

AN ACT concerning local government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The Counties Code is amended by changing Section 6-1002 as follows:

(55 ILCS 5/6-1002) (from Ch. 34, par. 6-1002)

Sec. 6-1002. Contents of annual budget. The annual budget shall contain: (a) A statement of the receipts and payments and a statement of the revenues and expenditures of the fiscal year last ended.

(b) A statement of all moneys in the county treasury or in any funds thereof, unexpended at the termination of the fiscal year last ended, of all amounts due or accruing to such county, and of all outstanding obligations or liabilities of the county incurred in any preceding fiscal year.

(c) Estimates of all probable income for the current fiscal year and for the ensuing fiscal year covered by the budget, specifying separately for each of said years the estimated income from taxes, from fees, and from all other sources. The estimated income from fees shall indicate both the estimated total receipts from fees by county fee officers and the estimated net receipts from fees to be paid into the county treasury.

(d) A detailed statement showing estimates of expenditures for the current fiscal year, revised to the date of such estimate, and, separately, the proposed expenditures for the ensuing fiscal year for which the budget is prepared. Said revised estimates and proposed expenditures shall show the amounts for current expenses and capital outlay, shall specify the several objects and purposes of each item of current expenses, and shall include for each of said years all floating indebtedness as of the beginning of the year, the amount of funded debt maturing during the year, the interest accruing on both floating and funded debt, and all charges fixed or imposed upon counties by law.

(e) A schedule of proposed appropriations itemized as provided for proposed expenditures included in the schedule prepared in accordance with the provisions of paragraph (d) hereof, as approved by the county board or the board of county commissioners. Said schedule, when adopted in the manner set forth herein, shall be known as the annual appropriation ordinance. An amount not exceeding five per cent. of the total may be appropriated for contingent, incidental, miscellaneous, or general county purposes, but no part of the amounts so appropriated shall be used for purposes for which other appropriations are made in such budget unless a transfer of funds is made as authorized by this Division.

(f) A detailed statement showing any bonuses or increase in any salary, wage, stipend, or other form of compensation that

is not subject to a collective bargaining agreement for every agency, department, or any other entity receiving an appropriation from the county, regardless of whether the employee receiving them is part of a collective bargaining unit.

The provisions of paragraphs (a) and (b) of this Section shall not apply to the first budget prepared under the provisions of this Division.

The schedules of proposed appropriations for debt financing shall indicate all funded or unfunded or floating indebtedness, the steps taken, if any, to incur additional indebtedness, and the means and amounts employed or to be employed for the reduction or payment of existing or proposed indebtedness or for interest thereon.

The budget shall classify all estimated receipts and proposed expenditures, and all amounts in the treasury of the county, under the several county funds now provided by law.

At any point following the adoption of the annual budget, if the county board determines by a 2/3 vote of all members constituting such board, that revenue received, or to be received, by the county during the then present fiscal year totals an amount substantially less than that projected at the time of adoption of the annual budget for that fiscal year, such board, by like vote, may adopt an amended budget for the remainder of the then present fiscal year. The authority of the county board to amend the annual appropriation ordinance at any

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point during the fiscal year shall be the same as its authority to determine and adopt the original annual budget; such amended budget shall be prepared as otherwise provided in this Section.

(Source: P.A. 86-962.)

Section 99. Effective date. This Act takes effect upon becoming law.