



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

SB0858

Introduced 2/11/2015, by Sen. Karen McConnaughay

SYNOPSIS AS INTRODUCED:

50 ILCS 205/25 new
30 ILCS 805/8.39 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.

LRB099 06800 AWJ 26874 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 25 as follows:

6 (50 ILCS 205/25 new)

7 Sec. 25. Website posting requirements for counties with a
8 population of 100,000 or more; suit for noncompliance.

9 (a) A unit of local government or school district located
10 in a county with a population of 100,000 or more shall, within
11 90 days of the effective date of this amendatory Act of the
12 99th General Assembly, maintain an Internet website and post to
13 its website for the current calendar year the following
14 information:

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

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

1 (A) Any report focusing on any subset of the total
2 should specify that only partial amounts are shown and
3 identify the total amount and the nature of items not
4 included in the report.

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

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

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

16 (E) Audits should include a management letter.

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

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

1 life, and pension compiled and posted at the end of the
2 year.

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

8 (6) A debt disclosure report.

9 (7) A pension liability debt disclosure report.

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

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

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

1 the Illinois Constitution on the concurrent exercise by home
2 rule units of powers and functions exercised by the State.

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

6 Section 90. The State Mandates Act is amended by adding
7 Section 8.39 as follows:

8 (30 ILCS 805/8.39 new)

9 Sec. 8.39. Exempt mandate. Notwithstanding Sections 6 and 8
10 of this Act, no reimbursement by the State is required for the
11 implementation of any mandate created by this amendatory Act of
12 the 99th General Assembly.

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

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