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**COUNTIES**  
**(55 ILCS 5/) Counties Code.**

(55 ILCS 5/Div. 6-1 heading)

Division 6-1. Budget - Counties Not Required to  
Pass an Annual Appropriation Bill

(55 ILCS 5/6-1001) (from Ch. 34, par. 6-1001)

Sec. 6-1001. Annual budget. In all counties not required by law to pass an annual appropriation bill within the first quarter of the fiscal year, the county board or board of county commissioners, as the case may be, shall adopt each year an annual budget under the terms of this Division for the succeeding fiscal year. Such budget shall be prepared by some person or persons designated by the county board and such budget shall be made conveniently available to public inspection and provided to the public at a public meeting at least fifteen days prior to final action thereon except that nothing in this Act shall restrict a county board or board of county commissioners from acting at a public meeting to amend a budget after making that budget available to the public and prior to final adoption. Notices pertaining to the meeting and the proposed budget shall be posted on the county's website, if it maintains one. If a county does not maintain a website, then the county shall comply with the Open Meetings Act in giving notice of such agenda items and make the proposed budget available for public inspection. The vote on such budget shall be taken by ayes and nays and entered on the record of the meeting. The annual budget adopted under this Act shall cover such a fiscal period of one year to be determined by the county board of each county except as hereinafter provided and all appropriations made therein shall terminate with the close of said fiscal period except as hereinafter provided, provided, however, that any remaining balances shall be available until 30 days after the close of the fiscal year in counties with a population of less than 100,000, and until 90 days after the close of the fiscal year in counties with a population of more than 100,000 but less than 3,000,000 inhabitants, only for the authorization of the payment of obligations incurred prior to the close of said fiscal period. Any county which determines to change its fiscal year may adopt a budget to cover such period greater or less than a year as may be necessary to effect such change and appropriations made therein shall terminate with the close of such period.  
(Source: P.A. 99-273, eff. 1-1-16.)

(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 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. 98-419, eff. 8-16-13.)

(55 ILCS 5/6-1002.5)

Sec. 6-1002.5. Capital Improvement, Repair, or Replacement Fund.

(a) In the preparation of the annual budget, an amount not to exceed 3% of the equalized assessed value of property subject to taxation by the county may be accumulated in a separate fund for the purpose of making specified capital improvements, repairs, or replacements with respect to real property or equipment or other tangible personal property of the county. Any amount so accumulated shall be deposited into a special fund to be known as the County Capital Improvement, Repair, or Replacement Fund ("the Fund"). Expenditures from the Fund shall be budgeted in the fiscal year in which the capital improvement, repair, or replacement will occur.

(b) Moneys shall be transferred from the Fund into the county's general corporate or operating fund as follows:

(1) When a capital improvement, repair, or replacement project is completed, or when such a project is abandoned, and the county board determines that there remain in the Fund unspent moneys that were budgeted for the project, those unspent moneys shall be transferred.

(2) When the county board determines that surplus moneys, not needed for any capital improvement, repair, or replacement project for which the Fund was established, remain in the Fund, those surplus moneys shall be transferred.

Moneys transferred to the county's general corporate or operating fund under this subsection shall be transferred on the first day of the fiscal year following the fiscal year in which the unspent or surplus moneys were determined to exist.

(Source: P.A. 99-19, eff. 1-1-16.)

(55 ILCS 5/6-1003) (from Ch. 34, par. 6-1003)

Sec. 6-1003. Further appropriations barred; transfers. After the adoption of the county budget, no further appropriations shall be made at any other time during such fiscal year, except as provided in this Division. Appropriations in excess of those authorized by the budget in order to meet an immediate emergency may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, the vote to be taken by ayes and nays and entered on the record of the meeting. After the adoption of the county budget, transfers of appropriations may be made without a vote of the board; however, transfers of appropriations affecting personnel and capital may be made at any meeting of the board by a two-thirds vote of all the members constituting such board, the vote to be taken by ayes and nays and entered on the record of the meeting, provided for any type of transfer that the total amount appropriated for the fund is not affected.

(Source: P.A. 99-356, eff. 8-13-15; 99-642, eff. 7-28-16.)

(55 ILCS 5/6-1004) (from Ch. 34, par. 6-1004)

Sec. 6-1004. Supplemental budget. Any county board which has adopted its annual budget may, by a like vote as is required for the adoption of the annual budget, adopt a supplemental budget to provide for payment of the expenses of the county in connection with elections of members of the Constitutional Convention or elections called for submission to the electors of any revision, alteration or amendments of the Constitution adopted by the Constitutional Convention.

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

(55 ILCS 5/6-1005) (from Ch. 34, par. 6-1005)

Sec. 6-1005. Contract or obligation in excess of appropriation. Except as herein provided, neither the county board nor any one on its behalf shall have power, either directly or indirectly, to make any contract or do any act which adds to the county expenditures or liabilities in any year anything above the amount provided for in the annual budget for that fiscal year. Provided, however, that the County Board may lease from any Public Building Commission created pursuant to the provisions of the Public Building Commission Act, approved July 5, 1955, as heretofore or hereafter amended, any real or personal property for county purposes for any period of time not exceeding twenty years, and such lease may be made and the obligation and expense thereunder incurred without making a previous appropriation therefor, except as otherwise provided in Section 5-1108. Nothing contained herein shall be construed to deprive the board of the power to provide for and cause to be paid from the county funds any charge upon said county imposed by law independently of any action of such board. Except as herein provided, no contract shall be entered into and no obligation or expense shall be incurred by or on behalf of a county unless an appropriation therefor has been previously made.

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

(55 ILCS 5/6-1006) (from Ch. 34, par. 6-1006)

Sec. 6-1006. Accounts for each fund. The county treasurer shall keep a separate account with each fund to show at all times the cash balance thereof, the amount received for the credit of such fund, and the amount of the payments made therefrom. Except as otherwise provided, the county auditor in each county under township organization containing over 75,000 inhabitants and the county clerk in each other county shall keep a similar account with each fund, and in addition shall maintain an account with each appropriation of each fund to show: (a) the amount appropriated, (b) the date and amount of each transfer from or to such appropriation and the appropriations to which or from which transfers were made, (c) the amount paid out under the appropriation, (d) the amount of outstanding obligations incurred under the appropriation, (e) the amount of the encumbered balance of the appropriations, and (f) the amount of the free balance of the appropriation. With respect to a County Bridge Fund, a Matching Tax Fund, and a Motor Fuel Tax Fund, the county auditor in a county under township organization containing over 75,000 inhabitants and the county clerk in each other county may, but is not required to, keep an account with each appropriation of each fund as referenced above.

(Source: P.A. 95-277, eff. 8-17-07.)

(55 ILCS 5/6-1007) (from Ch. 34, par. 6-1007)

Sec. 6-1007. Non-compliance not to affect tax levy. Failure by any county board to adopt an annual budget or to comply in any respect with the provisions of this Division shall not affect the validity of any tax levy otherwise in conformity with law.)

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

(55 ILCS 5/6-1008) (from Ch. 34, par. 6-1008)

Sec. 6-1008. Violations. Any person who violates, or who neglects or fails to comply with, the terms of this Division commits a Class B misdemeanor. In cases of violation of this Division by action of the county board, each member of the board participating in such action shall be subject to the aforesaid sentences.

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