



# Issue Brief

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## Budget & Tax Policy Initiative



## THE FY 2008 BUDGET DEBATE IN OVERTIME

### WHAT DO CURRENT PROPOSALS MEAN FOR CHILDREN AND FAMILIES?

**Maneesha Date**

On May 30, 2007, one day shy of the scheduled adjournment date for the spring legislative session, the Illinois House of Representatives passed a state budget bill (SB 1132) that includes some significant increases in education funding — but otherwise largely remains at fiscal year 2007 appropriation levels. The House and the Senate also passed a bill that would generate new revenues for FY 2008 by closing some corporate tax loopholes. Some observers — including many legislators — feel that these measures would fail to cover all FY 2008 operating expenses, though Democratic House leadership and their budget staff believe it would produce a budget surplus.

***The Illinois House of Representatives passed a state budget bill that includes some significant increases in education funding — but otherwise largely remains at fiscal year 2007 appropriation levels.***

The Senate has not yet formally considered the budget bill, which remains in the House because of a procedural move, although senators have adopted a resolution rejecting the bill (SR 258). The resolution states both that House budget includes expenditures that will exceed available revenues and that the bill does not provide adequate appropriations for education, health care, pension payments, or contractual obligations to state employees.<sup>1</sup> The state legislature continues its FY 2008 budget work in an overtime session that now requires a “supermajority” (three-fifths) vote for approval of any measures taking effect before January. It is important to take a closer look at what has been proposed and what it means for children and families in Illinois. This report compares the House bill with the Governor’s earlier proposed budget for selected programs in the Illinois State Board of Education (ISBE) and the departments of Children and Family Services (DCFS), Healthcare and Family Services (DHFS), Human Services (DHS), Juvenile Justice (DJJ), and Transportation (IDOT).<sup>2</sup>

### ILLINOIS STATE BOARD OF EDUCATION

Both the House and the Governor have proposed increased funding for PreK–12 education for FY 2008, though increases in the House bill are smaller than those in the Governor’s proposal.

#### **The House Bill and the Governor’s Proposal**

The ISBE budget passed by the House represents some increases for existing programs. The Governor proposes larger increases for existing programs and a number of new education initiatives. For General State Aid (GSA), the House increase is 7 percent and the Governor’s

increase is 19 percent. The House includes a 5 percent increase for special education, and the Governor proposes a 36 percent increase. For the Early Childhood Block Grant, the House includes a 9 percent increase and the Governor proposes a 22 percent increase.

**Table 1. Selected State Board of Education General Funds Appropriations: FY2007 and FY2008 (in millions of dollars)**

Program Area	FY 2007 Approp.	FY 2008 House	% Change	FY 2008 Gov.	% Change
<b>General State Aid<sup>a</sup></b>	\$4,166.3	\$4,457.2	7.0	\$4,974.8	19.4
<b>Special Education<sup>b</sup></b>	837.8	879.8	5.0	1,140.0	36.1
<b>Early Childhood Block Grant</b>	318.3	348.3	9.4	387.6	21.8

- a. This item represents both General State Aid and General State Aid - Hold Harmless.  
 b. This category includes Extraordinary Special Education, the Phillip J. Rock Center, Disabled Students Services, Materials and Tuition, and all Summer School Payments.

The Governor also proposes a number of new education initiatives for FY 2008. He recommends \$100 million for “proven strategies” to be used by local school districts to raise student achievement. An additional \$80 million is included for programs to improve teacher quality and begin a statewide mentoring initiative, as well as \$10 million to help school districts implement full-day kindergarten and another \$10 million for a rural learning initiative.

**What It Means**

Nationwide, states provide about 47 percent of funding for elementary and secondary education, another 44 percent comes from local sources, and the remaining 9 percent from the federal government.<sup>3</sup> In Illinois, state funding accounts for only 34 percent of the total, which places Illinois 48<sup>th</sup> out of the 50 states. With property taxes providing more than 57 percent of its school funding, Illinois has one of the nation’s largest funding disparities between property-poor and property-wealthy districts. Nationally, Illinois also has some of the widest achievement gaps between poor and non-poor students in grade 4 and grade 8 reading and math scores.<sup>4</sup>

*General State Aid.* The GSA increase recommended by the House would raise the *foundation level* — a guaranteed minimum per-pupil expenditure from state and local sources — from \$5,334 to \$5,721. The foundation level proposed for FY 2008 remains nearly \$700 short of the \$6,405 recommended by the Education Funding Advisory Board (EFAB) as necessary to provide an adequate education for FY 2006. The Governor’s proposal, while still short of the figure recommended by EFAB, would increase the foundation level to \$6,020.

**Table 2. General State Aid Foundation Level**

	FY 2007	FY 2008 House <sup>a</sup>	FY 2008 Gov. <sup>b</sup>	EFAB (FY 2006)
<b>Foundation Level</b>	\$5,334	\$5,721	\$6,020	<b>\$6,405</b>
<b>Change from Previous Year</b>	170	387	686	<b>N/A</b>

- a. Data from Illinois State Board of Education calculations.  
 b. Data from the Governor's budget proposal.

*Special Education.* The Governor’s recommended increase for special education funding includes \$209 million to raise the reimbursement rate for special education teachers, which has remained unchanged since 1985, by nearly 65 percent. The House bill does not include funding to increase the reimbursement rate.

*Preschool for All.* The increase for early childhood education in the House bill is less than half of what the Governor has proposed, threatening to delay extension of services to many eligible

children and to slow progress toward Illinois' goal of offering "Preschool for All." The increase in the Governor's proposal would make early learning programs available to an additional 12,000 three- and four-year olds and expand crucial services for infants and toddlers at risk of developmental delays.

## DEPARTMENT OF CHILDREN AND FAMILY SERVICES

The House bill and the Governor's proposal both include substantial increases in GRF funding for DCFS programs to offset reductions in federal dollars. Funding levels in the House bill remain short of those proposed by the Governor, though the differences are small.

**Table 3. Selected Department of Children and Family Services Appropriations:  
FY2007 and FY2008 (in millions of dollars)**

Program Area	FY 2007 Approp.	FY 2008 House	% Change	FY 2008 Gov.	% Change
<b>Foster Care total</b>	\$311.4	\$330.3	6.1	\$331.2	6.4
General Revenue Fund	144.6	188.7	30.5	189.7	31.2
DCFS Children's Services Fund	166.8	141.6	-15.1	141.6	-15.1
<b>Institution and Group Home Care total</b>	208.6	224.5	7.6	225.2	7.9
General Revenue Fund	96.2	125.4	30.3	126.0	30.9
DCFS Children's Services Fund	112.4	99.2	-11.7	99.2	-11.7
<b>Adoption total</b>	289.3	277.2	-4.2	278.2	-3.8
General Revenue Fund	180.8	201.4	11.4	202.4	12.0
DCFS Children's Services Fund	108.5	75.9	-30.1	75.9	-30.1
<b>Child Protection<sup>a</sup></b>	71.9	71.9	0.0	78.3	9.0
<b>Family Maintenance Day Care<sup>a</sup></b>	23.2	25.8	11.2	25.9	11.7

a. This represents funding from the state's general revenue fund and does not include federal child protection project funding.

### The House Bill and the Governor's Proposal

Both the House bill and the Governor's proposal include increased GRF funding for the following DCFS programs: foster care (31 percent in both plans); institution and group home care (30–31 percent); adoption and guardianship services (11–12 percent); family maintenance day care (11–12 percent). GRF funding for child protection remains at FY 2007 levels in the House bill and is increased by 9 percent in the Governor's proposal.

In both plans, increased GRF funding is required to diminish the effects of the loss of more than \$110 million in federal funding for FY 2008 from the DCFS Children's Services Fund and the DCFS Federal Projects Fund.

### What It Means

Funding for DCFS in the House bill is lower than in the Governor's proposal, though funding levels are generally similar. The House bill, however, includes no new funding for child protection while Governor's proposal includes a 9 percent increase. Reduced FY 2008 funding appropriated from the federal DCFS Children's Services Fund is identical for the programs outlined here, although the Governor appropriates slightly more for a number of programs from the state's General Funds than does the House.

## DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES

The House bill and the Governor's proposal vary widely with respect to funding for DHFS. The House bill generally maintains FY 2007 funding levels, while the Governor's proposal includes increased GRF funding in most areas. The Governor's proposal also includes an initiative for further expanding health insurance coverage.

**Table 4. Selected Department of Healthcare and Family Services Medical Assistance Appropriations: FY2007 and FY2008 (in millions of dollars)**

Program Area	FY 2007 Approp.	FY 2008 House	% Change	FY 2008 Gov.	% Change
<b>Hospital In-patient, Disproportionate Share and Ambulatory Care total</b>	\$3,762.6	\$3,762.6	0.0	\$4,180.4	11.1
General Revenue Fund	2,547.4	2,547.4	0.0	2,781.2	9.2
Hospital Provider Fund	1,215.2	1,215.2	0.0	1,399.2	15.1
Physicians Services (GRF)	735.3	735.3	0.0	855.7	16.4
Community Health Centers (GRF)	210.6	210.6	0.0	252.3	19.8
Medical Practitioner Rate Increases (GRF)	0.0	0.0	0.0	90.0	N/A
<b>Cook County Hospital Services total</b>	1,981.1	2,081.1	5.0	1,981.1	0.0
General Revenue Fund	0.0	100.0	N/A	0.0	0.0
County Hospital Services Fund	1,981.1	1,981.1	0.0	1,981.1	0.0
<b>University of Illinois Hospital Services<sup>a</sup></b>	225.0	225.0	0.0	225.0	0.0

a. This represents funding from the University of Illinois Hospital Services Fund.

### The House Bill and the Governor's Proposal

The House bill for medical assistance in DHFS generally represents level funding for FY 2008. Level funding is unrealistic given that Medicaid, which accounts for the bulk of medical assistance spending, is an entitlement program for which enrollment cannot be restricted. The Governor's proposal includes increases for existing medical assistance services, including hospital in-patient, disproportionate share, and ambulatory care (11 percent), physicians (16 percent) and community health centers (20 percent).

The only instance where the House bill provides increased funding for DHFS medical assistance is a GRF appropriation of \$100 million for Cook County hospital services — designated for uncompensated care. These funds are separate from an appropriation of more than \$1.9 billion in the County Hospital Services Fund, which is included in both the House bill and the Governor's proposal. The GRF appropriation does not appear in the Governor's budget.<sup>5</sup>

The Governor's proposal also includes \$90 million for medical practitioner rate increases and \$374 million for his "Illinois Covered" plan to expand health insurance coverage and make related healthcare system improvements. These initiatives were contingent upon passage of his proposed gross receipts tax, which was overwhelmingly rejected by the legislature.

The House bill includes level funding for child support enforcement while the Governor proposes a 5 percent (\$11 million) increase.

### What It Means

Because enrollment cannot be restricted for Medicaid, level funding for medical assistance programs as proposed in the House bill could result in cuts in provider rates or restrictions on All Kids enrollment. Flat funding also does not account for increases in health care costs or

changes in services utilization. GRF appropriations at FY 2007 levels would likely run out before the end of the fiscal year. Funding for physicians and community health centers is crucial to ensuring that children and families have access to primary and preventive health care. Hospitals and other health care providers already face low payment rates and slow payment cycles, and a state budget that does not fully fund Medicaid will only make that situation worse.

DHFS reported record-breaking child support collections for FY 2005 and FY 2006. The House bill includes level funding for child support enforcement. Although the Governor recommends a 5 percent increase for FY 2008, the proposed funding is lower than it was in FY 2003.

## DEPARTMENT OF HUMAN SERVICES

Both the House FY 2008 budget and the Governor’s proposal for DHS largely remain at FY 2007 levels. The Governor’s proposal does include some important increases for children and families.

**Table 5. Selected Department of Human Services General Revenue Fund Appropriations: FY2007 and FY2008 (in millions of dollars)**

Program Area	FY 2007 Approp.	FY 2008 House	% Change	FY 2008 Gov.	% Change
Child Care <sup>a</sup>	\$594.9	\$594.9	0.0	\$627.9	5.6
Mental Health Children and Adolescent Grants <sup>b</sup>	37.0	37.0	0.0	39.0	5.4
Mental Health Individual Care Grants	24.6	24.6	0.0	31.6	28.4
Children’s Mental Health Partnership <sup>c</sup>	2.0	2.0	0.0	2.0	0.0
Early Intervention <sup>d</sup>	61.0	61.0	0.0	71.6	17.4
Intensive Prenatal Performance Project	5.0	5.0	0.0	5.2	3.0
Teen REACH	19.1	19.1	0.0	19.6	2.6
Healthy Families	10.0	10.0	0.0	10.0	0.0
Parents Too Soon	7.6	7.6	0.0	7.6	0.0

a. This item represents funding for child care services and Great START.  
b. This item represents funding for Mental Health Children and Adolescent grants from the state's general revenue fund. Federal funding is also available.  
c. This item represents Department of Human Services funding for the Children’s Mental Health Partnership and does not include State Board of Education funding for the Children’s Mental Health Partnership.  
d. This item represents funding for the Early Intervention Revolving Fund.

### The House Bill and the Governor’s Proposal

The House FY 2008 budget for DHS simply maintains FY 2007 funding levels. The Governor’s FY 2008 budget proposal includes increased GRF funding for child care services (6 percent), children’s mental health services (14 percent), the Early Intervention program (17 percent), the Intensive Prenatal Performance Project (3 percent), and Teen REACH after-school programs (3 percent). Both plans include level funding for Healthy Families and Parents Too Soon.

### What It Means

Level funding can effectively result in service cuts as costs of doing business increase. Though some service providers have recently received modest and long-overdue cost-of-living increases, others have not. That makes it more and more difficult to hire and retain experienced staff as well as to maintain families’ access to programs.

The Child Care Assistance Program in DHS served an average of 192,500 children per month in FY 2006 through subsidies for low-income working parents.<sup>6</sup> Funding for child care services remains flat in the House bill and is increased by 6 percent in the Governor’s proposal. The new funding proposed by the Governor would be used to increase reimbursement rates for all providers and for the introduction of a “tiered reimbursement” system to encourage quality improvements.

Children’s mental health services receive no increase in the House bill, while the Governor recommends increases for Children and Adolescent Grants and Individual Care Grants. Neither proposal includes additional funding for the priorities recommended by the Illinois Children’s Mental Health Partnership to build a comprehensive and coordinated mental health system including prevention, early intervention, and treatment for children from birth to age 18.<sup>7</sup> When youngsters struggle with social and emotional difficulties, every aspect of their lives can suffer, yet only one out of five young people who need mental health services ever receives treatment.

Illinois’ Early Intervention Program responds to developmental challenges and disabling conditions in very young children. The Governor’s recommended increase for Early Intervention would expand services to 945 more children and provide for a 3 percent cost-of-living adjustment. The Intensive Prenatal Performance Project offers intensive services to women with greatly at-risk pregnancies. The Governor’s recommended increase would provide a 3 percent cost-of-living adjustment for the program. Appropriations for both programs remain flat in the House bill.

The Teen REACH program offers academic and social activities to children up to 17 years of age during non-school hours. The House recommends level funding for Teen REACH for FY 2008 while the Governor proposes a small increase. The Governor’s recommended FY 2008 funding level is lower than the Teen REACH appropriation for FY 2003.

Healthy Families Illinois, a home-visiting program that provides parenting support services for more than 3,000 at-risk families, remains funded at \$10 million in both the House bill and the Governor’s proposal. Both plans also call for level funding of Parents Too Soon, a pregnancy prevention and parenting support program for teens. Funding for both programs has been increased by only 3 percent since FY 2003.

## **DEPARTMENT OF JUVENILE JUSTICE**

The House bill includes no increases for DJJ. The Governor’s proposal includes GRF increases of 5 percent for youth centers and 6 percent for aftercare services.

**Table 6. Selected Department of Juvenile Justice General Revenue Fund Appropriations:  
FY2007 and FY2008 (in millions of dollars)**

<b>Program Area</b>	<b>FY 2007 Approp.</b>	<b>FY 2008 House</b>	<b>% Change</b>	<b>FY 2008 Gov.</b>	<b>% Change</b>
<b>Youth Centers</b>	\$102.1	\$102.1	0.0	\$106.7	4.5
<b>Aftercare Services</b>	6.4	6.4	0.0	6.8	6.2

### **What It Means**

DJJ was created from the juvenile justice division of the Department of Corrections (DOC) in FY 2007. For FY 2007, total DJJ appropriations were only 4 percent higher than FY 2006 DOC juvenile division appropriations.<sup>8</sup>

DJJ youth centers currently provide more than 1,500 juveniles with educational programs, counseling, and medical services aimed at improving their life-chances. Youth centers are located in Chicago, Harrisburg, Joliet, Kewanee, Murphysboro, Pere Marquette, St. Charles, and Warrenville. The House bill includes level funding for these centers, while the Governor proposes a small increase for each of the eight centers.

Aftercare services are provided to youth offenders as they transition out of the juvenile justice system. These services are targeted at youth development and re-entry into society. The House bill includes level funding for these services. The Governor proposes additional funding for implementation of a new, case-management-based aftercare system which will include specially-trained agents and administrative staff responsible for coordinating, monitoring, and managing aftercare services for more than 2,000 juveniles statewide.

## DEPARTMENT OF TRANSPORTATION

Mass transit in the Chicago region has been another major focus of the overtime legislative session. Though neither the House bill nor the Governor's proposal include increased funding for the Regional Transportation Authority (RTA), transit officials continue to meet with the Governor and legislative leaders during the overtime session to discuss RTA shortfalls.

**Table 7. Selected Department of Transportation General Revenue Fund Appropriations:  
FY2007 and FY2008 (in millions of dollars)**

Program Area	FY 2007 Approp.	FY 2008 House	% Change	FY 2008 Gov.	% Change
Reimbursement for Reduced Fares – RTA	\$37.3	\$37.3	0.0	\$37.3	0.0
RTA/ADA Paratransit	54.3	54.3	0.0	54.3	0.0

### What It Means

An efficient and affordable mass transit system is extremely important not only for the region's economy but also for families to be able to get to and from work, school, and child care services, and to help ensure that families are able to spend quality time together. The RTA is made up of the Chicago Transit Authority (CTA), the Metra commuter rail system, and the Pace suburban bus system. Transit operations are funded through passenger fares, state subsidies, a 1 percent sales tax in Cook County and a 0.25 percent sales tax in the five collar counties. The RTA's current budget has a \$226 million operating deficit, and the RTA strategic plan outlines the need to invest an additional \$400 million annually in transit operations.<sup>9</sup>

The RTA has put forward a proposal to raise \$452 million to fund operating costs by increasing the sales tax by 0.25 percent in Cook and the collar counties (\$280 million), imposing a new RTA Chicago title transfer tax (\$42 million), extending the standard state match to these taxes – (\$80.5 million), and continuing the support of transit service for the disabled and elderly by instituting an additional state match of 5 percent (\$50 million). The plan would require state authorization, but the Governor has threatened to veto it. Absent new funding, the CTA, Metra and Pace have presented contingency plans that include eliminating routes, increasing fares, and deferring capital projects.

## CONCLUSION

Voices for Illinois Children believes strongly in investments for improving education, expanding access to health care, strengthening human services programs, and stabilizing the state's overall budget picture by addressing pension obligations. Voices also has long supported reform of the state revenue system to adequately support crucial programs upon which children and families depend.

***Voices for Illinois Children believes strongly in investments for improving education, expanding access to health care, strengthening human services programs, and stabilizing the state's overall budget picture by addressing pension obligations.***

This year's spring legislative session continues in overtime, and little progress has been made. On March 7<sup>th</sup>, The Governor presented his FY 2008 budget proposal, which included plans to significantly increase support for Illinois schools, expand health care coverage, and ease pressures on the state budget by restructuring payments to the state retirement systems. In order to raise the funds necessary to support these programs, the Governor recommended that Illinois adopt a gross receipts tax, create a new payroll tax on employers, lease the state lottery, and issue pension obligation bonds. The Illinois House of Representatives unanimously rejected the Governor's proposed gross receipts tax in a non-binding resolution on May 10<sup>th</sup> (HR 402). On May 30<sup>th</sup>, The House passed a budget bill that largely replicated the FY 2007 budget (SB 1132). On June 20<sup>th</sup>, the Senate adopted a resolution (SR 258) opposing the House budget bill.

Overall, the House bill does not provide much new funding for FY 2008. The House does provide more funding for education, though the increases are smaller than those proposed by the Governor. The House bill also includes flat funding for most medical assistance services, while the Governor proposes increases for existing programs and new initiatives to expand health care coverage. The House bill also does not include mandated increases required by contracts with the American Federation of State, County and Municipal Employees (AFSCME) and the Service Employees International Union (SEIU). For many other programs, the House bill includes funding at FY 2007 levels, while the Governor proposes modest increases. Some programs remain at FY 2007 levels in both the House bill and in the Governor's proposed budget. Finally, it appears that neither the House budget bill nor the Governor's proposal includes required funding increases for the state retirement systems for FY 2008. The legislature has not embraced the Governor's plan to restructure financing of the pension systems by leasing the state lottery and issuing pension obligation bonds, and no alternative proposal has emerged.

There is ample room for compromise between the spending plans offered by the Governor and the House, but we must not accept the status quo: inadequately funded schools, limited access to health care, strained human services programs, and a system of state finances that is unable to meet ongoing obligations and emerging challenges. Policymakers should adopt a revenue plan that raises new funds to meet critical needs, while distributing responsibility among taxpayers as broadly and fairly as possible. Policy proposals such as increasing the income tax, raising the personal exemption, and targeting tax credits for low- and middle-income families should be considered in the debate.<sup>10</sup> We must not miss this opportunity to make significant progress for children and families in Illinois.

## ENDNOTES

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<sup>1</sup> Senate Resolution 258, 95<sup>th</sup> General Assembly  
<http://www.ilga.gov/legislation/95/SR/PDF/09500SR0258lv.pdf>

<sup>2</sup> Senate Bill 1132, 95<sup>th</sup> General Assembly.  
<http://www.ilga.gov/legislation/billstatus.asp?DocNum=1132&GAID=9&GA=95&DocTypeID=SB&LegID=29200&SessionID=51> ;

Illinois State Budget book. Fiscal Year 2008.  
<http://www.state.il.us/budget/FY08%20Operating%20Budget.pdf>

<sup>3</sup> U.S. Census Bureau, Public Education Finances 2005, April 2007.  
<http://ftp2.census.gov/govs/school/05f33pub.pdf>

<sup>4</sup> Education Trust, Education Watch State NAEP Tables, Fall 2006.  
<http://www2.edtrust.org/edtrust/summaries2006/2006StateNAEPTables.pdf>

<sup>5</sup> Since FY 1992, state medical assistance appropriations for Cook County health services have gone through the County Hospital Services Fund, which is used to leverage additional federal Medicaid dollars. Each month, Cook County makes an intergovernmental transfer to DHFS. The transfer is then combined with federal matching funds, and the Cook County Bureau of Health Services is reimbursed for Medicaid services at enhanced rates. Part of the enhanced reimbursement is used to cover the costs of uncompensated care. See Lawrence B. Joseph, *Medicaid Spending and the Illinois State Budget* (Chapin Hall Center for Children at the University of Chicago, September 2004).

<sup>6</sup> Illinois Department of Human Services.

<sup>7</sup> Illinois Children's Mental Health Partnership, "ICMHP Strategic Plan for Building a Comprehensive Children's Mental Health System in Illinois 2006 Annual Report to the Governor."  
[http://www.ivpa.org/childrensmhtf/pdf/2006\\_ICMHP\\_annual\\_report.pdf](http://www.ivpa.org/childrensmhtf/pdf/2006_ICMHP_annual_report.pdf)

<sup>8</sup> Voices for Illinois Children, "Illinois' Fiscal Year 2007 Budget: Important Increases in Preschool and Children's Mental Health Supports But Revenue Concerns Remain."  
<http://www.voices4kids.org/FY2007%20Final%20Budget.pdf>

<sup>9</sup> Chicago Metropolis 2020, "Building a Great Transit System for the Chicago Region."  
<http://www.chicagometropolis2020.org/documents/BuildingaGreatTransitSystemfortheChicagoRegion.pdf>

<sup>10</sup> Voices for Illinois Children, "Generating New Revenue, Improving Tax Fairness: A Policy Strategy for Income Tax Reform in Illinois." [http://www.voices4kids.org/BT07\\_incometax.pdf](http://www.voices4kids.org/BT07_incometax.pdf)

This issue brief was prepared as a part of the Budget & Tax Policy Initiative at Voices for Illinois Children. To promote discussion of the information and analysis presented here, we encourage readers to make copies of the brief and to disseminate it.

### **About Voices for Illinois Children**

Voices for Illinois Children works across all issue areas to improve the lives of children of all ages throughout our state so they grow up healthy, happy, safe, loved and well educated. For 20 years, Voices has been helping opinion leaders and policymakers understand the issues facing children and families. The Voices network weaves through the state, involving community leaders and people who care passionately about children. Jerome Stermer is President of Voices for Illinois Children, and Craig R. Culbertson is Chair of the Board of Directors.

### **About the Budget & Tax Policy Initiative**

The Budget & Tax Policy Initiative provides information and analysis to advocates and policymakers on a wide range of spending and revenue topics that have direct impact on the lives of children and families in Illinois. The Initiative helps Illinois policymakers and advocates set priorities and make wise fiscal decisions for the short term and for the long haul. The Budget & Tax Policy Initiative is funded by the Ford Foundation, the Annie E. Casey Foundation, and the Chicago Community Trust. We thank them for their support but note that the findings and conclusions presented here are those of Voices for Illinois Children alone and do not necessarily reflect the views of these foundations.

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