



## 98TH GENERAL ASSEMBLY

### State of Illinois

### 2013 and 2014

### SB3292

Introduced 2/14/2014, by Sen. Karen McConnaughay

#### SYNOPSIS AS INTRODUCED:

50 ILCS 205/20 new  
30 ILCS 805/8.38 new

Amends the Local Records Act. Provides that a unit of local government or a school district located in a county with a population of 100,000 or more shall have a website containing the following information for the current calendar year: (1) annual budget; (2) ordinances under which the unit of local government or school district operates; (3) financial reports and audits; (4) information concerning employee compensation; (5) taxes and fees imposed by the unit of local government or school district; (6) a debt disclosure report; and (7) a pension liability debt disclosure report. Provides that any citizen who is a resident of the unit of local government or school district may bring a mandamus or injunction action to compel the unit of local government or school district to comply with the Internet posting requirements. Provides a posting in perpetuity clause. Limits home rule powers. Amends the State Mandates Act to require implementation without reimbursement. Contains a severability clause. Effective immediately.

LRB098 16856 JLK 55598 b

FISCAL NOTE ACT  
MAY APPLY

HOME RULE NOTE  
ACT MAY APPLY

STATE MANDATES  
ACT MAY REQUIRE  
REIMBURSEMENT

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 Local Records Act is amended by adding  
5 Section 20 as follows:

6 (50 ILCS 205/20 new)

7 Sec. 20. Internet posting requirements.

8 (a) A unit of local government or school district located  
9 in a county with a population of 100,000 or more shall, within  
10 90 days of the effective date of this amendatory Act of the  
11 98th General Assembly, maintain an Internet website and post to  
12 its website for the current calendar year the following  
13 information:

14 (1) The annual budget and appropriation ordinances,  
15 supplemental budgets, supplemental appropriations for  
16 general revenue, and all special revenue funds.

17 (2) Any budget, financial audit, or audit schedule,  
18 including, without limitation, the comprehensive annual  
19 financial report, performance audits, and reports required  
20 under the Tax Increment Allocation Redevelopment Act in the  
21 Illinois Municipal Code. All annual and budget year end  
22 audit reports should include the following:

23 (A) Any report focusing on any subset of the total

1 should specify that only partial amounts are shown and  
2 identify the total amount and the nature of items not  
3 included in the report.

4 (B) Revenues should be broken out by source,  
5 including the broad categories of local, State, and  
6 federal tax dollars.

7 (C) Expenditures should be separated into current  
8 operating, capital, and debt service.

9 (D) Expenditure summaries for the unit of local  
10 government's year-end audits should reflect the  
11 per-resident calculation for comparison to other  
12 governmental bodies. For schools, a per-pupil  
13 calculation should be made based on full-time or  
14 equivalent enrollment.

15 (E) Audits should include a management letter.

16 (3) A searchable monthly check register of its main  
17 checking account that can be accessed via the Internet  
18 website. The check register shall contain the check number,  
19 vendor name, amount, brief description of the expenditure,  
20 date, purchase order number, and budget code, and shall be  
21 updated by the unit of local government or school district  
22 on a monthly basis.

23 (4) A detailed list of the total compensation paid to  
24 each full-time and contractual employee including wages,  
25 salary, overtime, and benefits, including health, dental,  
26 life, and pension compiled and posted at the end of the

1 year.

2 (5) A detailed list of the taxes and fees imposed by  
3 the unit of local government or school district, including  
4 the accounts they were deposited into and broken down by  
5 each property tax levy rate and amount compared to the  
6 previous year.

7 (6) A debt disclosure report.

8 (7) A pension liability debt disclosure report.

9 (b) The postings required by this Section are in addition  
10 to any other posting requirements required by law or ordinance.

11 (c) If a unit of local government or school district fails  
12 to comply with this Section, then any citizen who is a resident  
13 of the unit of local government or school district may file  
14 suit in the circuit court for the county where the unit of  
15 local government or school district is located. The citizen may  
16 bring a mandamus or injunction action to compel the unit of  
17 local government or school district to comply with the  
18 requirements set forth in subsection (a) or (b), as applicable.  
19 The court may impose any penalty or other sanction as it deems  
20 appropriate. The court, in its discretion, may also award to  
21 the citizen bringing the action reasonable attorneys' fees and  
22 costs.

23 (d) No home rule unit may adopt posting requirements that  
24 are less restrictive than this Section. This Section is a  
25 limitation under subsection (i) of Section 6 of Article VII of  
26 the Illinois Constitution on the concurrent exercise by home

1 rule units of powers and functions exercised by the State.

2 (e) All local records required to be posted by this Section  
3 shall remain posted on the entity's website, or subsequent  
4 websites, in perpetuity.

5 Section 90. The State Mandates Act is amended by adding  
6 Section 8.38 as follows:

7 (30 ILCS 805/8.38 new)

8 Sec. 8.38. Exempt mandate. Notwithstanding Sections 6 and 8  
9 of this Act, no reimbursement by the State is required for the  
10 implementation of any mandate created by this amendatory Act of  
11 the 98th General Assembly.

12 Section 97. Severability. The provisions of this Act are  
13 severable under Section 1.31 of the Statute on Statutes.

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