

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 Park District Code is amended by changing  
5 Section 4-4 as follows:

6 (70 ILCS 1205/4-4) (from Ch. 105, par. 4-4)

7 Sec. 4-4. Adoption of budget and passage of annual  
8 appropriation ordinance required.

9 The governing body of each Park District shall, within or  
10 before the first quarter of each fiscal year, adopt a combined  
11 annual budget and appropriation ordinance, by which ordinance  
12 the board may appropriate such sum or sums of money as may be  
13 deemed necessary to defray all necessary expenses and  
14 liabilities of such Park District, and in such annual budget  
15 and appropriation ordinance shall specify the objects and  
16 purposes for which such appropriations are made, and the amount  
17 appropriated for each object or purpose.

18 The budget included in such ordinance shall contain a  
19 statement of the cash on hand at the beginning of the fiscal  
20 year, an estimate of the cash expected to be received during  
21 such fiscal year from all sources, an estimate of the  
22 expenditures contemplated for such fiscal year, and a statement  
23 of the estimated cash expected to be on hand at the end of such

1 year. The estimate of taxes to be received may be based upon  
2 the amount of actual cash receipts that may reasonably be  
3 expected by the Park District during such fiscal year,  
4 estimated from the experience of the Park District in prior  
5 years and with due regard for other circumstances that may  
6 substantially affect such receipts. However, nothing in this  
7 Act shall be construed as requiring any Park District to change  
8 or preventing any Park District from changing from a cash basis  
9 of financing to a surplus or deficit basis of financing; or as  
10 requiring any Park District to change or preventing any Park  
11 District from changing its system of accounting.

12 The governing body of each Park District shall fix a fiscal  
13 year therefor.

14 Such budget and appropriation ordinance shall be prepared  
15 in tentative form by some person or persons designated by the  
16 governing body, and in such tentative form shall be made  
17 conveniently available to public inspection for at least 30  
18 days prior to final action thereon. At least one public hearing  
19 shall be held as to such budget and appropriation ordinance  
20 prior to final action thereon, notice of which shall be given  
21 by publication in a newspaper published in such Park District,  
22 at least one week prior to the time of such hearing. If there  
23 is no newspaper published in such Park District, notice of such  
24 public hearing shall be given by posting notices thereof in 5  
25 of the most public places in such Park District. It shall be  
26 the duty of the secretary of such Park District to make such

1 tentative budget and appropriation ordinance available to  
2 public inspection, and to arrange for such public hearing or  
3 hearings. Except as hereinafter provided ~~otherwise provided by~~  
4 ~~law~~, no further appropriations shall be made at any other time  
5 within such fiscal year, provided that the board of such Park  
6 District may from time to time make transfers between the  
7 various items in any fund in such appropriation ordinance not  
8 exceeding in the aggregate 10% of the total amount appropriated  
9 in such fund by such ordinance, and may amend such budget and  
10 appropriation ordinance from time to time by the same procedure  
11 as is herein provided for the original adoption of a budget and  
12 appropriation ordinance; provided that nothing in this Section  
13 shall be construed to permit transfers between funds required  
14 by law to be kept separate. However, during any fiscal year,  
15 the governing body of any Park District may adopt a  
16 supplemental appropriation ordinance subsequent to the  
17 adoption of the annual appropriation ordinance for that fiscal  
18 year in an amount not to exceed the aggregate of any additional  
19 revenue available to the Park District or estimated to be  
20 received by the Park District. The provisions of this Section  
21 regarding publication, notice, and public hearing shall not  
22 apply to the supplemental ordinance or to the budget document  
23 forming the basis of the ordinance.

24 After the first 6 months of any fiscal year have elapsed  
25 the board may by two-thirds vote transfer from any  
26 appropriation item its anticipated unexpended funds to any

1 other item of appropriation, theretofore made, and the item to  
2 which said transfer is made may be increased to the extent of  
3 the amount so transferred.

4 The provisions of "The Illinois Municipal Budget Law",  
5 approved July 12, 1937, as now or hereinafter amended, are not  
6 applicable to Park Districts organized under this Act.

7 The failure of the governing body of any park district to  
8 adopt an annual budget and appropriation ordinance, or to  
9 comply in any respect with the provisions of this Section,  
10 shall not affect the validity of any tax levy of any such park  
11 district, otherwise in conformity with the law. The budget and  
12 appropriation ordinance for any fiscal year is not intended or  
13 required to be in support of or in relation to any tax levy  
14 made during that fiscal year.

15 (Source: P.A. 78-1132.)

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