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November 14, 2024

The Honorable JB Pritzker
Governor of Illinois
207 Statehouse
Springfield, IL 62706-1150

Dear Governor Pritzker:

The enclosed report is submitted pursuant to 40 ILCS 5/15-158.3, which requires the Illinois 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 employees of higher education institutions and related agencies who are participants of the State Universities Retirement System. In 2024, Public Act 103-0862 amended this requirement to be terminated on December 31, 2026. As a result, there will be only two more reports produced on compensable sick leave, Fiscal Year 2025 and Fiscal Year 2026.

If you have any questions, please contact me at (217) 782-2551.

Sincerely,

Ginger Ostro
Executive Director

Enclosure

cc: Alexis Sturm, Governor's Office of Management and Budget

REPORT ON COMPENSABLE SICK LEAVE

FISCAL YEAR 2024



Illinois Board of Higher Education
November 2024

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Illinois Board of Higher Education

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REPORT ON COMPENSABLE SICK LEAVE

State statute (40 ILCS 5/15-158.3) 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.

Report Termination. Public Act 103-0862 was put into statute in 2024, and it states that this report will no longer be produced on or after December 31, 2026. As such, there will be exactly two more reports produced after this one, ending with the Fiscal Year 2026 report.

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. This 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 Public Act 93-448 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 public universities, the Illinois Mathematics and Science Academy, and higher education agencies for accumulated sick leave for Fiscal Years 2015 through 2024. 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 ten years examined in this report, expenditures declined from \$7 million in Fiscal Year 2015 to \$2.3 million in Fiscal Year 2024, a decrease of \$4.7 million, or 67 percent.

This year, only Illinois public universities and the State Universities Retirement System reported any expenditures and when combined they spent \$2.3 million in Fiscal Year 2024 for compensable sick leave. Of the total amount expended in Fiscal Year 2024, approximately \$1.8 million, or 79 percent of the total, were from state general funds, while the remaining half million were from non-state appropriated funds.

Tables A-1 through A-10 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 2015 through 2024.

Accrued Liabilities. Table 2 represents accumulated sick leave liabilities for public universities, the Illinois Mathematics and Science Academy, and higher education agencies for Fiscal Years 2015 through 2024. 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 2015 and 2024. Accumulated liability decreased from \$64.1 million in Fiscal Year 2015 to about \$21 million in Fiscal Year 2024, a decrease of \$43.2 million, or 67 percent. Approximately \$18.1 million, or 86 percent, of the Fiscal Year 2024 accrued liability for sick leave is from state general funds.

Tables B-1 through B-10 in the appendix provide detailed information regarding accumulated sick leave liability for each public university, the Illinois Mathematics and Science Academy, and higher education agencies by fund for Fiscal Years 2015 through 2024.

Conclusion. Accumulated liabilities for sick leave payouts continue to decrease in comparison to Fiscal Year 1998, the year in which this employee benefit was ended. At that time, accumulated liabilities totaled \$230.7 million. In Fiscal Year 2024, the \$21 million in remaining liabilities represent 9.1 percent of the initial liability when the program was terminated. Since Fiscal Year 2018, only Illinois public universities, the Illinois Mathematics and Science Academy, and the State Universities Retirement System have any remaining liabilities. Expenditures and liabilities should continue to diminish as additional employees separate from service with State Universities Retirement System employers in the future.

Table 1

Illinois Higher Education Institutions and Agencies
Expenditures for Accumulated Sick Leave
Fiscal Years 2015 - 2024

(in thousands of dollars)	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Difference Between Fiscal Years 2015-2024	
											Dollar Change	Percent Change
Public Universities	\$6,921.7	\$9,440.0	\$6,550.5	\$7,044.7	\$6,202.6	\$5,483.1	\$4,936.7	\$4,549.7	\$3,020.5	\$2,304.9	-\$4,616.8	(66.7) %
Illinois Community College Board	\$0.0	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	- %
Illinois Mathematics and Science Academy	\$70.8	\$50.3	\$28.7	\$22.4	\$2.5	\$54.8	\$10.0	\$12.1	\$0.0	\$0.0	-\$70.8	(100.0) %
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0	\$518.7	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	- %
State Universities Retirement System	\$0.0	\$2.7	\$2.4	\$22.3	\$49.3	\$0.0	\$0.0	\$167.3	\$166.7	\$21.1	\$21.1	- %
Illinois Board of Higher Education	\$20.1	\$0.0	\$0.0	\$3.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$20.1	(100.0) %
Total Expenditures	\$7,012.6	\$9,494.4	\$6,581.6	\$7,092.6	\$6,773.1	\$5,537.9	\$4,946.7	\$4,729.1	\$3,187.2	\$2,326.0	-\$4,686.6	(66.8) %
<u>Total by Fund</u>												
State Appropriated Funds	\$3,913.6	\$4,297.8	\$3,887.9	\$4,332.8	\$4,556.1	\$4,223.6	\$4,001.6	\$3,811.4	\$2,619.1	\$1,834.1	-\$2,079.5	(53.1) %
University Income Funds	\$1,777.6	\$3,200.9	\$1,401.6	\$1,344.1	\$759.6	\$5.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$1,777.6	(100.0) %
Other Non-State Appropriated Funds	\$1,321.4	\$1,995.7	\$1,292.1	\$1,415.7	\$1,457.4	\$1,309.3	\$945.1	\$917.7	\$568.2	\$491.9	-\$829.5	(62.8) %
Total Expenditures	\$7,012.6	\$9,494.4	\$6,581.6	\$7,092.6	\$6,773.1	\$5,537.9	\$4,946.7	\$4,729.1	\$3,187.2	\$2,326.0	-\$4,686.6	(66.8) %

Table 2

Illinois Higher Education Institutions and Agencies
Accumulated Sick Leave Liabilities
Fiscal Years 2015 - 2024

<u>(in thousands of dollars)</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>Difference Between Fiscal Years 2015-2024</u>	
											<u>Dollar Change</u>	<u>Percent Change</u>
Public Universities	\$63,818.6	\$54,968.2	\$49,104.1	\$43,150.9	\$37,992.5	\$33,126.8	\$28,451.3	\$24,962.2	\$22,630.8	\$20,952.0	-\$42,866.6	(67.2) %
Illinois Community College Board	\$13.9	\$12.5	\$14.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$13.9	(100.0) %
Illinois Mathematics and Science Academy	\$203.0	\$140.0	\$117.0	\$98.0	\$93.0	\$43.0	\$33.0	\$21.0	\$22.0	\$23.0	-\$180.0	(88.7) %
State Universities Civil Service System	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	- %
State Universities Retirement System	\$108.3	\$114.1	\$104.6	\$83.8	\$83.9	\$36.6	\$39.8	\$37.9	\$18.8	\$17.6	-\$90.7	(83.7) %
Illinois Board of Higher Education	\$3.2	\$3.2	\$3.2	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$3.2	(100.0) %
Total Liabilities	\$64,147.0	\$55,238.0	\$49,343.9	\$43,332.7	\$38,169.4	\$33,206.4	\$28,524.1	\$25,021.1	\$22,671.6	\$20,992.6	-\$43,154.4	(67.3) %
<u>Total by Fund</u>												
State Appropriated Funds	\$42,228.4	\$35,826.0	\$33,754.5	\$30,772.2	\$33,424.1	\$29,397.4	\$24,400.8	\$21,445.7	\$19,082.3	\$18,147.2	-\$24,081.2	(57.0) %
University Income Funds	\$12,320.1	\$12,336.9	\$9,368.7	\$7,107.4	\$0.0	\$33.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$12,320.1	(100.0) %
Other Non-State Appropriated Funds	\$9,598.5	\$7,075.1	\$6,220.7	\$5,453.1	\$4,744.2	\$3,776.0	\$4,123.3	\$3,575.4	\$3,589.3	\$2,845.4	-\$6,753.1	(70.4) %
Total Liabilities	\$64,147.0	\$55,238.0	\$49,343.9	\$43,332.7	\$38,168.3	\$33,206.4	\$28,524.1	\$25,021.1	\$22,671.6	\$20,992.6	-\$43,154.4	(67.3) %

APPENDIX A – EXPENDITURES FOR ACCUMULATED SICK LEAVE BY FISCAL YEAR

Table A-1
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2024

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$14.0	\$0.0	\$0.0	\$14.0
Eastern Illinois University	\$56.8	\$0.0	\$0.0	\$56.8
Governors State University	\$82.9	\$0.0	\$0.0	\$82.9
Illinois State University	\$131.2	\$0.0	\$2.5	\$133.7
Northeastern Illinois University	\$41.0	\$0.0	\$0.0	\$41.0
Northern Illinois University	\$63.3	\$0.0	\$5.8	\$69.1
Western Illinois University	\$104.2	\$0.0	\$13.0	\$117.2
<u>Southern Illinois University</u>	<u>\$215.9</u>	<u>\$0.0</u>	<u>\$25.2</u>	<u>\$241.1</u>
Carbondale	\$91.8	\$0.0	\$16.3	\$108.1
School of Medicine	\$22.1	\$0.0	\$5.0	\$27.1
Edwardsville	\$102.0	\$0.0	\$3.9	\$105.9
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$1,103.7</u>	<u>\$0.0</u>	<u>\$445.4</u>	<u>\$1,549.1</u>
Chicago	\$406.8	\$0.0	\$310.8	\$717.6
Springfield*	-\$14.1	\$0.0	\$0.0	-\$14.1
Urbana-Champaign	\$667.4	\$0.0	\$133.4	\$800.8
University Administration	\$43.6	\$0.0	\$1.2	\$44.8
Total Universities	\$1,813.0	\$0.0	\$491.9	\$2,304.9
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$0.0	\$0.0	\$0.0	\$0.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$21.1	\$0.0	\$0.0	\$21.1
Total	<u>\$1,834.1</u>	<u>\$0.0</u>	<u>\$491.9</u>	<u>\$2,326.0</u>

*In FY23, UIS incorrectly reported their sick leave expenditures. The negative value reported here in FY24 reflects a correction of that error.

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 2023

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$6.0	\$0.0	\$0.0	\$6.0
Eastern Illinois University	\$248.5	\$0.0	\$4.8	\$253.3
Governors State University	\$11.7	\$0.0	\$0.0	\$11.7
Illinois State University	\$132.7	\$0.0	\$79.6	\$212.3
Northeastern Illinois University	\$68.3	\$0.0	\$0.0	\$68.3
Northern Illinois University	\$101.6	\$0.0	\$8.5	\$110.1
Western Illinois University	\$210.3	\$0.0	\$0.2	\$210.5
<u>Southern Illinois University</u>	<u>\$145.0</u>	<u>\$0.0</u>	<u>\$17.8</u>	<u>\$162.8</u>
Carbondale	\$71.0	\$0.0	\$10.8	\$81.8
School of Medicine	\$31.9	\$0.0	\$4.5	\$36.4
Edwardsville	\$42.1	\$0.0	\$2.5	\$44.6
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$1,528.4</u>	<u>\$0.0</u>	<u>\$457.2</u>	<u>\$1,985.7</u>
Chicago	\$351.9	\$0.0	\$120.2	\$472.1
Springfield	\$18.1	\$0.0	\$0.0	\$18.1
Urbana-Champaign	\$1,096.1	\$0.0	\$336.8	\$1,432.9
University Administration	\$62.3	\$0.0	\$0.3	\$62.6
Total Universities	\$2,452.4	\$0.0	\$568.2	\$3,020.7
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$0.0	\$0.0	\$0.0	\$0.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$1.7	\$0.0	\$0.0	\$1.7
Total	<u>\$2,454.1</u>	<u>\$0.0</u>	<u>\$568.2</u>	<u>\$3,022.4</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 2022

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$110.0	\$0.0	\$0.0	\$110.0
Eastern Illinois University	\$25.3	\$0.0	\$9.9	\$35.2
Governors State University	\$9.6	\$0.0	\$0.0	\$9.6
Illinois State University	\$307.1	\$0.0	\$27.4	\$334.5
Northeastern Illinois University	\$172.4	\$0.0	\$0.0	\$172.4
Northern Illinois University	\$174.4	\$0.0	\$0.7	\$175.1
Western Illinois University	\$41.6	\$0.0	\$3.1	\$44.7
<u>Southern Illinois University</u>	<u>\$314.9</u>	<u>\$0.0</u>	<u>\$51.6</u>	<u>\$366.5</u>
Carbondale	\$260.5	\$0.0	\$35.1	\$295.6
School of Medicine	\$12.4	\$0.0	\$7.4	\$19.8
Edwardsville	\$42.0	\$0.0	\$9.1	\$51.1
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$2,476.7</u>	<u>\$0.0</u>	<u>\$825.0</u>	<u>\$3,301.7</u>
Chicago	\$850.2	\$0.0	\$353.1	\$1,203.4
Springfield	\$29.9	\$0.0	\$0.8	\$30.7
Urbana-Champaign	\$1,492.7	\$0.0	\$445.2	\$1,937.9
University Administration	\$103.9	\$0.0	\$25.9	\$129.7
Total Universities	\$3,632.0	\$0.0	\$917.7	\$4,549.7
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$12.1	\$0.0	\$0.0	\$12.1
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$2.1	\$0.0	\$0.0	\$2.1
Total	<u>\$3,646.2</u>	<u>\$0.0</u>	<u>\$917.7</u>	<u>\$4,563.9</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 2021

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$119.0	\$0.0	\$54.0	\$173.0
Eastern Illinois University	\$386.8	\$0.0	\$9.5	\$396.3
Governors State University	\$4.0	\$0.0	\$0.0	\$4.0
Illinois State University	\$523.3	\$0.0	\$62.4	\$585.7
Northeastern Illinois University	\$153.9	\$0.0	\$2.6	\$156.5
Northern Illinois University	\$165.3	\$0.0	\$14.3	\$179.6
Western Illinois University	\$119.4	\$0.0	\$77.8	\$197.2
<u>Southern Illinois University</u>	<u>\$376.4</u>	<u>\$0.0</u>	<u>\$53.8</u>	<u>\$430.2</u>
Carbondale	\$201.1	\$0.0	\$42.8	\$243.9
School of Medicine	\$49.4	\$0.0	\$7.9	\$57.3
Edwardsville	\$125.9	\$0.0	\$3.1	\$129.0
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$2,143.5</u>	<u>\$0.0</u>	<u>\$670.7</u>	<u>\$2,814.2</u>
Chicago	\$573.7	\$0.0	\$301.3	\$875.0
Springfield	\$1.5	\$0.0	\$2.7	\$4.2
Urbana-Champaign	\$1,523.7	\$0.0	\$366.7	\$1,890.4
University Administration	\$44.6	\$0.0	\$0.0	\$44.6
Total Universities	\$3,991.6	\$0.0	\$945.1	\$4,936.7
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$10.0	\$0.0	\$0.0	\$10.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$0.0	\$0.0
Total	<u>\$4,001.6</u>	<u>\$0.0</u>	<u>\$945.1</u>	<u>\$4,946.7</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 2020

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$114.0	\$5.0	\$24.0	\$143.0
Eastern Illinois University	\$219.8	\$0.0	\$0.3	\$220.1
Governors State University	\$0.0	\$0.0	\$0.1	\$0.1
Illinois State University	\$284.4	\$0.0	\$32.6	\$317.0
Northeastern Illinois University	\$210.0	\$0.0	\$4.0	\$214.0
Northern Illinois University	\$397.8	\$0.0	\$7.4	\$405.2
Western Illinois University	\$178.5	\$0.0	\$2.2	\$180.7
<u>Southern Illinois University</u>	<u>\$243.8</u>	<u>\$0.0</u>	<u>\$85.8</u>	<u>\$329.6</u>
Carbondale	\$125.6	\$0.0	\$28.7	\$154.3
School of Medicine	\$33.3	\$0.0	\$37.8	\$71.1
Edwardsville	\$80.2	\$0.0	\$19.2	\$99.4
University Administration	\$4.7	\$0.0	\$0.1	\$4.8
<u>University of Illinois</u>	<u>\$2,520.5</u>	<u>\$0.0</u>	<u>\$1,152.9</u>	<u>\$3,673.4</u>
Chicago	\$652.4	\$0.0	\$774.7	\$1,427.1
Springfield	\$24.7	\$0.0	\$0.0	\$24.7
Urbana-Champaign	\$1,729.0	\$0.0	\$352.0	\$2,081.0
University Administration	\$114.4	\$0.0	\$26.2	\$140.6
Total Universities	\$4,168.8	\$5.0	\$1,309.3	\$5,483.1
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$54.8	\$0.0	\$0.0	\$54.8
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$0.0	\$0.0
Total	<u>\$4,223.6</u>	<u>\$5.0</u>	<u>\$1,309.3</u>	<u>\$5,537.9</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 2019

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$52.9	\$0.0	\$1.1	\$54.0
Eastern Illinois University	\$0.0	\$449.6	\$11.7	\$461.3
Governors State University	\$8.0	\$0.0	\$0.0	\$8.0
Illinois State University	\$0.0	\$230.0	\$53.5	\$283.5
Northeastern Illinois University	\$0.0	\$80.0	\$0.0	\$80.0
Northern Illinois University	\$399.6	\$0.0	\$83.5	\$483.1
Western Illinois University	\$624.1	\$0.0	\$69.5	\$693.6
<u>Southern Illinois University</u>	<u>\$637.9</u>	<u>\$0.0</u>	<u>\$190.1</u>	<u>\$828.0</u>
Carbondale	\$356.2	\$0.0	\$43.2	\$399.4
School of Medicine	\$88.9	\$0.0	\$123.9	\$212.8
Edwardsville	\$192.8	\$0.0	\$23.0	\$215.8
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$2,312.4</u>	<u>\$0.0</u>	<u>\$998.7</u>	<u>\$3,311.1</u>
Chicago	\$595.0	\$0.0	\$345.4	\$940.4
Springfield	\$110.8	\$0.0	\$2.4	\$113.2
Urbana-Champaign	\$1,568.9	\$0.0	\$643.4	\$2,212.3
University Administration	\$37.7	\$0.0	\$7.5	\$45.2
Total Universities	\$4,034.9	\$759.6	\$1,408.1	\$6,202.6
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$2.5	\$0.0	\$0.0	\$2.5
State Universities Civil Service System	\$518.7	\$0.0	\$0.0	\$518.7
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$49.3	\$49.3
Total	<u>\$4,556.1</u>	<u>\$759.6</u>	<u>\$1,457.4</u>	<u>\$6,773.1</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 2018

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$123.9	\$15.1	\$3.4	\$142.4
Eastern Illinois University	\$0.0	\$573.4	\$10.3	\$583.7
Governors State University	\$86.7	\$0.0	\$1.7	\$88.4
Illinois State University	\$0.0	\$278.3	\$40.1	\$318.4
Northeastern Illinois University	\$0.0	\$136.0	\$0.0	\$136.0
Northern Illinois University	\$341.1	\$115.9	\$79.6	\$536.6
Western Illinois University	\$608.7	\$0.0	\$14.4	\$623.1
<u>Southern Illinois University</u>	<u>\$245.7</u>	<u>\$225.4</u>	<u>\$131.0</u>	<u>\$602.1</u>
Carbondale	\$141.1	\$130.2	\$37.4	\$308.7
School of Medicine	\$31.5	\$4.5	\$74.7	\$110.7
Edwardsville	\$73.1	\$90.7	\$18.9	\$182.7
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$2,901.1</u>	<u>\$0.0</u>	<u>\$1,112.9</u>	<u>\$4,014.0</u>
Chicago	\$654.3	\$0.0	\$583.4	\$1,237.7
Springfield	\$99.4	\$0.0	\$4.2	\$103.6
Urbana-Champaign	\$2,053.8	\$0.0	\$501.3	\$2,555.1
University Administration	\$93.6	\$0.0	\$24.0	\$117.6
Total Universities	\$4,307.2	\$1,344.1	\$1,393.4	\$7,044.7
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$22.4	\$0.0	\$0.0	\$22.4
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$3.2	\$0.0	\$0.0	\$3.2
State University Retirement System	\$0.0	\$0.0	\$22.3	\$22.3
Total	<u>\$4,332.8</u>	<u>\$1,344.1</u>	<u>\$1,415.7</u>	<u>\$7,092.6</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-8
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2017

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University*	\$79.0	\$3.7	\$2.3	\$85.0
Eastern Illinois University	\$0.0	\$415.7	\$1.2	\$416.9
Governors State University	\$15.6	\$0.0	\$0.0	\$15.6
Illinois State University	\$0.0	\$315.3	\$48.7	\$364.0
Northeastern Illinois University	\$0.0	\$330.0	\$0.0	\$330.0
Northern Illinois University	\$56.6	\$141.8	\$77.7	\$276.1
Western Illinois University	\$767.9	\$0.0	\$12.4	\$780.3
<u>Southern Illinois University</u>	<u>\$220.8</u>	<u>\$195.1</u>	<u>\$81.3</u>	<u>\$497.2</u>
Carbondale	\$124.5	\$134.9	\$41.3	\$300.7
School of Medicine	\$36.1	\$6.2	\$33.5	\$75.8
Edwardsville	\$60.2	\$54.0	\$6.5	\$120.7
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$2,719.3</u>	<u>\$0.0</u>	<u>\$1,066.1</u>	<u>\$3,785.4</u>
Chicago	\$1,023.7	\$0.0	\$456.8	\$1,480.5
Springfield	\$44.1	\$0.0	\$0.0	\$44.1
Urbana-Champaign	\$1,583.4	\$0.0	\$517.0	\$2,100.4
University Administration	\$68.1	\$0.0	\$92.3	\$160.4
Total Universities	\$3,859.2	\$1,401.6	\$1,289.7	\$6,550.5
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$28.7	\$0.0	\$0.0	\$28.7
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$2.4	\$2.4
Total	<u>\$3,887.9</u>	<u>\$1,401.6</u>	<u>\$1,292.1</u>	<u>\$6,581.6</u>

Footnote:

*Correction on FY2017 reported expenditures for CSU

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-9
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2016

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$13.6	\$283.1	\$3.8	\$300.5
Eastern Illinois University	\$0.0	\$703.7	\$56.1	\$759.8
Governors State University	\$78.1	\$0.0	\$0.0	\$78.1
Illinois State University	\$0.0	\$562.4	\$85.6	\$648.0
Northeastern Illinois University	\$0.0	\$329.0	\$11.0	\$340.0
Northern Illinois University	\$152.1	\$786.9	\$71.9	\$1,010.9
Western Illinois University	\$354.7	\$0.0	\$299.9	\$654.6
<u>Southern Illinois University</u>	<u>\$114.1</u>	<u>\$535.8</u>	<u>\$180.1</u>	<u>\$830.0</u>
Carbondale	\$0.0	\$284.4	\$77.8	\$362.2
School of Medicine	\$68.5	\$4.0	\$56.3	\$128.8
Edwardsville	\$45.6	\$247.4	\$46.0	\$339.0
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$3,533.5</u>	<u>\$0.0</u>	<u>\$1,284.6</u>	<u>\$4,818.1</u>
Chicago	\$920.6	\$0.0	\$507.6	\$1,428.2
Springfield	\$104.8	\$0.0	\$0.1	\$104.9
Urbana-Champaign	\$2,324.3	\$0.0	\$690.1	\$3,014.4
University Administration	\$183.8	\$0.0	\$86.8	\$270.6
Total Universities	\$4,246.1	\$3,200.9	\$1,993.0	\$9,440.0
Illinois Community College Board	\$1.4	\$0.0	\$0.0	\$1.4
Illinois Mathematics and Science Academy	\$50.3	\$0.0	\$0.0	\$50.3
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$2.7	\$2.7
Total	<u>\$4,297.8</u>	<u>\$3,200.9</u>	<u>\$1,995.7</u>	<u>\$9,494.4</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table A-10
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
EXPENDITURES FOR ACCUMULATED SICK LEAVE
FISCAL YEAR 2015

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$23.0	\$73.0	\$0.0	\$96.0
Eastern Illinois University	\$0.0	\$626.0	\$3.2	\$629.2
Governors State University	\$76.3	\$92.1	\$0.8	\$169.2
Illinois State University	\$213.4	\$214.8	\$81.0	\$509.2
Northeastern Illinois University	\$0.0	\$294.0	\$3.0	\$297.0
Northern Illinois University	\$261.8	\$242.7	\$27.7	\$532.2
Western Illinois University	\$468.0	\$0.0	\$67.4	\$535.4
<u>Southern Illinois University</u>	<u>\$225.3</u>	<u>\$235.0</u>	<u>\$112.9</u>	<u>\$573.2</u>
Carbondale	\$146.8	\$165.5	\$66.4	\$378.7
School of Medicine	\$1.1	\$0.5	\$16.5	\$18.1
Edwardsville	\$67.0	\$69.0	\$30.0	\$166.0
University Administration	\$10.4	\$0.0	\$0.0	\$10.4
<u>University of Illinois</u>	<u>\$2,554.9</u>	<u>\$0.0</u>	<u>\$1,025.4</u>	<u>\$3,580.3</u>
Chicago	\$908.1	\$0.0	\$429.0	\$1,337.1
Springfield	\$100.8	\$0.0	\$0.0	\$100.8
Urbana-Champaign	\$1,521.5	\$0.0	\$484.9	\$2,006.4
University Administration	\$24.5	\$0.0	\$111.5	\$136.0
Total Universities	\$3,822.7	\$1,777.6	\$1,321.4	\$6,921.7
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$70.8	\$0.0	\$0.0	\$70.8
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$20.1	\$0.0	\$0.0	\$20.1
State University Retirement System	\$0.0	\$0.0	\$0.0	\$0.0
Total	<u>\$3,913.6</u>	<u>\$1,777.6</u>	<u>\$1,321.4</u>	<u>\$7,012.6</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

APPENDIX B – ACCUMULATED SICK LEAVE LIABILITIES BY FISCAL YEAR

Table B-1
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2024

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$439.0	\$0.0	\$3.0	\$442.0
Eastern Illinois University	\$354.3	\$0.0	\$15.2	\$369.5
Governors State University	\$116.2	\$0.0	\$0.6	\$116.8
Illinois State University	\$928.7	\$0.0	\$56.6	\$985.3
Northeastern Illinois University	\$381.0	\$0.0	\$0.0	\$381.0
Northern Illinois University	\$801.8	\$0.0	\$369.6	\$1,171.4
Western Illinois University	\$349.1	\$0.0	\$2.7	\$351.7
<u>Southern Illinois University</u>	<u>\$1,023.9</u>	<u>\$0.0</u>	<u>\$187.9</u>	<u>\$1,211.8</u>
Carbondale	\$441.9	\$0.0	\$36.2	\$478.1
School of Medicine	\$228.3	\$0.0	\$129.4	\$357.7
Edwardsville	\$352.5	\$0.0	\$22.3	\$374.8
University Administration	\$1.2	\$0.0	\$0.0	\$1.2
<u>University of Illinois</u>	<u>\$13,712.7</u>	<u>\$0.0</u>	<u>\$2,209.9</u>	<u>\$15,922.5</u>
Chicago	\$4,415.0	\$0.0	\$1,376.4	\$5,791.4
Springfield	\$31.8	\$0.0	\$8.5	\$40.4
Urbana-Champaign	\$9,127.3	\$0.0	\$819.5	\$9,946.8
University Administration	\$138.6	\$0.0	\$5.3	\$143.9
Total Universities	\$18,106.6	\$0.0	\$2,845.4	\$20,952.0
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academy	\$23.0	\$0.0	\$0.0	\$23.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$17.6	\$0.0	\$0.0	\$17.6
Total	<u>\$18,147.2</u>	<u>\$0.0</u>	<u>\$2,845.4</u>	<u>\$20,992.6</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-2
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2023

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$421.0	\$0.0	\$3.0	\$424.0
Eastern Illinois University	\$412.9	\$0.0	\$14.0	\$426.9
Governors State University	\$186.2	\$0.0	\$0.5	\$186.7
Illinois State University	\$1,069.2	\$0.0	\$54.9	\$1,124.1
Northeastern Illinois University	\$464.9	\$0.0	\$0.0	\$464.9
Northern Illinois University	\$846.1	\$0.0	\$276.7	\$1,122.8
Western Illinois University	\$504.3	\$0.0	\$14.4	\$518.7
<u>Southern Illinois University</u>	<u>\$808.8</u>	<u>\$0.0</u>	<u>\$582.2</u>	<u>\$1,391.0</u>
Carbondale	\$528.3	\$0.0	\$35.7	\$564.0
School of Medicine	\$49.2	\$0.0	\$399.0	\$448.2
Edwardsville	\$230.2	\$0.0	\$147.5	\$377.7
University Administration	\$1.1	\$0.0	\$0.0	\$1.1
<u>University of Illinois</u>	<u>\$14,328.0</u>	<u>\$0.0</u>	<u>\$2,643.7</u>	<u>\$16,971.7</u>
Chicago	\$4,733.1	\$0.0	\$1,696.9	\$6,430.0
Springfield	\$44.5	\$0.0	\$8.2	\$52.6
Urbana-Champaign	\$9,402.0	\$0.0	\$933.2	\$10,335.1
University Administration	\$148.5	\$0.0	\$5.4	\$153.9
Total Universities	\$19,041.4	\$0.0	\$3,589.3	\$22,630.8
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$22.0	\$0.0	\$0.0	\$22.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$18.8	\$0.0	\$0.0	\$18.8
Total	<u>\$19,082.3</u>	<u>\$0.0</u>	<u>\$3,589.3</u>	<u>\$22,671.6</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-3
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2022

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$409.0	\$0.0	\$3.0	\$412.0
Eastern Illinois University	\$666.3	\$0.0	\$19.2	\$685.5
Governors State University	\$192.4	\$0.0	\$0.5	\$192.9
Illinois State University	\$1,160.8	\$0.0	\$131.2	\$1,292.0
Northeastern Illinois University	\$551.9	\$0.0	\$0.0	\$551.9
Northern Illinois University	\$898.3	\$0.0	\$313.2	\$1,211.5
Western Illinois University	\$625.9	\$0.0	\$14.3	\$640.2
<u>Southern Illinois University</u>	<u>\$1,478.9</u>	<u>\$0.0</u>	<u>\$342.6</u>	<u>\$1,821.5</u>
Carbondale	\$665.7	\$0.0	\$48.4	\$714.1
School of Medicine	\$303.6	\$0.0	\$139.1	\$442.7
Edwardsville	\$505.2	\$0.0	\$155.0	\$660.2
University Administration	\$4.4	\$0.0	\$0.1	\$4.5
<u>University of Illinois</u>	<u>\$15,403.2</u>	<u>\$0.0</u>	<u>\$2,751.4</u>	<u>\$18,154.7</u>
Chicago	\$4,802.0	\$0.0	\$1,724.9	\$6,526.9
Springfield	\$45.6	\$0.0	\$7.0	\$52.6
Urbana-Champaign	\$10,351.4	\$0.0	\$1,014.1	\$11,365.5
University Administration	\$204.2	\$0.0	\$5.4	\$209.6
Total Universities	\$21,386.7	\$0.0	\$3,575.4	\$24,962.2
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Student Assistance Commission	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$21.0	\$0.0	\$0.0	\$21.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$37.9	\$0.0	\$0.0	\$37.9
Total	<u>\$21,445.7</u>	<u>\$0.0</u>	<u>\$3,575.4</u>	<u>\$25,021.1</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-4
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2021

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$547.0	\$0.0	\$8.0	\$555.0
Eastern Illinois University	\$701.3	\$0.0	\$28.4	\$729.7
Governors State University	\$196.1	\$0.0	\$1.2	\$197.3
Illinois State University	\$1,409.6	\$0.0	\$158.2	\$1,567.8
Northeastern Illinois University	\$690.3	\$0.0	\$0.0	\$690.3
Northern Illinois University	\$1,028.8	\$0.0	\$270.6	\$1,299.4
Western Illinois University	\$668.3	\$0.0	\$14.0	\$682.3
<u>Southern Illinois University</u>	<u>\$1,715.4</u>	<u>\$0.0</u>	<u>\$254.8</u>	<u>\$1,970.2</u>
Carbondale	\$868.4	\$0.0	\$65.6	\$934.0
School of Medicine	\$317.4	\$0.0	\$142.6	\$460.0
Edwardsville	\$524.8	\$0.0	\$46.5	\$571.3
University Administration	\$4.8	\$0.0	\$0.1	\$4.9
<u>University of Illinois</u>	<u>\$17,371.1</u>	<u>\$0.0</u>	<u>\$3,388.3</u>	<u>\$20,759.4</u>
Chicago	\$5,373.8	\$0.0	\$1,954.7	\$7,328.5
Springfield	\$81.0	\$0.0	\$6.5	\$87.5
Urbana-Champaign	\$11,612.0	\$0.0	\$1,397.0	\$13,009.0
University Administration	\$304.3	\$0.0	\$30.1	\$334.4
Total Universities	\$24,327.9	\$0.0	\$4,123.5	\$28,451.4
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Student Assistance Commission	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$33.0	\$0.0	\$0.0	\$33.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$39.8	\$0.0	\$0.0	\$39.8
Total	<u>\$24,400.7</u>	<u>\$0.0</u>	<u>\$4,123.5</u>	<u>\$28,524.2</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-5
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2020

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$663.0	\$33.0	\$10.0	\$706.0
Eastern Illinois University	\$1,040.5	\$0.0	\$37.8	\$1,078.3
Governors State University	\$193.8	\$0.0	\$2.4	\$196.2
Illinois State University	\$1,959.7	\$0.0	\$232.7	\$2,192.4
Northeastern Illinois University	\$845.0	\$0.0	\$0.0	\$845.0
Northern Illinois University	\$1,173.7	\$0.0	\$310.9	\$1,484.6
Western Illinois University	\$858.3	\$0.0	\$26.6	\$884.9
<u>Southern Illinois University</u>	<u>\$2,049.5</u>	<u>\$0.0</u>	<u>\$291.7</u>	<u>\$2,341.2</u>
Carbondale	\$1,054.6	\$0.0	\$104.4	\$1,159.0
School of Medicine	\$373.0	\$0.0	\$143.0	\$516.0
Edwardsville	\$621.9	\$0.0	\$44.3	\$666.2
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$20,570.9</u>	<u>\$0.0</u>	<u>\$2,827.3</u>	<u>\$23,398.2</u>
Chicago	\$6,498.9	\$0.0	\$1,597.5	\$8,096.4
Springfield	\$81.9	\$0.0	\$9.6	\$91.5
Urbana-Champaign	\$13,641.6	\$0.0	\$1,190.2	\$14,831.8
University Administration	\$348.5	\$0.0	\$30.0	\$378.5
Total Universities	\$29,354.4	\$33.0	\$3,739.4	\$33,126.8
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Student Assistance Commission	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$43.0	\$0.0	\$0.0	\$43.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$36.6	\$36.6
Total	<u>\$29,397.4</u>	<u>\$33.0</u>	<u>\$3,776.0</u>	<u>\$33,206.4</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-6
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2019

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$763.0	\$0.0	\$9.0	\$772.0
Eastern Illinois University	\$1,220.0	\$0.0	\$39.0	\$1,259.0
Governors State University	\$191.0	\$0.0	\$3.0	\$194.0
Illinois State University	\$2,220.3	\$0.0	\$251.4	\$2,471.7
Northeastern Illinois University	\$1,081.0	\$0.0	\$0.0	\$1,081.0
Northern Illinois University	\$1,530.3	\$0.0	\$342.8	\$1,873.1
Western Illinois University	\$1,027.1	\$0.0	\$44.9	\$1,072.0
<u>Southern Illinois University</u>	<u>\$2,341.2</u>	<u>\$0.0</u>	<u>\$371.3</u>	<u>\$2,712.5</u>
Carbondale	\$1,235.9	\$0.0	\$145.8	\$1,381.7
School of Medicine	\$397.2	\$0.0	\$194.4	\$591.6
Edwardsville	\$708.1	\$0.0	\$31.1	\$739.2
University Administration	\$0.0	\$0.0	\$0.0	\$0.0
<u>University of Illinois</u>	<u>\$22,958.2</u>	<u>\$0.0</u>	<u>\$3,599.0</u>	<u>\$26,557.2</u>
Chicago	\$7,285.4	\$0.0	\$2,088.6	\$9,374.0
Springfield	\$104.3	\$0.0	\$9.7	\$114.0
Urbana-Champaign	\$15,121.7	\$0.0	\$1,440.0	\$16,561.7
University Administration	\$446.8	\$0.0	\$60.7	\$507.5
Total Universities	\$33,332.1	\$0.0	\$4,660.4	\$37,992.5
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Student Assistance Commission	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$92.0	\$0.0	\$0.0	\$92.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$83.9	\$83.9
Total	<u>\$33,424.1</u>	<u>\$0.0</u>	<u>\$4,744.3</u>	<u>\$38,168.4</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-7
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2018

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$713.5	\$43.8	\$12.9	\$770.2
Eastern Illinois University	\$0.0	\$1,654.7	\$39.9	\$1,694.6
Governors State University	\$213.0	\$0.0	\$2.0	\$215.0
Illinois State University	\$0.0	\$2,477.3	\$307.3	\$2,784.6
Northeastern Illinois University	\$0.0	\$1,094.0	\$0.0	\$1,094.0
Northern Illinois University	\$1,435.1	\$487.6	\$343.6	\$2,266.3
Western Illinois University	\$1,624.6	\$0.0	\$117.7	\$1,742.3
<u>Southern Illinois University</u>	<u>\$1,505.6</u>	<u>\$1,350.0</u>	<u>\$555.8</u>	<u>\$3,411.4</u>
Carbondale	\$712.3	\$758.7	\$190.3	\$1,661.3
School of Medicine	\$400.5	\$110.1	\$308.0	\$818.6
Edwardsville	\$388.1	\$481.2	\$57.5	\$926.8
University Administration	\$4.7	\$0.0	\$0.0	\$4.7
<u>University of Illinois</u>	<u>\$25,182.4</u>	<u>\$0.0</u>	<u>\$3,990.1</u>	<u>\$29,172.5</u>
Chicago	\$7,735.2	\$0.0	\$2,278.6	\$10,013.8
Springfield	\$224.9	\$0.0	\$10.2	\$235.1
Urbana-Champaign	\$16,782.2	\$0.0	\$1,629.6	\$18,411.8
University Administration	\$440.1	\$0.0	\$71.7	\$511.8
Total Universities	\$30,674.2	\$7,107.4	\$5,369.3	\$43,150.9
Illinois Community College Board	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Student Assistance Commission	\$0.0	\$0.0	\$0.0	\$0.0
Illinois Mathematics and Science Academ	\$98.0	\$0.0	\$0.0	\$98.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$0.0	\$0.0	\$0.0	\$0.0
State University Retirement System	\$0.0	\$0.0	\$83.8	\$83.8
Total	<u>\$30,772.2</u>	<u>\$7,107.4</u>	<u>\$5,453.1</u>	<u>\$43,332.7</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-8
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2017

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$763.0	\$93.0	\$11.0	\$867.0
Eastern Illinois University	\$0.0	\$2,253.5	\$57.1	\$2,310.6
Governors State University	\$288.4	\$0.0	\$1.2	\$289.6
Illinois State University	\$0.0	\$2,714.5	\$326.2	\$3,040.7
Northeastern Illinois University	\$0.0	\$1,184.0	\$0.0	\$1,184.0
Northern Illinois University	\$653.7	\$1,637.9	\$454.3	\$2,745.9
Western Illinois University	\$2,255.1	\$0.0	\$135.6	\$2,390.7
<u>Southern Illinois University</u>	<u>\$1,866.9</u>	<u>\$1,485.8</u>	<u>\$632.0</u>	<u>\$3,984.7</u>
Carbondale	\$890.2	\$916.4	\$209.7	\$2,016.3
School of Medicine	\$464.0	\$113.4	\$299.1	\$876.5
Edwardsville	\$508.0	\$456.0	\$123.2	\$1,087.2
University Administration	\$4.7	\$0.0	\$0.0	\$4.7
<u>University of Illinois</u>	<u>\$27,792.2</u>	<u>\$0.0</u>	<u>\$4,498.7</u>	<u>\$32,290.9</u>
Chicago	\$8,383.3	\$0.0	\$2,609.3	\$10,992.6
Springfield	\$317.8	\$0.0	\$18.5	\$336.3
Urbana-Champaign	\$18,589.4	\$0.0	\$1,710.9	\$20,300.3
University Administration	\$501.7	\$0.0	\$160.0	\$661.7
Total Universities	\$33,619.3	\$9,368.7	\$6,116.1	\$49,104.1
Illinois Community College Board	\$14.0	\$0.0	\$0.0	\$14.0
Illinois Mathematics and Science Academy	\$117.0	\$0.0	\$0.0	\$117.0
State Universities Civil Service System	\$1.0	\$0.0	\$0.0	\$1.0
Board of Higher Education	\$3.2	\$0.0	\$0.0	\$3.2
State University Retirement System	\$0.0	\$0.0	\$104.6	\$104.6
Total	<u>\$33,754.5</u>	<u>\$9,368.7</u>	<u>\$6,220.7</u>	<u>\$49,343.9</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-9
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2016

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$766.0	\$100.0	\$36.0	\$902.0
Eastern Illinois University	\$0.0	\$2,647.4	\$67.4	\$2,714.8
Governors State University	\$330.0	\$0.0	\$12.3	\$342.3
Illinois State University	\$0.0	\$2,995.8	\$363.8	\$3,359.6
Northeastern Illinois University	\$0.0	\$1,406.0	\$0.0	\$1,406.0
Northern Illinois University	\$396.5	\$2,051.6	\$596.7	\$3,044.8
Western Illinois University	\$2,975.5	\$0.0	\$143.1	\$3,118.6
<u>Southern Illinois University</u>	<u>\$777.4</u>	<u>\$3,136.1</u>	<u>\$695.4</u>	<u>\$4,608.9</u>
Carbondale	\$0.0	\$2,095.1	\$229.7	\$2,324.8
School of Medicine	\$583.7	\$94.4	\$359.0	\$1,037.1
Edwardsville	\$174.5	\$946.6	\$106.6	\$1,227.7
University Administration	\$19.2	\$0.0	\$0.1	\$19.3
<u>University of Illinois</u>	<u>\$30,424.9</u>	<u>\$0.0</u>	<u>\$5,046.3</u>	<u>\$35,471.2</u>
Chicago	\$9,297.8	\$0.0	\$2,785.7	\$12,083.5
Springfield	\$397.6	\$0.0	\$15.4	\$413.0
Urbana-Champaign	\$20,061.0	\$0.0	\$1,962.3	\$22,023.3
University Administration	\$668.5	\$0.0	\$282.9	\$951.4
Total Universities	\$35,670.3	\$12,336.9	\$6,961.0	\$54,968.2
Illinois Community College Board	\$12.5	\$0.0	\$0.0	\$12.5
Illinois Mathematics and Science Academy	\$140.0	\$0.0	\$0.0	\$140.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$3.2	\$0.0	\$0.0	\$3.2
State University Retirement System	\$0.0	\$0.0	\$114.1	\$114.1
Total	<u>\$35,826.0</u>	<u>\$12,336.9</u>	<u>\$7,075.1</u>	<u>\$55,238.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests

Table B-10
ILLINOIS HIGHER EDUCATION INSTITUTIONS AND AGENCIES
ACCUMULATED SICK LEAVE LIABILITIES
FISCAL YEAR 2015

(in thousands of dollars)

	State Appropriated Funds	University Income Funds	Other Non- State Appropriated Funds	Total
Chicago State University	\$991.0	\$129.0	\$47.0	\$1,167.0
Eastern Illinois University	\$0.0	\$3,441.4	\$114.8	\$3,556.2
Governors State University	\$225.5	\$271.9	\$2.5	\$499.9
Illinois State University	\$0.0	\$3,514.3	\$494.2	\$4,008.5
Northeastern Illinois University	\$0.0	\$1,697.0	\$0.0	\$1,697.0
Northern Illinois University	\$1,597.0	\$1,480.2	\$522.8	\$3,600.0
Western Illinois University	\$3,527.9	\$0.0	\$231.8	\$3,759.7
<u>Southern Illinois University</u>	<u>\$2,843.8</u>	<u>\$1,786.3</u>	<u>\$762.4</u>	<u>\$5,392.5</u>
Carbondale	\$1,435.3	\$1,023.5	\$240.6	\$2,699.4
School of Medicine	\$768.6	\$113.2	\$356.8	\$1,238.6
Edwardsville	\$630.4	\$649.6	\$160.0	\$1,440.0
University Administration	\$9.5	\$0.0	\$5.0	\$14.5
<u>University of Illinois</u>	<u>\$32,823.1</u>	<u>\$0.0</u>	<u>\$7,314.7</u>	<u>\$40,137.8</u>
Chicago	\$9,594.6	\$0.0	\$3,847.9	\$13,442.5
Springfield	\$495.0	\$0.0	\$22.9	\$517.9
Urbana-Champaign	\$21,872.8	\$0.0	\$3,107.6	\$24,980.4
University Administration	\$860.7	\$0.0	\$336.3	\$1,197.0
Total Universities	\$42,008.3	\$12,320.1	\$9,490.2	\$63,818.6
Illinois Community College Board	\$13.9	\$0.0	\$0.0	\$13.9
Illinois Mathematics and Science Academy	\$203.0	\$0.0	\$0.0	\$203.0
State Universities Civil Service System	\$0.0	\$0.0	\$0.0	\$0.0
Board of Higher Education	\$3.2	\$0.0	\$0.0	\$3.2
State University Retirement System	\$0.0	\$0.0	\$108.3	\$108.3
Total	<u>\$42,228.4</u>	<u>\$12,320.1</u>	<u>\$9,598.5</u>	<u>\$64,147.0</u>

SOURCE: Illinois Board of Higher Education Supporting Data Requests