

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

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

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

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

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

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

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

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

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

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

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

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

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

1 point during the fiscal year shall be the same as its authority
2 to determine and adopt the original annual budget; such amended
3 budget shall be prepared as otherwise provided in this Section.
4 (Source: P.A. 86-962.)

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