |
| Presidential Library and Museum Operating Fund | \$8,250,000 |
| Metro-East Public Transportation Fund | \$8,129,318 |
| Comprehensive Regional Planning Fund | \$5,000,000 |
| Digital Divide Elimination Fund | \$5,000,000 |
| Supreme Court Historic Preservation Fund | \$5,000,000 |
| Digital Divide Elimination Infrastructure Fund | \$4,000,000 |
| Predatory Lending Database Program Fund | \$3,500,000 |
| African-American HIV/AIDS Response Fund | \$3,000,000 |
| Illinois Thoroughbred Breeders Fund | \$2,402,144 |
| Illinois Standardbred Breeders Fund | \$1,679,981 |
| Build Illinois Fund | \$1,665,662 |
| Fair and Exposition Fund | \$1,661,493 |
| Corporate Headquarters Relocation Assistance Fund | \$1,500,000 |
| Violence Prevention Fund | \$1,400,000 |
| I-Fly Fund | \$1,320,000 |
| Youth Alcoholism and Substance Abuse Prevention Fund | \$1,062,900 |
| Charitable Trust Stabilization Fund | \$1,000,000 |
| Intercity Passenger Rail Fund | \$675,800 |
| Municipal Economic Development Fund | \$187,118 |
| Total | \$647,599,769 |

Source: Illinois Comptroller, Detailed Annual Expenditures Report, 2008⁵

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of Delaware's Democratic Governor Jack Markell, who has proposed temporarily cutting public employee pay by 8 percent in a bid to balance his state's budget.⁷

Direct labor payroll costs make up a significant portion of government budgets. Indeed, State Comptroller Dan Hynes called personnel costs "the largest area of operations spending"⁸ in Illinois.

According to the office of the Illinois State Comptroller, Illinois appropriated \$3.89 billion on regular agency personal services and \$1.19 billion for higher education personal services in fiscal year 2007.⁹ As shown in Table 6, a ten percent reduction in total payroll costs of \$5.08 billion could save Illinois taxpayers \$508 million a year.

Beyond payroll cuts, the state could freeze annual cost-of-living-adjustments and STEP increases, implement a hiring stop, reduce overtime opportunities, and offer lower starting salaries.

Benefit reforms also offer many spending reduction possibilities. Government employees and retirees could be required to pay higher contributions toward their health care coverage. New hires could be placed in a redesigned "defined contribution" pension system, and existing employees' benefits for future service could also be calculated under this system.

While tackling public employee pay and benefits is unlikely to prove popular with public employee unions, no serious attempt to rein in Illinois's budget should ignore this critical issue.

Use transparency to consolidate and reduce costs

Using online spending transparency initiatives, Texas Comptroller Susan Combs has saved \$4.8 million and identified an additional \$3.8 million in expected costs savings. Combs is also using transparency to streamline procurement costs in her “Smart Buy” initiative, which is estimated to save at least \$28 million (8 percent of spending for certain goods and services) in its initial phase.¹¹ Illinois should be mimicking these smart moves.

TABLE 6: Potential Savings from State Payroll Reductions

| FY 2007 Illinois State Government Payroll | 5% reduction | 10% reduction | 15% reduction |
|---|---------------|---------------|---------------|
| \$5,086,700,000 | \$254,335,000 | \$508,670,000 | \$763,005,000 |

Source: Illinois State Comptroller¹⁰

Competition can also spur government to be more cost effective. Representative Mike Connelly has introduced a bill called the Illinois Efficient Government Act (HB4161). If enacted, Connelly’s bill would transform the entire process of how state government provides and procures services – while at the same time saving millions (eventually billions) of taxpayers’ dollars.

The Illinois Efficient Government Act would establish a Council on Efficient Government (CEG) to help Illinois “right-size” state government and drive institutional reform. CEG’s mission would be to promote transparent best business practices in government to foster competition, efficiency, and innovation in service delivery to Illinois taxpayers. The CEG would function as a center of excellence in state procurement and would:

- Review whether or not goods or services provided by state agencies could be privatized to provide the same (or higher) level of service delivery while achieving cost savings or better value for the money.
- Develop a standardized, enterprise-wide process for identifying and implementing outsourcing opportunities.
- Develop rules requiring performance-

based contracting as a default requirement for state outsourcing initiatives.

- Require state agencies to develop a business case justifying any proposed outsourcing – covering everything from cost-benefit analysis to employee transition plans – prior to deciding whether or not to outsource.
- Disseminate lessons learned and best practices in competitive sourcing across state government.

• Conduct an annual or biannual inventory of all activities performed by state government, categorizing them as either inherently governmental (i.e., activities that should only be performed by government employees) or commercial (i.e., activities widely performed in the private sector) in nature.

• Require the Governor’s office, at least every two fiscal years, to subject three commercial activities undertaken by state agencies to strategic review.

• Create a uniform cost accounting model to facilitate “apples-to-apples” cost comparisons between public and private sector service provision (critical to ensure a level public-private playing field).

• Review and take action on complaints regarding inappropriate government competition with the private sector.

Pass the Economic Reform Agenda

In spring 2009, the Illinois Policy Institute introduced a package of reforms with House Republicans that sought to restore citizens’ trust in government and put the state back on the road to fiscal discipline, economic growth, job creation, and prosperity. These common-sense reforms consist of proposals that address the root causes of Illinois’s fiscal and economic crisis, including:

While tackling public employee pay and benefits is unlikely to prove popular with public employee unions, no serious attempt to rein in Illinois’s budget should ignore this critical issue.

• The Sunshine Act. In late 2007, the state Auditor General issued a report indicating that Illinois “does not have a comprehensive, consistent inventory of programs” it funds on a daily basis. This report reveals that the state government is so disorganized and inefficient that a roster of state programs does not exist. The Sunshine Act (HB 4134) creates a tool to carefully and thoughtfully remove wasteful, fraudulent, ineffective or inefficient spending. It creates an independent commission of business leaders that make specific recommendations to consolidate or eliminate duplicative, outdated, or ineffective state programs. The General Assembly must vote up or down on the commission’s total recommendation. The Sunshine Act is modeled on a successful base closure program used by the Department of Defense in 2005.

• The Stimulus Watch Act. The Stimulus Watch Act (HJR 19) brings fiscal discipline to Illinois government, particularly in the use of any funds received as part of the recently passed federal stimulus package. This resolution restricts the governor from using any funds from the stimulus package unless a program is created and appropriated by the General Assembly. Further, any new programs launched as part of stimulus funding

must sunset when stimulus funds are no longer available, preventing excessive upward pressure on spending when future revenue sources are uncertain or unavailable.

Education reforms

Every high school dropout costs taxpayers \$221,000 in decreased tax revenue and increased welfare and incarceration costs.¹²

Charter high schools’ lower dropout rates come at no additional expense to state government – thus providing an immediate benefit to the taxpayers who fund entitlement programs and the Department of Corrections.

Other options for education spending reform include:

- Freeze and reduce the Property Tax Extension Limitation Law (PTELL) adjustment subsidy to localities.
- Freeze special education categorical grants.
- Consolidate the state’s 870 school districts to obtain administrative savings.

TABLE 7: Balancing the Budget Without Tax Hikes: Menu Options for Reducing Spending

| | |
|---|----------------------------|
| 10% across-the-board reduction to Governor Quinn’s proposed 2010 budget | \$3,066,200,000 |
| Rollback of Governor Quinn’s 2010 spending increases for certain departments to 2009 levels | \$980,517,000 |
| Across-the-board reduction for departments that Governor Quinn did not target for a spending increase | \$321,039,850 (5 percent) |
| | \$642,079,700 (10 percent) |
| | \$963,119,550 (15 percent) |
| Judicial Agencies (10 percent cut) | \$40,921,000 |
| Elected Officials and Elections (10 percent cut) | \$31,932,100 |
| Legislative Agencies (10 percent cut) | \$7,930,500 |
| End Transfers to Select Special Funds from General Revenue Fund | \$647,599,769 |
| End Subsidy of Local Governments | \$1,200,000,000 |
| Payroll Reductions | \$254,335,000 (5 percent) |
| | \$508,670,000 (10 percent) |
| | \$763,005,000 (15 percent) |

Note: The table presents various routes for finding \$3.2 billion in spending reductions. Certain options are mutually exclusive (e.g., the savings from rolling back the entire budget by 10 percent should not be added to the savings from the rollback of Governor Quinn’s 2010 spending increases in order to avoid double-counting).

Prevent future budget deficits

Illinois can best ensure that future spending doesn’t outpace natural revenue growth from existing tax rates by passing an expenditure measure.

Limiting future state budget growth to a rate

State leaders do not need to increase taxes to balance the state’s budget. Deciding to hike taxes on Illinoisans is a choice, not a necessity.

of inflation plus population growth would ensure that the government does not grow beyond taxpayers' ability to pay for it. If Illinois had enacted an expenditure limit in 2004 that limited spending growth to population plus inflation, the state could have cumulatively saved \$13.7 billion over the past six years. That's money that could have been put in a rainy day fund, applied toward the unfunded public employee pension liabilities, or even refunded to taxpayers.

Conclusion: Tax hikes are a choice, not a necessity

State leaders do not need to increase taxes to balance the state's budget. Deciding to hike taxes on Illinoisans is a choice, not a necessity.

Nor do they need to impose "doomsday" budget cuts. Our alternative "menu" approach shows that the deficit can be resolved with a variety of sensible and reasonable spending reductions.

Although Illinois's taxpayers would benefit from a significant reduction in the cost of government, elected leaders need to find only \$3.2 billion in spending cuts to avoid Governor Quinn's income tax increases.

Other options for implementing reforms that will lead to spending reductions include:

- Medicaid delivery reform (with or without eligibility changes).
- Greater charter school deployment.
- Utilization of transparency principles to identify savings.
- Implement a Council on Efficient Government to help "right-size" state government.
- Pass the Sunshine Act, which would make specific recommendations to consolidate or eliminate duplicative, outdated, or ineffective state programs.
- Approve the Stimulus Watch Act, which

would require that any new programs launched as part of federal "recovery" funding must sunset when stimulus funds are no longer available.

It doesn't take a superhero or a villain to balance the budget. What it takes is a dedicated band of leaders who courageously commit to reining in the growth of government spending.

Notes

1 "Illinois State Budget, Fiscal Year 2010," Governor Pat Quinn, March 2009, <http://budget.illinois.gov/documents/FY2010OperatingBudget.pdf>.

2 Ibid.

3 Ibid.

4 Ibid.

5 "Detailed Annual Report of Revenues and Expenditures," Illinois State Comptroller, Fiscal Year 2008, <http://www.apps.ioc.state.il.us/ioc-pdf/DetAnn08.pdf>.

6 Ibid.

7 Randall Chase, "Delaware gov's budget has pay cuts, sports betting," Associated Press, <http://finance.yahoo.com/news/Delaware-govs-budget-has-pay-ajf-14693299.html>, March 19, 2009.

8 "A Closer Look at State Operations Spending," Illinois State Comptroller's Fiscal Focus Newsletter, January 2008, <http://www.apps.ioc.state.il.us/ioc-pdf/FFWeb0108.pdf>.

9 Ibid.

10 Ibid.

11 "Texas Grades State Agencies and Local Governments on Financial Transparency," Government Technology, December 5, 2008, <http://www.govtech.com/gt/568381>.

12 "Just one Illinois high school dropout costs \$221,000," Associated Press, September 24, 2008, <http://www.sj-r.com/homepage/x1464868435/Just-one-Illinois-high-school-dropout-costs-221-000>.

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