

1 AN ACT concerning local government.

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

4 Section 5. The Township Code is amended by changing  
5 Section 85-65 as follows:

6 (60 ILCS 1/85-65)

7 Sec. 85-65. Accumulation of funds. Township funds,  
8 including, but not limited to, general assistance funds and  
9 excluding the township's capital fund, shall not exceed an  
10 amount equal to or greater than 2.5 times the annual average  
11 expenditure of the previous 3 fiscal years. Townships on a  
12 cash basis or modified cash basis of accounting may only count  
13 levied tax funds toward the total township funds calculated  
14 under this Section if received within the township's fiscal  
15 year. The highway commissioner's equipment and building fund  
16 is considered a capital fund account and is not subject to this  
17 Section.

18 (Source: P.A. 102-231, eff. 7-30-21.)