



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB5391

Introduced 2/10/2026, by Rep. Natalie A. Manley

SYNOPSIS AS INTRODUCED:

See Index

Creates the Government Reporting Enhancement and Transparency Act. Provides that, beginning fiscal year 2028, the annual cash receipts from all external sources of a local government shall determine if the local government is a Category 1 government, Category 2 government, Category 3 government, or Category 4 government. Provides that, each fiscal year, the responsible officials of a Category 1 local government shall appoint an auditing committee composed of 3 independent electors to inspect the local government's records using the template for that fiscal year published by the Comptroller. Provides that, each fiscal year, the responsible officials of a Category 2 local government shall enter into agreed upon procedures with an independent CPA. Requires the agreed upon procedures to align with the minimum agreed upon procedures published by the Comptroller. Provides that the responsible officials of a Category 3 local government shall oversee management's preparation of the local government's draft financial statements following the cash basis of accounting. Provides that the responsible officials of a Category 4 local government shall oversee management's preparation of the local government's draft financial statements following GAAP. Provides that, upon completion of the Category 3 local government's or Category 4 local government's draft financial statements, management shall furnish the draft financial statements to the local government's independent CPA firm for audit. Limits home rule powers. Makes other and conforming changes to various Acts. Effective immediately.

LRB104 18487 RTM 31929 b

1 AN ACT concerning government.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Article 1. GENERAL PROVISIONS

5 Section 1-1. Short title. This Act may be cited as the
6 Government Reporting Enhancement and Transparency Act.

7 Section 1-5. Purpose. The purpose of this Act is to
8 establish a uniform, simplified reporting framework for local
9 government reporting requirements to the Comptroller with an
10 independent review process.

11 Section 1-10. Definitions. In this Act:

12 "Agreed-upon procedures" or "AUPs" is an attestation
13 engagement performed in accordance with attestation standards
14 established by the American Institute of Certified Public
15 Accountants where a CPA firm performs specific procedures on
16 financial or non-financial information and reports the CPA
17 firm's findings without providing an opinion or conclusion.

18 "Annual cash receipts from all external sources" means all
19 cash received by a local government from sources outside of
20 the government itself, including, but not limited to, taxes,
21 fees, grants, intergovernmental revenues, and contributions

1 from private entities.

2 "Attorney General" means the Attorney General of the State
3 of Illinois.

4 "Audit committee" means a subcommittee of the responsible
5 officials of a local government responsible for overseeing
6 financial reporting, monitoring internal controls, receiving
7 and reviewing internal audit reports and reports prepared by
8 an independent CPA firm, providing guidance on accounting,
9 auditing, and financial reporting matters, and recommending
10 the selection, retention, and compensation of the local
11 government's independent CPA firm.

12 "Cash basis of accounting" means a method of accounting
13 under which revenues are recognized only when cash is received
14 and expenses are recognized only when cash is paid, without
15 regard to when the related income is earned or obligations are
16 incurred. For an entity that qualifies as a government under
17 applicable guidance issued by the American Institute of
18 Certified Public Accountants, the term means a method of
19 accounting applied within the framework of funds recognized
20 under GAAP promulgated by the Governmental Accounting
21 Standards Board, under which assets, liabilities, deferred
22 inflows of resources, and deferred outflows of resources that
23 do not involve cash are not recorded, inflows of resources are
24 recognized when cash is received by a fund, outflows of
25 resources are recognized when cash is disbursed by a fund, and
26 fund balances or net position categories reflect only

1 available cash classified in accordance with categories
2 prescribed by the Governmental Accounting Standards Board.

3 "Consumer Price Index" means the Consumer Price Index for
4 All Urban Consumers (CPI-U) published by the U.S. Bureau of
5 Labor Statistics, or its successor index, used to adjust
6 dollar amounts for inflation.

7 "Comptroller" means the Comptroller of the State of
8 Illinois.

9 "CPA" means a licensed certified public accountant.

10 "CPA firm" means a sole proprietorship, corporation,
11 registered limited liability partnership, professional limited
12 liability company, partnership, professional service
13 corporation, or any other form of organization issued a
14 license in accordance with the Illinois Public Accounting Act
15 or a CPA firm authorized to use the CPA firm title under
16 Section 5.2 of the Illinois Public Accounting Act.

17 "Corporate authorities" means:

18 (1) the mayor and alderpersons or similar body when
19 the reference is to cities;

20 (2) the president and trustees or similar body when
21 the reference is to villages or incorporated towns; and

22 (3) the council when the reference is to
23 municipalities under the commission form of municipal
24 government.

25 "Generally accepted accounting principles" or "GAAP" means
26 the body of accounting principles, standards, conventions,

1 rules, and procedures that are authoritatively established and
2 generally accepted in the United States of America as of the
3 relevant date.

4 "Generally accepted auditing standards" or "GAAS" means
5 the professional standards governing the conduct of financial
6 statement audits in the United States of America, as
7 authoritatively established and generally accepted from time
8 to time by the Auditing Standards Board of the American
9 Institute of Certified Public Accountants as of the relevant
10 date.

11 "Generally accepted government auditing standards" or
12 "GAGAS" means the professional auditing standards applicable
13 in the United States of America for audits of government
14 organizations, government programs, activities, and functions,
15 and for audits of entities that receive government awards, as
16 authoritatively issued and maintained by the Comptroller
17 General of the United States through the U.S. Government
18 Accountability Office as of the relevant date.

19 "Independent elector" means an individual who is a
20 qualified elector of the local government and who has no
21 direct or indirect financial interest in, and no familial
22 relationship with, any officer, employee, or vendor of the
23 local government other than their service as an independent
24 elector. For the purposes of this subsection, familial
25 interest means any direct or indirect relationship by blood,
26 marriage, domestic partnership, or adoption between an

1 individual participating in the audit selection process and
2 any owner, partner, principal, or employee of a responding CPA
3 firm, including, but not limited to, a spouse or domestic
4 partner, parent, stepparent, child, stepchild, adopted child,
5 sibling, stepsibling, half-sibling, grandparent, grandchild,
6 or any relative residing in the same household.

7 "Licensed certified public accountant" means a certified
8 public accountant who holds a license issued by the Department
9 of Financial and Professional Regulation or an individual
10 authorized to use the CPA title under Section 5.2 of the
11 Illinois Public Accounting Act.

12 "Listing" means the listing of all local governments
13 within the State that are currently seeking an independent CPA
14 firm for auditing, attestation, or related professional
15 accounting services established under Section.

16 "Local government" means any general or special purpose
17 political subdivision of the State of Illinois, except for
18 school districts or an entity subject to mandatory annual or
19 biennial post-audits which are required to be audited by or
20 under the direction of the Auditor General.

21 "Local Government Advisory Board" means the State
22 Comptroller Local Government Advisory Board established under
23 Section 22.1 of the State Comptroller Act.

24 "Local Government Registry" means the local government
25 registry administered by the Comptroller created under Section
26 15-5.

1 "Management" means the persons with the executive
2 responsibility for the conduct of the local government's
3 operations, which may include some or all of the Responsible
4 Officials.

5 "Request for qualifications" or "RFQ" means a solicitation
6 issued by the responsible officials of a local government to
7 identify CPA firms possessing the professional qualifications,
8 experience, and capability to provide high-quality auditing,
9 attestation, or related professional accounting services.

10 "Responsible and responsive firm" means a CPA firm that
11 meets all the requirements of the RFQ and demonstrates the
12 ability to perform the required services satisfactorily.

13 "Responsible officials" means the elected or appointed
14 persons charged with governance and the responsibility for
15 overseeing the strategic direction of the local government and
16 the obligations related to the accountability of the local
17 government.

18 "Single audit" means an engagement performed in accordance
19 with the audit requirements of Title 2 of the Code of Federal
20 Regulations Part 200, Uniform Administrative Requirements,
21 Cost Principles, and Audit Requirements for Federal Awards.

22 "Statewide CPA organization" means a professional
23 association organized and operating within the State whose
24 membership consists primarily of CPAs, and which is designated
25 by the Comptroller for purposes of professional consultation
26 regarding accounting, auditing and attestation engagements,

1 financial reporting, and other related matters.

2 "Template" means the template for the applicable fiscal
3 year created and published by the Comptroller under Section
4 15-10.

5 Article 5. SELECTION, RETENTION, AND COMPENSATION OF A CPA
6 FIRM

7 Section 5-5. Purpose. The purpose of this Article is to
8 establish a fair, transparent, and competitive process for the
9 selection of a local government's independent CPA firm,
10 ensuring the engagement team as a whole is qualified,
11 competent, and capable of providing high-quality auditing,
12 attestation, or related professional accounting services in
13 accordance with applicable laws, regulations, and professional
14 standards.

15 Section 5-10. Posting requests for CPA firms.

16 (a) The Comptroller shall maintain and publish on the
17 Comptroller's official website a publicly accessible,
18 up-to-date listing of all local governments within the State
19 that are currently seeking an independent CPA firm for
20 auditing, attestation, or related professional accounting
21 services.

22 (b) The listing shall include, at a minimum, the name and
23 contact information of the local government, the local

1 government's RFQ, the deadline for the submission of responses
2 to the local government's audit committee or responsible
3 officials, and any other information deemed useful by the
4 Comptroller.

5 (c) The Comptroller shall provide guidance, technical
6 assistance, and other resources to responsible officials to
7 support the selection of a qualified independent CPA firm for
8 auditing, attestation, or related professional accounting
9 services at each local government. The assistance provided by
10 the Comptroller may include, but is not limited to, (i)
11 guidance on the preparation and posting of a RFQ, including a
12 draft fillable RFQ, (ii) best practices for evaluating the
13 qualifications, independence, and experience of prospective
14 CPA firms, (iii) sample engagement agreements, contract terms,
15 and compensation arrangements consistent with professional
16 standards and State law, (iv) guides or checklists for
17 documenting the selection process and rationale for CPA firm
18 retention, and (v) technical advice on compliance with
19 applicable professional auditing standards and ethical
20 requirements.

21 (d) All guidance, checklists, and informational resources
22 provided by the Comptroller shall be made publicly available
23 on the Comptroller's official website to ensure transparency
24 and facilitate ease of access by responsible officials.

25 Section 5-15. Transition fiscal years.

1 (a) The Comptroller shall assign and publish on the
2 Comptroller's official website each local government a
3 transition fiscal year for fiscal years beginning after
4 December 31, 2027 through fiscal year beginning after December
5 31, 2033, inclusive, no later than June 30, 2027. In
6 determining a local government's transition year, the
7 Comptroller shall, to the extent practicable, consider (i) the
8 size of the local government, (ii) the scope and complexity of
9 the auditing, attestation, or related professional accounting
10 services required by the local government, (iii) the local
11 government's geographic region, (iv) the number of local
12 governments anticipated to need to issue a RFQ during the
13 earlier initial transition years, and (v) CPA firm capacity to
14 balance the amount of RFQs during each fiscal year.

15 (b) During the transition year assigned by the
16 Comptroller, the responsible officials of a local government
17 shall initiate the independent CPA firm selection process by
18 issuing a public RFQ for auditing, attestation, or related
19 professional accounting services under Section 5-20.

20 (c) The responsible officials of a local government shall
21 initiate the independent CPA firm selection process by issuing
22 a public RFQ for auditing, attestation, or related
23 professional accounting services under Section 5-20 earlier
24 than the Comptroller's assigned transition year if the local
25 government's current auditor was not retained under Section
26 5-25 or the local government did not have an independent CPA

1 firm engaged for the immediately preceding fiscal year.

2 Section 5-20. Independent CPA firm selection process.

3 (a) At least once every 8 fiscal years, responsible
4 officials of a local government shall initiate the independent
5 CPA firm selection process by issuing a public RFQ for
6 auditing, attestation, or related professional accounting
7 services.

8 (b) The responsible officials or audit committee if
9 designated by the responsible officials shall develop a RFQ
10 which includes:

11 (1) a detailed description of the scope of services to
12 be provided;

13 (2) deadlines for the delivery of anticipated reports,
14 consistent with applicable laws, regulations, and
15 contractual requirements;

16 (3) minimum required qualifications for CPA firms;

17 (4) a request for responding CPA firms to provide
18 information demonstrating their qualifications,
19 including, but not limited to, the CPA firm's (i)
20 professional qualifications and certifications, (ii)
21 independence and continuing professional education, (iii)
22 current peer review report and related letter of comments
23 or a description why the CPA firm is not required to have a
24 current peer review report, (iv) relevant governmental
25 experience, (v) relevant experience with similar entities

1 (vi) past performance and references, (vii) a description
2 of the anticipated scope of services, (viii) evidence
3 about the capacity of proposed team members to complete
4 the engagement within the required timelines, and (ix)
5 contact information for an individual authorized to
6 negotiate with the price negotiator on behalf of the CPA
7 firm; and

8 (5) the submission deadline, as well as the required
9 format and delivery method for responding CPA firms to
10 submit their written response to the RFQ, including all
11 requested documentation, to either the responsible
12 officials or audit committee, as determined by the
13 responsible officials.

14 (c) The responsible officials shall approve the RFQ
15 developed under subsection (b).

16 (d) The RFQ approved by the responsible officials shall be
17 posted to the listing on the Comptroller's website for no
18 fewer than 21 calendar days prior to the submission deadline.

19 (e) The responsible officials shall determine whether all
20 submissions received shall be reviewed by either the entire
21 body of responsible officials or the audit committee.

22 (f) The responsible officials shall designate one of its
23 members to serve as the price negotiator who is not a member of
24 management, unless all of the responsible officials are also
25 members of management.

26 (g) All submissions received in response to the RFQ shall

1 be reviewed to determine responsible and responsive firms.

2 (h) Each responsible and responsive firm shall be ranked
3 and a shortlist of the most qualified CPA firms shall be
4 prepared for further consideration.

5 (i) Upon establishing the shortlist, the price negotiator
6 shall request detailed fixed-fee pricing proposals from each
7 shortlisted firm via electronic mail, directed to the
8 individual authorized to negotiate on behalf of the firm from
9 the RFQ. The price negotiator shall establish a submission
10 deadline for the pricing proposals, which shall be no fewer
11 than 5 calendar days from the date of the request, and shall
12 specify the required format and delivery method for the
13 proposals.

14 (j) After receiving pricing proposals, the price
15 negotiator may engage in further negotiations with the
16 highest-ranked respondent to achieve a fair and reasonable
17 fixed-fee price reflecting the scope, complexity, and
18 professional standards of the engagement. If a mutually
19 acceptable price cannot be reached, negotiations shall proceed
20 down the shortlist until a fair and reasonable fixed-fee price
21 reflecting the scope, complexity, and professional standards
22 of the engagement is reached with the most qualified CPA firm.

23 (k) Upon recommendation of the price negotiator, the
24 responsible officials shall award a contract for auditing,
25 attestation, or related professional accounting services for
26 one fiscal year to the CPA firm determined to be both the most

1 qualified and offering a fair and reasonable fixed-fee price.

2 (1) No person participating in the selection process,
3 including members of the audit committee, responsible
4 officials, or any other individual involved in the review,
5 evaluation, or recommendation of CPA firms, shall have a
6 financial or familial interest in any responding CPA firm. For
7 the purposes of this subsection, familial interest means any
8 direct or indirect relationship by blood, marriage, domestic
9 partnership, or adoption between an individual participating
10 in the audit selection process and any owner, partner,
11 principal, or employee of a responding CPA firm, including,
12 but not limited to, a spouse or domestic partner, parent,
13 stepparent, child, stepchild, adopted child, sibling,
14 stepsibling, half-sibling, grandparent, grandchild, or any
15 relative residing in the same household. The Comptroller may
16 waive this requirement in writing for good cause.

17 Section 5-25. CPA firm retention.

18 (a) In any fiscal year in which the responsible officials
19 do not initiate the independent CPA firm selection process
20 under Section 5-20, the responsible officials shall determine
21 whether to retain the local government's current independent
22 CPA firm prior to awarding a contract for the next fiscal
23 year's auditing, attestation, or related professional
24 accounting services.

25 (b) The responsible officials shall determine whether its

1 current independent CPA firm shall be evaluated by either the
2 entire body of responsible officials or the audit committee.

3 (c) The evaluation shall, at a minimum, assess the CPA
4 firm's (i) independence and interest in continuing as the CPA
5 firm serving the local government, (ii) compliance with
6 applicable professional standards and legal requirements,
7 including members of the assigned engagement team meeting
8 continuing professional education requirements, (iii) quality,
9 timeliness, and accuracy of reports and related
10 communications, (iv) responsiveness to inquiries and requests
11 from the local government, (v) current peer review report and
12 related letter of comments or a description why the CPA firm is
13 not required to have a current peer review report, (vi)
14 cost-effectiveness, and (vii) any other factors deemed
15 relevant to ensure continued competent auditing, attestation,
16 or related professional accounting services.

17 (d) The responsible officials shall consider the results
18 of the evaluation when determining whether to retain or
19 terminate its relationship with the independent CPA firm for
20 the subsequent fiscal year. If the responsible officials
21 determine to retain the CPA firm, the responsible officials
22 shall designate one of its members to serve as the price
23 negotiator who is not a member of management, unless all of the
24 responsible officials are also members of management. If the
25 responsible officials determine to terminate its relationship
26 with the CPA firm or the CPA firm is not interested in

1 providing services to the local government during the upcoming
2 fiscal year, the responsible officials shall initiate the CPA
3 firm selection process by issuing a public RFQ for auditing,
4 attestation, or related professional accounting services under
5 Section 5-20.

6 (e) The price negotiator shall request a detailed
7 fixed-fee pricing proposal from the CPA firm by electronic
8 mail. The price negotiator shall establish a submission
9 deadline for the pricing proposal, which shall be no fewer
10 than 5 calendar days from the date of the request, and shall
11 specify the required format and delivery method for the
12 proposals.

13 (f) Following receipt of the pricing proposal, the price
14 negotiator may, at their discretion, engage in further
15 negotiations with the CPA firm to achieve a fair and
16 reasonable fixed-fee price that reflects the scope,
17 complexity, and professional standards of the engagement. If a
18 mutually acceptable price cannot be reached with the CPA firm,
19 the responsible officials shall initiate the CPA firm
20 selection process by issuing a public RFQ for auditing,
21 attestation, or related professional accounting services under
22 Section 5-20.

23 (g) Upon recommendation of the price negotiator, the
24 responsible officials shall award a fixed-fee contract for
25 auditing, attestation, or related professional accounting
26 services for the next fiscal year to the CPA firm.

1 (h) No person or entity participating in the retention
2 process, including members of the audit committee, responsible
3 officials, or any other individual involved in the review,
4 evaluation, or recommendation of CPA firms, shall have a
5 financial or familial interest in the independent CPA firm.
6 For the purposes of this subsection, familial interest means
7 any direct or indirect relationship by blood, marriage,
8 domestic partnership, or adoption between an individual
9 participating in the audit selection process and any owner,
10 partner, principal, or employee of a responding CPA firm,
11 including, but not limited to, a spouse or domestic partner,
12 parent, stepparent, child, stepchild, adopted child, sibling,
13 stepsibling, half-sibling, grandparent, grandchild, or any
14 relative residing in the same household. The Comptroller may
15 waive this requirement in writing for good cause.

16 Section 5-30. Payments for auditing, attestation, or
17 related professional accounting services.

18 (a) The costs for auditing, attestation, or related
19 professional accounting services incurred by a local
20 government to comply with the requirements of this Act shall
21 be paid by the local government. Responsible officials shall
22 make appropriate provisions for payment of these costs during
23 the local government's budget process.

24 (b) All invoices for payments for auditing, attestation,
25 or related professional accounting services incurred by a

1 local government to comply with the requirements of this Act
2 shall be reviewed and approved by the responsible officials
3 prior to payment.

4 Section 5-35. Other competitive procurement requirements.
5 Except as expressly provided in this Act, no other contracting
6 or competitive procurement requirements shall apply to
7 contracts let for auditing, attestation, or related
8 professional accounting services.

9 Section 5-40. Auditing tax.

10 (a) The responsible officials of any local government,
11 except the corporate authorities of a city, village, or
12 incorporated town, having taxing powers may levy an auditing
13 tax in an amount that shall not require extension of such tax
14 at a rate in excess of 0.005% of the value of all taxable
15 property in the unit as equalized or assessed by the
16 Department of Revenue. It is the intent of the General
17 Assembly for this Section to continue the authority for local
18 governments to levy an auditing tax as provided under Section
19 9 of the Governmental Account Audit Act for fiscal years
20 beginning after December 31, 2027.

21 This auditing tax may be in excess of or in addition to any
22 statutory limitation of rate or amount. Money received from
23 the auditing tax shall be held in a special fund and used only
24 for the payment of costs for auditing, attestation, or related

1 professional accounting services incurred by a local
2 government to comply with the requirements of this Act.

3 (b) The corporate authorities of a city, village, or
4 incorporated town shall have the power to annually levy an
5 auditing tax upon all of the taxable property of the
6 municipalities at the rate on the dollar which shall produce
7 an amount which shall equal a sum sufficient to meet the cost
8 of all expenses for auditing, attestation, or related
9 professional accounting services incurred by a local
10 government to comply with the requirements of this Act. It is
11 the intent of the General Assembly for this Section to
12 continue the authority for local governments to levy an
13 auditing tax as provided under Section 8-8-8 of the Illinois
14 Municipal Code for fiscal years beginning after December 31,
15 2027.

16 This auditing tax may be in excess of or in addition to any
17 statutory limitation of rate or amount. Money received from
18 the auditing tax shall be held in a special fund and used only
19 for the payment of costs for auditing, attestation, or related
20 professional accounting services incurred by a local
21 government to comply with the requirements of this Act.

22 Article 10. CATEGORIZATION AND REPORTING REQUIREMENTS

23 Section 10-5. Categories.

24 (a) Each local government shall annually determine its

1 category, as soon as practicable after the close of its fiscal
2 year. The local government shall determine its category using
3 its annual cash receipts from all external sources for each of
4 the 3 immediately preceding fiscal years.

5 A local government must at a minimum determine its
6 category to meet the threshold for the lowest category for
7 which it qualifies under subsection (b). The responsible
8 officials of the local government may, at their discretion,
9 determine that the local government qualifies for a higher
10 category than the minimum.

11 For purposes of this subsection, if a local government
12 does not meet the applicable dollar threshold for a higher
13 category in each of the 3 immediately preceding fiscal years,
14 the local government shall be classified in the lowest
15 category for which it qualifies based on those fiscal years.

16 (b) For each fiscal year beginning after December 31,
17 2027, the Comptroller shall, in accordance with subsections
18 (c) and (d), determine and publish on the Comptroller's
19 official website, no later than November 15 of the current
20 calendar year, the category thresholds to be used by local
21 governments in determining their category for the fiscal year
22 beginning after December 31 of the current calendar year.

23 (c) For the fiscal year beginning after December 31, 2027,
24 a local government shall be classified into one of 4
25 categories based on its annual cash receipts from all external
26 sources for each of the 3 immediately preceding fiscal years:

1 Category 1: A local government with annual cash
2 receipts from all external sources of less than \$100,000
3 during a fiscal year.

4 Category 2: A local government with annual cash
5 receipts from all external sources of at least \$100,000
6 but less than \$3,500,000 during a fiscal year.

7 Category 3: A local government with annual cash
8 receipts from all external sources of at least \$3,500,000
9 but \$35,000,000 during a fiscal year.

10 Category 4: A local government with annual cash
11 receipts from all external sources of \$35,000,000 or more,
12 during a fiscal year.

13 (d) For each fiscal year beginning after December 31,
14 2028, the Comptroller shall calculate the percentage change in
15 the Consumer Price Index for the 12-month period ending on
16 September 30 of the current calendar year and shall adjust the
17 dollar thresholds for the 4 categories described in subsection
18 (c) to reflect that change.

19 (e) The Comptroller shall develop instructions and
20 examples in plain language about how responsible officials or
21 management can determine a local government's category which
22 are reasonably designed to promote the uniform application of
23 this Section by local governments. All guidance, materials,
24 and informational resources provided by the Comptroller shall
25 be made publicly available on the Comptroller's official
26 website to ensure transparency and facilitate ease of access

1 by responsible officials.

2 Section 10-10. Category 1 Governments.

3 (a) For fiscal years beginning after December 31, 2027,
4 the responsible officials of a Category 1 local government
5 shall appoint an auditing committee composed of 3 independent
6 electors.

7 (b) The auditing committee shall inspect the Category 1
8 local government's records for the fiscal year under review,
9 using the template for that fiscal year published by the
10 Comptroller.

11 (c) All Category 1 local governments and their responsible
12 officials, other elected or appointed officers, management,
13 employees, and agents shall promptly comply with, and aid and
14 assist the auditing committee in the exercise of its duties
15 under the Act.

16 At the request of the auditing committee, each Category 1
17 local government shall, without delay, provide to the CPA
18 firm's representative any record or information requested and
19 shall provide for examination or copying all records,
20 accounts, papers, reports, vouchers, correspondence, books and
21 other documentation in the custody of the local government,
22 including information stored in electronic data processing
23 systems, which is related to or within the scope of any
24 investigation under this Act.

25 (d) The auditing committee shall complete the template,

1 documenting the procedures performed and the committee's
2 findings, and submit it electronically to the responsible
3 officials and management of the Category 1 local government
4 for review. The auditing committee must ensure that the
5 template does not include any information exempt from public
6 disclosure under Section 7 of the Freedom of Information Act.

7 (e) The responsible officials and management of the
8 Category 1 local government may submit written views within 7
9 calendar days after receipt of the draft template from
10 subsection (c) regarding the findings and conclusions of the
11 auditing committee. Any comments received shall be included in
12 the appropriate section of the template. Any comments received
13 shall exclude information that is exempt from public
14 disclosure under Section 7 of the Freedom of Information Act.

15 (f) Upon receipt of any timely written views of the
16 responsible officials or management, the auditing committee
17 may respond to any written views that are inconsistent with or
18 in conflict with the results of the inspection. The committee
19 shall then finalize the template. The auditing committee's
20 response to the written views shall exclude information exempt
21 from public disclosure under Section 7 of the Freedom of
22 Information Act.

23 (g) Members of the auditing committee may be compensated
24 for their services, with each member receiving an amount not
25 exceeding \$200, payable from the funds of the local
26 government.

1 (h) Each Category 1 local government shall electronically
2 submit the final template from the auditing committee to the
3 Comptroller no later than 7 months after the end of the local
4 government's fiscal year for inclusion within the Local
5 Government Registry. The Comptroller may grant extensions in
6 writing for good cause regarding this reporting deadline.

7 (i) For fiscal years beginning after December 31, 2027,
8 and all reporting periods thereafter, each Category 1 local
9 government shall electronically update its information within
10 the Local Government Registry for the preceding fiscal year no
11 later than 7 months after the conclusion of the local
12 government's fiscal year. The Comptroller may grant extensions
13 in writing for good cause regarding this reporting deadline.

14 (j) For fiscal years beginning after December 31, 2027,
15 and all reporting periods thereafter, each Category 1 local
16 government shall electronically submit a spreadsheet of the
17 names, positions, and amounts paid to every recipient of a
18 Form W-2 or a Form 1099 during the calendar year ended in a
19 format prescribed by the Comptroller during the fiscal year no
20 later than 7 months after the conclusion of the local
21 government's fiscal year for inclusion within the Local
22 Government Registry. The Comptroller may grant extensions in
23 writing for good cause regarding this reporting deadline.

24 (k) The Comptroller shall charge a Category 1 local
25 government a daily fee of no more than \$100 and no less than \$0
26 per day late for delinquent reporting under this Section. All

1 fees collected under this subsection shall be deposited into
2 the Comptroller's Administrative Fund.

3 (1) The Comptroller may waive the requirements of
4 subsections (h), (i), and (j) in writing if exigent
5 circumstances exist, such as the complete destruction of the
6 local government's records, the sudden closure of the local
7 government, or other similar events that prevent compliance
8 with this Act. If a waiver is granted, the Comptroller shall
9 post the written waiver in the location where the Category 1
10 local government's filing would otherwise have been posted
11 within the Local Government Registry.

12 Section 10-15. Category 2 Governments.

13 (a) The responsible officials of a Category 2 local
14 government shall enter into AUPs with the independent CPA firm
15 they have retained under Article 5. The AUPs must align with
16 the minimum AUPs for the relevant type of local government for
17 that fiscal year, as published by the Comptroller under
18 Section 15-15.

19 No Category 2 local government shall adopt procedures that
20 are less stringent than those provided by the Comptroller.
21 However, Category 2 local governments may include additional
22 procedures to customize the report's findings and
23 recommendations to better meet the needs of the responsible
24 officials.

25 (b) The independent CPA firm retained by the responsible

1 officials under Article 5 shall perform the AUPs agreed-upon
2 with the local government's responsible officials following
3 the applicable attestation standards established by the
4 American Institute of Certified Public Accountants.

5 (c) If a Category 2 local government has a redevelopment
6 project under Division 74.4 of the Illinois Municipal Code or
7 redevelopment project under Division 74.6 of the Illinois
8 Municipal Code, the responsible officials of a Category 2
9 local government shall enter into AUPs for each redevelopment
10 project with the independent CPA firm they have retained under
11 Article 5.

12 The AUPs shall be the AUPs designated by the Comptroller
13 under Section 15-20 for each project. No Category 2 local
14 government shall modify the AUPs published by the Comptroller.

15 (d) A Category 2 local government may engage its
16 independent CPA firm retained by the responsible officials
17 under Article 5 to perform any additional auditing,
18 attestation, or other related professional accounting services
19 to the local government, provided the independent CPA firm
20 provides a written report at the conclusion of the engagement.

21 (e) All Category 2 local governments and their responsible
22 officials, other elected or appointed officers, management,
23 employees, and agents shall promptly comply with, and aid and
24 assist the CPA firm in the exercise of its duties under the
25 Act.

26 At the request of the CPA firm, each Category 2 local

1 government shall, without delay, provide to the CPA firm's
2 representative any record or information requested and shall
3 provide for examination or copying all records, accounts,
4 papers, reports, vouchers, correspondence, books and other
5 documentation in the custody of the local government,
6 including information stored in electronic data processing
7 systems, which is related to or within the scope of any
8 engagement under this Act.

9 (f) Each Category 2 local government shall electronically
10 submit any reports prepared by the independent CPA firm under
11 this Section to the Comptroller no later than 7 months after
12 the end of the local government's fiscal year for inclusion
13 within the Local Government Registry. The Comptroller may
14 grant extensions in writing for good cause regarding this
15 reporting deadline.

16 (g) Each Category 2 local government shall electronically
17 submit any known or suspected fraud or noncompliance with laws
18 or regulations communicated to those charged with governance
19 or management as that term is defined under the attestation
20 standards established by the American Institute of Certified
21 Public Accountants arising from the AUPs prepared by the
22 independent CPA firm for engagements performed under this
23 Section to the Comptroller no later than 7 months after the end
24 of the local government's fiscal year for inclusion within the
25 Local Government Registry. The Comptroller may grant
26 extensions in writing for good cause regarding this reporting

1 deadline.

2 (h) For fiscal years beginning after December 31, 2027,
3 and all reporting periods thereafter, each Category 2 local
4 government shall electronically update its information within
5 the Local Government Registry for the preceding fiscal year no
6 later than 7 months after the conclusion of the local
7 government's fiscal year. The Comptroller may grant extensions
8 in writing for good cause regarding this reporting deadline.

9 (i) For fiscal years beginning after December 31, 2027,
10 and all reporting periods thereafter, each Category 2 local
11 government shall electronically submit a spreadsheet of the
12 names, positions, and amounts paid to every recipient of a
13 Form W-2 or a Form 1099 during the calendar year ended in a
14 format prescribed by the Comptroller during the fiscal year no
15 later than 7 months after the conclusion of the local
16 government's fiscal year for inclusion within the Local
17 Government Registry. The Comptroller may grant extensions in
18 writing for good cause regarding this reporting deadline.

19 (i) The Comptroller shall charge a Category 2 local
20 government a daily fee of no more than \$100 and no less than \$0
21 per day late for delinquent reporting under this Section. All
22 fees collected under this subsection shall be deposited into
23 the Comptroller's Administrative Fund.

24 (j) The Comptroller may waive the requirements of
25 subsections (e), (f), and (g) in writing if exigent
26 circumstances exist, such as the complete destruction of the

1 local government's records, the sudden closure of the local
2 government, or other similar events that prevent compliance
3 with this Act. If a waiver is granted, the Comptroller shall
4 post the written waiver in the location where the local
5 government's filing would otherwise have been posted within
6 the Local Government Registry.

7 (k) Within 60 days after the date of any report completed
8 by the independent CPA firm pursuant to this Section, a
9 partner at the independent CPA firm and such additional
10 personnel from the CPA firm as deemed necessary by the
11 independent CPA firm shall attend a public meeting of the
12 responsible officials either in person or by a live phone or
13 online virtual meeting to answer questions posed by the
14 responsible officials about the engagement and present the
15 major findings of the report. A public body may hold a closed
16 session to consider internal control weaknesses,
17 identification of potential fraud risk areas, known or
18 suspected frauds, and fraud interviews with the independent
19 CPA firm's partner and such additional personnel from the CPA
20 firm as deemed necessary by the independent CPA firm under
21 Section 2 of the Open Meetings Act.

22 Section 10-20. Category 3 Governments.

23 (a) For fiscal years beginning after December 31, 2027,
24 the responsible officials of a Category 3 local government
25 shall oversee management's preparation of the local

1 government's draft financial statements following the cash
2 basis of accounting. The financial statements of a Category 3
3 local government shall, at a minimum, present the government
4 as a whole and its major funds, along with combining
5 statements displaying each of the government's nonmajor funds.
6 Upon completion of the draft financial statements, management
7 shall furnish the draft financial statements to the local
8 government's independent CPA firm for audit.

9 (b) The independent CPA firm retained by the responsible
10 officials under Article 5 shall not gather data, categorize
11 and organize data, or prepare the draft financial statements
12 of a local government.

13 (c) The independent CPA firm retained by the responsible
14 officials under Article 5 shall audit the local government's
15 draft financial statements following GAAS and GAGAS.

16 (d) The responsible officials of a Category 3 local
17 government shall enter into AUPs with the independent CPA firm
18 they have retained under Article 5. The AUPs must align with
19 the minimum AUPs for the relevant type of local government for
20 that fiscal year, as published by the Comptroller under
21 Section 15-15.

22 No Category 3 local government shall adopt procedures that
23 are less stringent than those provided by the Comptroller.
24 However, Category 3 local governments may include additional
25 procedures to customize the report's findings and
26 recommendations to better meet the needs of the responsible

1 officials.

2 (e) The independent CPA firm retained by the responsible
3 officials under Article 5 shall perform the AUPs agreed-upon
4 with the local government's responsible officials following
5 the applicable attestation standards established by the
6 American Institute of Certified Public Accountants.

7 (f) If a Category 3 local government has a redevelopment
8 project under Division 74.4 of the Illinois Municipal Code or
9 redevelopment project under Division 74.6 of the Illinois
10 Municipal Code, the responsible officials of a Category 3
11 local government shall enter into AUPs for each redevelopment
12 project with the independent CPA firm they have retained under
13 Article 5.

14 The AUPs shall be the AUPs designated by the Comptroller
15 under Section 15-20 for each project. No Category 3 local
16 government shall modify the AUPs published by the Comptroller.

17 (g) A Category 3 local government may engage its
18 independent CPA firm retained by the responsible officials
19 under Article 5 to perform any additional auditing,
20 attestation, or other related professional accounting
21 services, including, but not limited to, a Single Audit, to
22 the local government, provided the independent CPA firm
23 provides a written report at the conclusion of the engagement.

24 (h) All Category 3 local governments and their responsible
25 officials, other elected or appointed officers, management,
26 employees, and agents shall promptly comply with, and aid and

1 assist the CPA firm in the exercise of its duties under the
2 Act.

3 At the request of the CPA firm, each Category 3 local
4 government shall, without delay, provide to the CPA firm's
5 representative any record or information requested and shall
6 provide for examination or copying all records, accounts,
7 papers, reports, vouchers, correspondence, books and other
8 documentation in the custody of the local government,
9 including information stored in electronic data processing
10 systems, which is related to or within the scope of any
11 engagement under this Act.

12 (i) Each Category 3 local government shall electronically
13 submit any reports prepared by the independent CPA firm under
14 this Section to the Comptroller no later than 7 months after
15 the end of the local government's fiscal year for inclusion
16 within the Local Government Registry. The Comptroller may
17 grant extensions in writing for good cause regarding this
18 reporting deadline.

19 (j) Each Category 3 local government shall electronically
20 submit (i) the auditor's communication with those charged with
21 governance under GAAS, (ii) the auditor's communication of
22 deficiencies in internal control under GAAS to both those
23 charged with governance or management as that term is defined
24 under GAAS, (iii) any known or suspected fraud or
25 noncompliance with laws or regulations communicated to those
26 charged with governance or management as that term is defined

1 under GAAS arising from the financial audit, and (iv) any
2 known or suspected fraud or noncompliance with laws or
3 regulations communicated to those charged with governance or
4 management as that term is defined under the attestation
5 standards established by the American Institute of Certified
6 Public Accountants arising from the AUPs prepared by the
7 independent CPA firm for engagements performed under this
8 Section to the Comptroller no later than 7 months after the end
9 of the local government's fiscal year for inclusion within the
10 Local Government Registry. The Comptroller may grant
11 extensions in writing for good cause regarding this reporting
12 deadline.

13 (k) For fiscal years beginning after December 31, 2027,
14 and all reporting periods thereafter, each Category 3 local
15 government shall electronically update its information within
16 the Local Government Registry for the preceding fiscal year no
17 later than 7 months after the conclusion of the local
18 government's fiscal year. The Comptroller may grant extensions
19 in writing for good cause regarding this reporting deadline.

20 (l) For fiscal years beginning after December 31, 2027,
21 and all reporting periods thereafter, each Category 3 local
22 government shall electronically submit a spreadsheet of the
23 names, positions, and amounts paid to every recipient of a
24 Form W-2 or a Form 1099 during the calendar year ended in a
25 format prescribed by the Comptroller during the fiscal year no
26 later than 7 months after the conclusion of the local

1 government's fiscal year for inclusion within the Local
2 Government Registry. The Comptroller may grant extensions in
3 writing for good cause regarding this reporting deadline.

4 (m) The Comptroller shall charge a Category 3 local
5 government a daily fee of no more than \$100 and no less than \$0
6 per day late for delinquent reporting under this Section. All
7 fees collected under this subsection shall be deposited into
8 the Comptroller's Administrative Fund.

9 (n) The Comptroller may waive the requirements of
10 subsections (g), (h), (i), and (j) in writing if exigent
11 circumstances exist, such as the complete destruction of the
12 local government's records, the sudden closure of the local
13 government, or other similar events that prevent compliance
14 with this Act. If a waiver is granted, the Comptroller shall
15 post the written waiver in the location where the local
16 government's filing would otherwise have been posted within
17 the Local Government Registry.

18 (o) Within 60 days after the date of any report completed
19 by the independent CPA firm pursuant to this Section, a
20 partner at the independent CPA firm and such additional
21 personnel from the CPA firm as deemed necessary by the
22 independent CPA firm shall attend a public meeting of the
23 responsible officials either in person or by a live phone or
24 online virtual meeting to answer questions posed by the
25 responsible officials about the engagement and present the
26 major findings of the report. A public body may hold a closed

1 session to consider internal control weaknesses,
2 identification of potential fraud risk areas, known or
3 suspected frauds, and fraud interviews with the independent
4 CPA firm's partner and such additional personnel from the CPA
5 firm as deemed necessary by the independent CPA firm under
6 Section 2 of the Open Meetings Act.

7 Section 10-25. Category 4 Governments.

8 (a) For fiscal years beginning after December 31, 2027,
9 the responsible officials of a Category 4 local government
10 shall oversee management's preparation of the local
11 government's draft financial statements following GAAP. The
12 financial statements of a Category 4 local government shall,
13 at a minimum, present the government as a whole and its major
14 funds, along with combining statements displaying each of the
15 government's nonmajor funds. Upon completion of the draft
16 financial statements, management shall furnish the draft
17 financial statements to the local government's independent CPA
18 firm for audit.

19 (b) The independent CPA firm retained by the responsible
20 officials under Article 5 shall not gather data, categorize
21 and organize data, or prepare the draft financial statements
22 of a local government.

23 (c) The independent CPA firm retained by the responsible
24 officials under Article 5 shall audit the local government's
25 draft financial statements following GAAS and GAGAS.

1 (d) The responsible officials of a Category 4 local
2 government shall enter into AUPs with the independent CPA firm
3 they have retained under Article 5. The AUPs must align with
4 the minimum AUPs for the relevant type of local government for
5 that fiscal year, as published by the Comptroller under
6 Section 15-15.

7 No Category 4 local government shall adopt procedures that
8 are less stringent than those provided by the Comptroller.
9 However, Category 4 local governments may include additional
10 procedures to customize the report's findings and
11 recommendations to better meet the needs of the responsible
12 officials.

13 (e) The independent CPA firm retained by the responsible
14 officials under Article 5 shall perform the AUPs agreed-upon
15 with the local government's responsible officials following
16 the applicable attestation standards established by the
17 American Institute of Certified Public Accountants.

18 (f) If a Category 4 local government has a redevelopment
19 project under Division 74.4 of the Illinois Municipal Code or
20 redevelopment project under Division 74.6 of the Illinois
21 Municipal Code, the responsible officials of a Category 4
22 local government shall enter into AUPs for each redevelopment
23 project with the independent CPA firm they have retained under
24 Article 5.

25 The AUPs shall be the AUPs designated by the Comptroller
26 under Section 15-20 for each project. No Category 4 local

1 government shall modify the AUPs published by the Comptroller.

2 (g) A Category 4 local government may engage its
3 independent CPA firm retained by the responsible officials
4 under Article 5 to perform any additional auditing,
5 attestation, or other related professional accounting
6 services, including, but not limited to, a Single Audit, to
7 the local government, provided the independent CPA firm
8 provides a written report at the conclusion of the engagement.

9 (h) All Category 4 local governments and their responsible
10 officials, other elected or appointed officers, management,
11 employees, and agents shall promptly comply with, and aid and
12 assist the CPA firm in the exercise of its duties under the
13 Act.

14 At the request of the CPA firm, each Category 4 local
15 government shall, without delay, provide to the CPA firm's
16 representative any record or information requested and shall
17 provide for examination or copying all records, accounts,
18 papers, reports, vouchers, correspondence, books and other
19 documentation in the custody of the local government,
20 including information stored in electronic data processing
21 systems, which is related to or within the scope of any
22 engagement under this Act.

23 (i) Each Category 4 local government shall electronically
24 submit any reports prepared by the independent CPA firm under
25 this Section to the Comptroller no later than 7 months after
26 the end of the local government's fiscal year for inclusion

1 within the Local Government Registry. The Comptroller may
2 grant extensions in writing for good cause regarding this
3 reporting deadline.

4 (j) Each Category 4 local government shall electronically
5 submit (i) the auditor's communication with those charged with
6 governance under GAAS, (ii) the auditor's communication of
7 deficiencies in internal control under GAAS to both those
8 charged with governance or management as that term is defined
9 under GAAS, (iii) any known or suspected fraud or
10 noncompliance with laws or regulations communicated to those
11 charged with governance or management as that term is defined
12 under GAAS arising from the financial audit, and (iv) any
13 known or suspected fraud or noncompliance with laws or
14 regulations communicated to those charged with governance or
15 management as that term is defined under the attestation
16 standards established by the American Institute of Certified
17 Public Accountants arising from the AUPs prepared by the
18 independent CPA firm for engagements performed under this
19 Section to the Comptroller no later than 7 months after the end
20 of the local government's fiscal year for inclusion within the
21 Local Government Registry. The Comptroller may grant
22 extensions in writing for good cause regarding this reporting
23 deadline.

24 (k) For fiscal years beginning after December 31, 2027,
25 and all reporting periods thereafter, each Category 4 local
26 government shall electronically update its information within

1 the Local Government Registry for the preceding fiscal year no
2 later than 7 months after the conclusion of the local
3 government's fiscal year. The Comptroller may grant extensions
4 in writing for good cause regarding this reporting deadline.

5 (l) For fiscal years beginning after December 31, 2027,
6 and all reporting periods thereafter, each Category 4 local
7 government shall electronically submit a spreadsheet of the
8 names, positions, and amounts paid to every recipient of a
9 Form W-2 or a Form 1099 during the calendar year ended in a
10 format prescribed by the Comptroller during the fiscal year no
11 later than 7 months after the conclusion of the local
12 government's fiscal year for inclusion within the Local
13 Government Registry. The Comptroller may grant extensions in
14 writing for good cause regarding this reporting deadline.

15 (m) The Comptroller shall charge a Category 4 local
16 government a daily fee of no more than \$100 and no less than \$0
17 per day late for delinquent reporting under this Section. All
18 fees collected under this subsection shall be deposited into
19 the Comptroller's Administrative Fund.

20 (n) The Comptroller may waive the requirements of
21 subsections (g), (h), (i), and (j) in writing if exigent
22 circumstances exist, such as the complete destruction of the
23 local government's records, the sudden closure of the local
24 government, or other similar events that prevent compliance
25 with this Act. If a waiver is granted, the Comptroller shall
26 post the written waiver in the location where the local

1 government's filing would otherwise have been posted within
2 the Local Government Registry.

3 (o) Within 60 days after the date of any report completed
4 by the independent CPA firm pursuant to this Section, a
5 partner at the independent CPA firm and such additional
6 personnel from the CPA firm as deemed necessary by the
7 independent CPA firm shall attend a public meeting of the
8 responsible officials either in person or by a live phone or
9 online virtual meeting to answer questions posed by the
10 responsible officials about the engagement and present the
11 major findings of the report. A public body may hold a closed
12 session to consider internal control weaknesses,
13 identification of potential fraud risk areas, known or
14 suspected frauds, and fraud interviews with the independent
15 CPA firm's partner and such additional personnel from the CPA
16 firm as deemed necessary by the independent CPA firm under
17 Section 2 of the Open Meetings Act.

18 Article 15. LOCAL GOVERNMENT REGISTRY AND REPORTS

19 Section 15-5. Local government registry and report
20 database.

21 (a) The Comptroller shall establish and maintain a public
22 searchable electronic database of all local governments no
23 later than December 31, 2027, which shall include:

24 (1) the name, address, contact information, and

1 website of the local government;

2 (2) the names of the elected or appointed office
3 holders of the local government and their positions,
4 including their dates of service and any periods of
5 vacancy within a position;

6 (3) links to access any reports filed by a local
7 government showing the names, positions, and amounts paid
8 to every recipient of a Form W-2 or a Form 1099 during a
9 calendar year; and

10 (4) links to access any reports filed by a local
11 government pursuant to this Act categorized by fiscal
12 year.

13 (b) No later than June 30, 2027, each county clerk shall
14 notify the Comptroller electronically in writing of the name
15 of each local government within their jurisdiction along with
16 contact information for the elected or appointed office
17 holders of the local government and their positions in a
18 manner and format determined by the Comptroller. The
19 Comptroller may grant extensions in writing for good cause for
20 this reporting requirement.

21 (c) Within 30 days following the creation or dissolution
22 of a local government within their jurisdiction after June 30,
23 2027, each county clerk shall notify the Comptroller
24 electronically in writing of the name of the local government
25 along with contact information for the elected or appointed
26 office holders of the local government and their positions in

1 a manner and format determined by the Comptroller. The
2 Comptroller may grant extensions in writing for good cause for
3 this reporting requirement.

4 (d) The Comptroller shall charge a county clerk a daily
5 fee of no more than \$10 and no less than \$0 per day late for
6 delinquent reporting under this Section. All fees collected
7 under this subsection shall be deposited into the
8 Comptroller's Administrative Fund.

9 Section 15-10. Limited procedures.

10 (a) The Comptroller shall develop a template for the
11 auditing committees of Category 1 governments to perform and
12 report on their activities inspecting the local government's
13 records for the fiscal year under review, with the advice of
14 the Local Government Advisory Board and a statewide CPA
15 organization.

16 (b) The template shall be written in plain language with
17 procedures for the auditing committees of Category 1
18 governments to perform and document its:

19 (1) sampling of disbursements during the fiscal year
20 and the testing of the selected disbursements to determine
21 each sampled disbursement was properly recorded in the
22 financial records and was supported by adequate
23 documentation, including invoices, receipts, or contracts,
24 as applicable;

25 (2) sampling of receipts during the fiscal year and

1 the testing of the selected receipts to determine each
2 sampled receipt was properly recorded in the financial
3 records, was supported by adequate documentation, and was
4 promptly deposited into the appropriate account no later
5 than 2 working days after receipt; and

6 (3) performing the local government's reconciliations
7 of its financial records to the records of third parties,
8 including, but not limited to, bank statements, investment
9 reports, and other external documents, during the fiscal
10 year.

11 (c) The template shall include a section for the
12 responsible officials and management of the local government
13 to submit their written views regarding the findings and
14 conclusions of the auditing committee. The template shall also
15 include a section for the auditing committee to respond to any
16 written views from the responsible officials and management,
17 particularly if those views are inconsistent with or in
18 conflict with the results of the inspection.

19 (d) For each fiscal year beginning after December 31,
20 2027, the Comptroller shall publish on the Comptroller's
21 official website, no later than November 15 of the current
22 calendar year, the template to be used by auditing committees
23 of Category 1 governments for inspecting the local
24 government's records for the fiscal year beginning after
25 December 31 of the current calendar year.

1 Section 15-15. Agreed-upon procedures.

2 (a) The Comptroller shall develop minimum AUPs specific to
3 each type of local government subject to this Act for the
4 fiscal year under review, with the advice of the Local
5 Government Advisory Board and a statewide CPA organization.

6 (b) For all local governments, the AUPs shall be written
7 by the Comptroller using plain language, insofar as
8 practicable. The Comptroller shall write specific and
9 objective procedures designed to be performed by a CPA firm
10 over a completed fiscal year to provide factual findings
11 regarding:

12 (1) compliance by the local government and its
13 responsible officials and agents with the training
14 requirements and public records disclosures laws under the
15 Freedom of Information Act;

16 (2) compliance by the local government and its
17 responsible officials and agents with the training
18 requirements under the Open Meetings Act;

19 (3) compliance by the local government and its
20 responsible officials and agents with the records
21 retention requirements under the Local Records Act;

22 (4) accountability for capital assets and leased
23 assets;

24 (5) compliance with applicable laws, rules, and
25 regulations regarding the compensation of the local
26 government's responsible officials and all other elected

1 or appointed officials;

2 (6) compliance with applicable laws, rules, and
3 regulations regarding accounts at banks or savings and
4 loan associations;

5 (7) compliance with bond requirements;

6 (8) testing of a sample of disbursements for
7 appropriate internal controls and compliance with
8 applicable laws, rules, and regulations;

9 (9) testing of a sample of receipts for appropriate
10 internal controls and compliance with applicable laws,
11 rules, and regulations, including timely deposit
12 requirements;

13 (10) compliance with significant statutory reporting
14 requirements;

15 (11) for community colleges, procedures regarding a
16 student enrollments and other bases upon which claims are
17 filed with the Illinois Community College Board, with the
18 advice of the Illinois Community College Board;

19 (12) for fire protection districts and municipalities,
20 procedures regarding disbursements to a foreign fire
21 insurance board were used by the foreign fire insurance
22 board only for the maintenance, use, and benefit of the
23 department under Section 11-10-2 of the Illinois Municipal
24 Code and Section 11i of the Fire Protection District Act;
25 and

26 (13) for fire protection districts, when a district

1 purchases fire protection services from any organization,
2 procedures regarding compliance with the terms of the
3 contract as it relates to financial matters, including,
4 but not limited to, the amount charged to the purchasing
5 Fire Protection District.

6 The Comptroller may establish such other procedures as
7 deemed necessary to assess the accountability of responsible
8 officials and management at the local government, after
9 determining the perceived benefit of the additional
10 accountability procedures outweigh the perceived costs to be
11 incurred from implementing such procedures.

12 Section 15-20. Agreed-upon procedures.

13 (a) The Comptroller shall develop consistent AUPs specific
14 to each redevelopment project under Division 74.4 of the
15 Illinois Municipal Code or redevelopment project under
16 Division 74.6 of the Illinois Municipal Code for the fiscal
17 year under review, with the advice of the Local Government
18 Advisory Board and a statewide CPA organization.

19 (b) For all local governments, the AUPs shall be written
20 by the Comptroller using plain language, insofar as
21 practicable. The Comptroller shall write specific and
22 objective procedures designed to be performed by a CPA firm
23 over a completed fiscal year to provide factual findings
24 regarding:

25 (1) the date each redevelopment project area was

1 designated or terminated;

2 (2) the balance in the special tax allocation fund at
3 the beginning of the fiscal year, all receipts deposited
4 into the special tax allocation fund by source, all
5 disbursements from the special tax allocation fund by
6 category of permissible redevelopment project cost, and
7 the balance in the special tax allocation fund at the end
8 of the fiscal year on the cash basis of accounting;

9 (3) a breakdown of the balance in the special tax
10 allocation fund at the end of the fiscal year identifying
11 any portion of the balance that is required, pledged,
12 earmarked, or otherwise designated for payment of or
13 securing of obligations and anticipated redevelopment
14 project costs or surplus; and

15 (4) the nature of outstanding obligations of the
16 special tax allocation fund, including the projected debt
17 service including required reserves and debt coverage and
18 actual debt service of the special tax allocation fund.

19 The Comptroller may establish such other procedures as
20 deemed necessary to assess the accountability of responsible
21 officials and management at the local government about a
22 redevelopment project under Division 74.4 of the Illinois
23 Municipal Code or redevelopment project under Division 74.6 of
24 the Illinois Municipal Code, after determining the perceived
25 benefit of the additional accountability procedures outweigh
26 the perceived costs to be incurred from implementing such

1 procedures.

2 Article 20. MISCELLANEOUS PROVISIONS

3 Section 20-5. Assurances. Each local government shall
4 establish and maintain a system, or systems, of internal
5 fiscal and administrative controls, which shall provide
6 assurance that:

7 (1) resources are used efficiently, effectively, and
8 in compliance with applicable law;

9 (2) obligations and costs are in compliance with
10 applicable law;

11 (3) funds, property, and other assets and resources
12 are safeguarded against waste, loss, unauthorized use, and
13 misappropriation; and

14 (4) revenues, receipts, expenses, disbursements,
15 expenditures, and transfers of assets, resources, or funds
16 applicable to operations are properly recorded and
17 accounted for to permit the preparation of accounts and
18 reliable financial and statistical reports and to maintain
19 accountability over the local government's resources.

20 Section 20-10. Conflicts of interest.

21 (a) Each local government shall maintain an appropriate
22 segregation of duties to prevent conflicts of interest and
23 ensure proper internal controls that its resources are used

1 appropriately and financial transactions are properly
2 authorized, recorded, and monitored.

3 (b) In instances where segregation of duties is not
4 feasible due to limited personnel or other operational
5 constraints, each local government shall implement
6 compensating controls to mitigate the risks associated with
7 the lack of segregation. Such compensating controls shall be
8 designed to provide a reasonable level of assurance that its
9 resources are used appropriately and financial transactions
10 are properly authorized, recorded, and monitored.

11 Section 20-15. Capitalization threshold.

12 (a) The responsible officials of each local government
13 shall establish a capitalization threshold for the various
14 categories of capital assets and leased assets.

15 (b) The responsible officials of each local government
16 shall implement procedures for tracking, managing, and
17 disposing of capital assets and leased assets that either (i)
18 exceed the capitalization threshold established in subsection
19 (a), or (ii) are tangible and movable assets subject to theft,
20 regardless of original cost, including, but not limited to,
21 tools, vehicles, weapons, and items that store data.

22 (c) Each local government's responsible officials shall
23 establish procedures for tracking, managing, and disposing of
24 its capital assets and leased assets which either (i) exceed
25 the capitalization threshold set in subsection (a) or (ii) are

1 tangible and movable assets that are subject to theft
2 regardless of original cost, including, but not limited to,
3 tools, vehicles, and weapons or items that store data.

4 Section 20-20. Audit committees. The responsible officials
5 of a local government may establish and determine the duties
6 and membership of an audit committee, so long as any duties and
7 responsibilities of the audit committee do not conflict with
8 this Act.

9 Section 20-25. Delinquent reports.

10 (a) If a local government fails to comply with the
11 requirements of this Act and is more than 270 days late in
12 meeting its reporting obligations, after considering any
13 extensions granted by the Comptroller, the Comptroller shall
14 review the local government's actions. The review shall assess
15 whether the local government is taking appropriate corrective
16 action to bring itself into compliance with the provisions of
17 this Act.

18 (b) If the Comptroller's review determines the local
19 government is implementing appropriate corrective action in a
20 timely manner, the Comptroller shall communicate the delay in
21 writing to the local government's responsible officials and
22 the Comptroller shall post the written letter in the location
23 where the local government's missing filing would otherwise
24 have been posted within the Local Government Registry.

1 Thereafter, the Comptroller shall review the local
2 government's actions taken at least every 28 days until either
3 (i) the local government comes into compliance with the Act or
4 (ii) the Comptroller determines the local government is not
5 implementing appropriate corrective action in a timely manner.

6 (c) If the Comptroller determines that the local
7 government is not implementing appropriate corrective action
8 in a timely manner, the Comptroller shall communicate the
9 delay in writing to the local government's responsible
10 officials and the Comptroller shall post the written letter in
11 the location where the local government's missing filing would
12 otherwise have been posted within the Local Government
13 Registry.

14 (d) If the Comptroller determines that the local
15 government is not implementing appropriate corrective action
16 in a timely manner, the Comptroller shall request the Attorney
17 General to seek an appropriate judicial remedy to compel the
18 responsible officials and management of the local government
19 to perform their duties under this Act in a timely manner.

20 Section 20-30. Rules. The Comptroller shall adopt
21 administrative rules pursuant to the Illinois Administrative
22 Procedure Act to implement and enforce the provisions of this
23 Act.

24 Section 20-35. Other duties of responsible officials. This

1 Act does not relieve any member of the responsible officials
2 or management of a local government of any other duties
3 required by law of that person with respect to the auditing of
4 public accounts or the disbursement of public funds.

5 Section 20-40. Reports to other State agencies.
6 Notwithstanding any other provision to the contrary, any local
7 government that files reports with the Comptroller in
8 compliance with this Act shall not be required to file the same
9 report with any State agencies as defined in the Illinois
10 State Auditing Act. All state agencies may obtain copies of
11 any report filed with the Comptroller in compliance with this
12 Act.

13 Section 20-45. Affect on taxes. Failure of the responsible
14 officials of any local government to comply with the
15 provisions of this Act does not affect the legality of taxes
16 levied for any of the funds of the local government.

17 Section 20-50. Home rule. A home rule municipality may not
18 regulate financial reporting housing in a manner inconsistent
19 with this Act. This Act is a limitation under subsection (i) of
20 Section 6 of Article VII of the Illinois Constitution on the
21 concurrent exercise by home rule units of powers and functions
22 exercised by the State.

1 Article 900.

2 Section 900-5. The Intergovernmental Cooperation Act is
3 amended by adding Section 10 as follows:

4 (5 ILCS 220/10 new)

5 Sec. 10. Government Reporting Enhancement and Transparency
6 Act.

7 (a) Any separate legal entity, whether currently existing
8 or created in the future, that is established by a public
9 agency subject to the Government Reporting Enhancement and
10 Transparency Act shall also be subject to the Government
11 Reporting Enhancement and Transparency Act for fiscal years
12 beginning after December 31, 2027.

13 (b) For fiscal years ending before January 1, 2028,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the wastewater
16 treatment authority established by the City of West Chicago
17 and Village of Winfield shall be subject to the Governmental
18 Account Audit Act.

19 (c) For fiscal years beginning after December 31, 2027,
20 the operations and fiscal activities of the wastewater
21 treatment authority established by the City of West Chicago
22 and Village of Winfield shall be subject to the Government
23 Reporting Enhancement and Transparency Act.

1 Section 900-10. The State Comptroller Act is amended by
2 changing Section 23.7 as follows:

3 (15 ILCS 405/23.7)

4 Sec. 23.7. Comptroller; local government and school
5 district registry.

6 (a) Through December 31, 2027, the ~~The~~ Comptroller shall
7 establish and maintain a registry of all units of local
8 government and school districts within the State. Within 60
9 days following the creation or dissolution of a unit of local
10 government or school district, each county clerk shall provide
11 to the Comptroller information for the registry in a manner
12 prescribed by the Comptroller. Information in the registry may
13 include, but shall not be limited to, the name, address, and
14 type of government unit, the names of current elected or
15 appointed office holders, and such other information as the
16 Comptroller may determine. Each county clerk shall notify the
17 Comptroller upon learning of the creation or dissolution of
18 any unit of local government or school district.

19 (b) On and after January 1, 2028, the Comptroller shall
20 maintain a registry of local governments in accordance with
21 the Government Reporting Enhancement and Transparency Act.

22 (Source: P.A. 101-34, eff. 6-28-19.)

23 Section 900-15. The Property Tax Code is amended by adding
24 Section 2-23 as follows:

1 (35 ILCS 200/2-23 new)

2 Sec. 2-23. Government Reporting Enhancement and
3 Transparency Act.

4 (a) For fiscal years ending before January 1, 2028,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each multi-township
7 assessment district shall be subject to the Governmental
8 Account Audit Act.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each multi-township
12 assessment district shall be subject to the Government
13 Reporting Enhancement and Transparency Act.

14 (35 ILCS 200/30-30 rep.)

15 (35 ILCS 200/30-31 rep.)

16 Section 900-17. The Property Tax Code is amended by
17 repealing Sections 30-30 and 30-31.

18 Section 900-20. The Public Building Commission Act is
19 amended by changing Section 10 as follows:

20 (50 ILCS 20/10) (from Ch. 85, par. 1040)

21 Sec. 10. Government Reporting Enhancement and Transparency
22 Act.

1 (a) A Public Building Commission shall provide for the
2 proper safekeeping of its records, subject to the provisions
3 of the ~~"The Local Records Act", enacted by the Seventy-second~~
4 ~~General Assembly,~~ and shall keep a minute book for the
5 recording of the corporate action of the Board of
6 Commissioners. A complete record of the meetings and
7 proceedings of the Board of Commissioners shall be kept in
8 such minute book and such minutes shall be signed by the
9 Secretary of the Public Building Commission. The Commission
10 shall keep a true and accurate account of its receipts and
11 disbursements and an annual audit shall be made of its books,
12 records and accounts for fiscal years ending before January 1,
13 2028. The audit shall be presented annually for review to each
14 governing body under whose resolution the Commission is
15 organized. If an audit is not presented on an annual basis, any
16 or all governing bodies under whose resolutions the Commission
17 is organized may order their own audit of the Commission's
18 books, records, and accounts. The Commission shall cooperate
19 by providing all requested documentation. When an audit is
20 conducted at the direction of a governing body, no more than
21 one audit shall be conducted for all governing bodies under
22 whose resolutions the Commission is organized and the audit
23 shall be paid for from Commission funds. All officers and
24 employees authorized to receive or retain the custody of money
25 or to sign vouchers, checks, warrants, or evidences of
26 indebtedness on behalf of the Commission, shall furnish surety

1 bond for the faithful performance of their duties and the
2 faithful accounting of all monies that may come into their
3 hands, in an amount to be fixed and in a form to be approved by
4 the Board of Commissioners.

5 (b) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of a Commission shall be
8 subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: P.A. 90-702, eff. 8-7-98.)

11 Section 900-25. The Local Government Financial Statement
12 Act is amended by changing Section 1 as follows:

13 (50 ILCS 305/1) (from Ch. 85, par. 601)

14 Sec. 1. Through December 31, 2027, the ~~The~~ corporate
15 authorities of all counties and municipal corporations and all
16 public officers who in the discharge of their official duties
17 receive all or any part of their funds from the County
18 Collector or the County Treasurer and all fee officers other
19 than city or village treasurers or municipal officers who are
20 required to file an annual report, which report is required to
21 be published, shall furnish as herein provided, within 60 days
22 after January 1st and July 1st of each year a sworn, detailed
23 and itemized statement of all receipts and expenditures of any
24 character for the preceding 6 months and showing the names,

1 addresses, positions and salaries of every employee of the
2 county office or municipal corporation.

3 A copy of such statement shall be furnished for reference,
4 on request, to all daily newspapers published in each city, in
5 such county, and to the city library of each city. Copies shall
6 also be furnished to the clerk of the circuit court or to the
7 clerk of such municipal corporation, respectively, such copies
8 to be kept available for inspection by persons applying
9 therefor. The governing body of any such county or municipal
10 corporation may direct the publication of such reports,
11 respectively, in one or more daily newspapers respectively
12 published therein, and the city council of cities of 300,000
13 or more population shall so direct the publication thereof.

14 Nothing in this Act shall apply to the corporate
15 authorities or any officer of a county which has a population
16 of more than 3,000,000.

17 (Source: P.A. 86-412.)

18 Section 900-30. The Governmental Account Audit Act is
19 amended by changing Section 4.5 and by adding Section 10.5 as
20 follows:

21 (50 ILCS 310/4.5)

22 Sec. 4.5. Comptroller's Audit Expense Revolving Fund.
23 There is created the Comptroller's Audit Expense Revolving
24 Fund as a special fund to be held by the State Treasurer, ex

1 officio, as custodian, but separate and apart from the funds
2 in the State treasury. The following moneys shall be deposited
3 into that Fund:

4 (1) All moneys received by the Comptroller for
5 reimbursement of the Comptroller's cost of performing
6 audits and preparing or completing reports under Section 4
7 of this Act, Section 6-31004 of the Counties Code, or
8 Section 8-8-4 of the Illinois Municipal Code.

9 (2) All moneys appropriated to that Fund by the
10 General Assembly.

11 Expenditures from the Fund shall be made on vouchers
12 signed by the Comptroller, for the sole purpose of paying the
13 Comptroller's cost of performing audits and preparing or
14 completing reports under Section 4 of this Act, Section
15 6-31004 of the Counties Code, or Section 8-8-4 of the Illinois
16 Municipal Code.

17 The State Treasurer shall invest moneys in the Fund in the
18 same manner and subject to the same restrictions as moneys in
19 the State treasury.

20 Notwithstanding any other provision of law to the
21 contrary, on June 30, 2030, or as soon thereafter as
22 practical, the State Comptroller shall direct and the State
23 Treasurer shall transfer the remaining balance from the
24 Comptroller's Audit Expense Revolving Fund into the
25 Comptroller's Administrative Fund. Upon completion of the
26 transfer, the Comptroller's Audit Expense Revolving Fund is

1 dissolved, and any future deposits due to that Fund and any
2 outstanding obligations or liabilities of that Fund shall pass
3 to the Comptroller's Administrative Fund.

4 (Source: P.A. 88-280.)

5 (50 ILCS 310/10.5 new)

6 Sec. 10.5. Operability. Notwithstanding any other
7 provision of this Act to the contrary, the provisions of this
8 Act shall only apply to reports for fiscal years ending before
9 January 1, 2028.

10 Section 900-35. The Counties Code is amended by changing
11 Sections 6-31003, 6-31004, 6-31005, 6-31006, 6-31008, 6-31009,
12 6-31010, 6-31011, 6-31012, and 6-31013 and by adding Section
13 6-31007 as follows:

14 (55 ILCS 5/6-31003) (from Ch. 34, par. 6-31003)

15 Sec. 6-31003. Annual audits and reports. For fiscal years
16 ending before January 1, 2028, ~~The~~ county board of each county
17 shall cause an audit of all of the funds and accounts of the
18 county to be performed annually by an auditor or auditors
19 chosen by the county board or by an auditor or auditors
20 retained by the Comptroller, as hereinafter provided. In
21 addition, each county shall file with the Comptroller a
22 financial report containing information required by the
23 Comptroller. Such financial report shall be on a form so

1 designed by the Comptroller as not to require professional
2 accounting services for its preparation. All audits and
3 reports to be filed with the Comptroller under this Section
4 must be submitted electronically and the Comptroller must post
5 the audits and reports on the Internet no later than 45 days
6 after they are received. If the county provides the
7 Comptroller's Office with sufficient evidence that the audit
8 or report cannot be filed electronically, the Comptroller may
9 waive this requirement. The Comptroller must also post a list
10 of counties that are not in compliance with the reporting
11 requirements set forth in this Section.

12 Any financial report under this Section shall include the
13 name of the purchasing agent who oversees all competitively
14 bid contracts. If there is no purchasing agent, the name of the
15 person responsible for oversight of all competitively bid
16 contracts shall be listed.

17 The audit shall commence as soon as possible after the
18 close of each fiscal year and shall be completed within 180
19 days after the close of such fiscal year, unless an extension
20 of time is granted by the Comptroller in writing. Such
21 extension of time shall not exceed 60 days. When the auditor or
22 auditors have completed the audit a full report thereof shall
23 be made and not less than 2 copies of each audit report shall
24 be submitted to the county board. Each audit report shall be
25 signed by the auditor performing the audit and shall include
26 only financial information, findings and conclusions that are

1 adequately supported by evidence in the auditor's working
2 papers to demonstrate or prove, when called upon, the basis
3 for the matters reported and their correctness and
4 reasonableness. In connection with this, each county board
5 shall retain the right of inspection of the auditor's working
6 papers and shall make them available to the Comptroller, or
7 his designee, upon request.

8 Within 60 days of receipt of an audit report, each county
9 board shall file one copy of each audit report and each
10 financial report with the Comptroller and any comment or
11 explanation that the county board may desire to make
12 concerning such audit report may be attached thereto. An audit
13 report which fails to meet the requirements of this Division
14 shall be rejected by the Comptroller and returned to the
15 county board for corrective action. One copy of each such
16 report shall be filed with the county clerk of the county so
17 audited.

18 This Section is a limitation under subsection (i) of
19 Section 6 of Article VII of the Illinois Constitution on the
20 concurrent exercise by home rule counties of powers and
21 functions exercised by the State.

22 (Source: P.A. 101-419, eff. 1-1-20.)

23 (55 ILCS 5/6-31004) (from Ch. 34, par. 6-31004)

24 Sec. 6-31004. Overdue reports.

25 (a) In the event the required reports for a county are not

1 filed with the Comptroller in accordance with Section 6-31003
2 within 180 days after the close of the fiscal year of the
3 county, the Comptroller shall notify the county board in
4 writing that the reports are due, and may also grant an
5 extension of time of up to 60 days for the filing of the
6 reports. In the event the required reports are not filed
7 within the time specified in such written notice, the
8 Comptroller shall cause the audit to be performed and the
9 audit report prepared by an auditor or auditors.

10 (b) The Comptroller may decline to order an audit and the
11 preparation of an audit report if an initial examination of
12 the books and records of the governmental unit indicates that
13 the books and records of the governmental unit are inadequate
14 or unavailable due to the passage of time or the occurrence of
15 a natural disaster.

16 (c) The State Comptroller may grant extensions for
17 delinquent audits or reports. The Comptroller may charge a
18 county a fee for a delinquent audit or report of \$5 per day for
19 the first 15 days past due, \$10 per day for 16 through 30 days
20 past due, \$15 per day for 31 through 45 days past due, and \$20
21 per day for the 46th day and every day thereafter. These
22 amounts may be reduced at the Comptroller's discretion. All
23 fees collected under this subsection (c) shall be deposited
24 into the Comptroller's Administrative Fund.

25 (d) This Section only applies to audits for fiscal years
26 ending before January 1, 2028.

1 (Source: P.A. 101-419, eff. 1-1-20.)

2 (55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005)

3 Sec. 6-31005. Funds managed by county officials. For
4 officials that leave office prior to January 1, 2027, in ~~in~~
5 addition to any other audit required by this Division, the
6 County Board shall cause an audit to be made of all funds and
7 accounts under the management or control of a county official
8 as soon as possible after such official leaves office for any
9 reason. The audit shall be filed with the county board not
10 later than 180 days after the official leaves office. The
11 audit shall be performed and the audit report shall be
12 prepared and filed with the Chairman of the County Board by an
13 auditor.

14 As used in this Section, "county official" means any
15 elected county officer or any officer appointed by the county
16 board who is charged with the management or control of any
17 county funds; and "audit" means a post facto examination of
18 books, documents, records, and other evidence relating to the
19 obligation, receipt, expenditure or use of public funds of the
20 county, including governmental operations relating to such
21 obligations, receipt, expenditure or use.

22 (Source: P.A. 101-419, eff. 1-1-20.)

23 (55 ILCS 5/6-31006) (from Ch. 34, par. 6-31006)

24 Sec. 6-31006. Audit report.

1 (a) Prior to fiscal year 2019, the audit report shall
2 contain statements that are in conformity with generally
3 accepted public accounting principles or other comprehensive
4 basis of accounting and shall set forth the financial position
5 and the results of financial operations for each fund,
6 account, and office of the county government. The audit report
7 shall also include the professional opinion of the auditor or
8 auditors with respect to the financial status and operations
9 or, if an opinion cannot be expressed, a declaration that such
10 auditor is unable to express such opinion and an explanation
11 of the reasons he or she cannot do so. Each audit report shall
12 include the certification of the auditor or auditors making
13 the audit that the audit has been performed in compliance with
14 generally accepted auditing standards. Each audit report filed
15 with the Comptroller shall be accompanied by a copy of each
16 official statement or other offering of materials prepared in
17 connection with the issuance of indebtedness of the county
18 since the filing of the last audit report.

19 (b) For fiscal year 2019 and each fiscal year thereafter
20 through the fiscal year ending immediately preceding January
21 1, 2028, the audit report shall contain statements that set
22 forth the financial position and the results of financial
23 operations for financial statements for governmental
24 activities, business-type activities, discretely presented
25 component units, and each major fund and aggregated nonmajor
26 funds for each fund, account, and office of the county

1 government. The audit report shall include the professional
2 opinion or opinions of an auditor or auditors with respect to
3 the financial status and statements or, if an opinion cannot
4 be expressed, a declaration that the auditor is unable to
5 express an opinion and an explanation of the reasons he or she
6 cannot do so. Each auditor's report shall include the
7 representation of the auditor or auditors conducting the audit
8 that the audit has been performed in accordance with generally
9 accepted auditing standards. Each audit report filed with the
10 Comptroller shall be accompanied by a copy of each official
11 statement or other offering of materials prepared in
12 connection with the issuance of indebtedness of the county
13 since the filing of the last audit report.

14 (c) For fiscal year 2019 and each fiscal year thereafter
15 through the fiscal year ending immediately preceding January
16 1, 2028, audit reports shall contain financial statements
17 prepared in accordance with generally accepted accounting
18 principles and audited in conformity with generally accepted
19 auditing standards if the last audit report filed preceding
20 fiscal year 2019 expressed an unmodified or modified opinion
21 by the auditor that the financial statements were presented in
22 accordance with generally accepted accounting principles.

23 (d) For fiscal year 2019 and each fiscal year thereafter
24 through the fiscal year ending immediately preceding January
25 1, 2028, audit reports containing financial statements
26 prepared in accordance with an other comprehensive basis of

1 accounting may follow the best practices and guidelines
2 outlined by the American Institute of Certified Public
3 Accountants and shall be audited in accordance with generally
4 accepted auditing standards. If the county board of a county
5 submits an audit report containing financial statements
6 prepared in accordance with generally accepted accounting
7 principles, thereafter all future audit reports shall also
8 contain financial statements prepared in accordance with
9 generally accepted accounting principles.

10 (e) For fiscal years ending before January 1, 2028, audits
11 ~~Audits~~ may be made on financial statements prepared using
12 either an accrual or cash basis of accounting, depending upon
13 the system followed by the county, and audit reports shall
14 comply with this Section.

15 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

16 (55 ILCS 5/6-31007 new)

17 Sec. 6-31007. transitional agreed-upon engagements.

18 (a) No later than 10 days after certification of the
19 election results after October 31, 2026, the county board
20 chairperson, county board president, or county executive shall
21 notify newly elected countywide officials of the option for an
22 independent CPA or CPA firm, as those terms are defined in
23 Section 0.03 of the Illinois Public Accounting Act, to conduct
24 transitional agreed-upon procedures at the county's expense.
25 The county board shall pay all costs associated with these

1 agreed-upon procedures. The agreed-upon procedures shall
2 assist users in understanding if funds received or funds
3 expended during the current fiscal year by the official for
4 whom the newly elected official is taking over were consistent
5 with the county board's financial allocations to that official
6 and applicable laws, rules, and regulations.

7 (b) A home rule county shall not regulate transitional
8 agreed-upon engagements in a manner inconsistent with this
9 Section. This Section is a limitation under subsection (i) of
10 Section 6 of Article VII of the Illinois Constitution on the
11 concurrent exercise by home rule units of powers and functions
12 exercised by the State

13 (55 ILCS 5/6-31008) (from Ch. 34, par. 6-31008)

14 Sec. 6-31008. Expenses of audit. The expenses of
15 conducting the audit and making the required audit report or
16 financial statement for each county, whether ordered by the
17 county board or the Comptroller, shall be paid by the county
18 and the county board shall make provisions for such payment.
19 If the audit is made by an auditor or auditors retained by the
20 Comptroller, the county, through the county board, shall pay
21 to the Comptroller reasonable compensation and expenses to
22 reimburse him for the cost of making such audit. Moneys paid to
23 the Comptroller pursuant to the preceding sentence shall be
24 deposited into the Comptroller's Audit Expense Revolving Fund.

25 Such expenses shall be paid from the general corporate

1 fund of the county.

2 Contracts for the performance of audits required by this
3 Division may be entered into without competitive bidding.

4 This Section only applies to fiscal years ending before
5 January 1, 2028.

6 (Source: P.A. 101-419, eff. 1-1-20.)

7 (55 ILCS 5/6-31009) (from Ch. 34, par. 6-31009)

8 Sec. 6-31009. Public records. For fiscal years ending
9 before January 1, 2028, all ~~All~~ audit reports and financial
10 statements are public records and shall be open to public
11 inspection. The clerk of the county board shall furnish a copy
12 of the audit report or financial statement to any person
13 making a request and paying the fee therefor. The fee shall be
14 set by the county board and shall not exceed \$15.

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

16 (55 ILCS 5/6-31010) (from Ch. 34, par. 6-31010)

17 Sec. 6-31010. Construction. The provisions of this
18 Division and the Government Reporting Enhancement and
19 Transparency Act shall not be construed to relieve any officer
20 of any duty otherwise required of him by law with relation to
21 the auditing, management, collection or disbursement of public
22 funds. Failure of the county board to comply with any of the
23 provisions of this Division shall not affect the legality of
24 any taxes levied by the county board.

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

2 (55 ILCS 5/6-31011) (from Ch. 34, par. 6-31011)

3 Sec. 6-31011. Audit committee. The corporate authorities
4 of a county may establish an audit committee, and may appoint
5 members of the corporate authority or other appropriate
6 officers to the committee, to review audit reports prepared
7 under this Division, the Government Reporting Enhancement and
8 Transparency Act, and any other financial reports and
9 documents, including management letters prepared by or on
10 behalf of the county.

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

12 (55 ILCS 5/6-31012)

13 Sec. 6-31012. Audit report disclosure. Each fiscal year
14 through the fiscal year ending immediately preceding January
15 1, 2028, within 60 days of the close of an audit under this
16 Division, the auditor conducting the audit of all of the funds
17 and accounts of a county shall do each of the following:

18 (1) Provide a copy of any management letter and a copy
19 of any audited financial statements to each member of the
20 county board. If the county maintains an Internet website,
21 the county board shall post this information to its
22 website.

23 (2) Present the information from the audit to the
24 county board either in person or by a live phone or web

1 connection during a public meeting.

2 (Source: P.A. 98-738, eff. 1-1-15.)

3 (55 ILCS 5/6-31013)

4 Sec. 6-31013. Transitional audits.

5 (a) No later than 10 days after certification of the
6 election results through October 31, 2026, the county board
7 chairperson, county board president, or county executive shall
8 notify newly elected countywide officials of the option for an
9 auditor to conduct a transitional audit at the county's
10 expense. An elected county auditor shall conduct the audit
11 upon a request of the newly elected countywide official. In a
12 county that does not have an elected county auditor, the newly
13 elected countywide official may hire a qualified auditing
14 firm. The county board shall pay all costs associated with an
15 audit. The transitional audit shall examine funds expended by
16 the official for whom the newly elected official is taking
17 over and report if the expended funds were consistent with the
18 county board's financial allocations to that official.

19 (b) A county board shall give the option for a
20 transitional financial audit to all county officials elected
21 in or after November 2016 through September 30, 2026.

22 (c) A home rule county shall not regulate transitional
23 audits in a manner inconsistent with this Section. This
24 Section is a limitation under subsection (i) of Section 6 of
25 Article VII of the Illinois Constitution on the concurrent

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

3 (Source: P.A. 101-544, eff. 8-23-19.)

4 Section 900-40. The Township Code is amended by changing
5 Sections 80-20, 80-65, and 205-90 as follows:

6 (60 ILCS 1/80-20)

7 Sec. 80-20. Independent audit of accounts.

8 (a) All accounts audited under this Article (and those
9 rejected, if any) shall be delivered with the certificate of
10 the trustees (or a majority of them) to the township clerk, who
11 shall keep them on file for the inspection of any of the
12 inhabitants of the township. They shall also be produced by
13 the township clerk at the next annual meeting and shall be read
14 at the meeting by the clerk.

15 (b) For fiscal years ending before January 1, 2028, in ~~in~~
16 townships that receive revenue of \$850,000 or more during any
17 fiscal year, exclusive of road funds, the township board shall
18 have the accounts and all records of the township thoroughly
19 audited by a certified public accountant within 6 months after
20 the close of each fiscal year. The board shall have a copy of
21 the accountant's report and recommendations filed with the
22 township clerk and another copy filed with the county clerk
23 for public inspection.

24 (c) For fiscal years ending before January 1, 2028, in ~~in~~

1 townships that receive revenue of less than \$850,000 during
2 any fiscal year, exclusive of road funds, the township board
3 shall have the accounts and all records of the township
4 audited and inspected by an independent auditing committee
5 composed of 3 township electors chosen by the board. The audit
6 shall be completed within 6 months after the close of each
7 fiscal year. A copy of the auditing committee's report and
8 recommendations shall be filed with the township clerk and
9 another copy shall be filed with the county clerk for public
10 inspection. The auditing committee shall not contain any
11 member of the township board or any person related to a
12 trustee. Members of the auditing committee shall be proficient
13 in accounting principles and practices and shall be
14 compensated at a rate determined by the township board but not
15 to exceed \$50 per day. In addition to the other audit
16 requirements imposed by law, in townships subject to this
17 subsection, the township board shall have the accounts and all
18 records of the township thoroughly audited by a certified
19 public accountant within 6 months after (i) the end of each
20 term of office of the township supervisor and (ii) a vacancy
21 occurs in the office of township supervisor. A copy of the
22 accountant's report and recommendations shall be filed with
23 the township clerk and another copy shall be filed with the
24 county clerk for public inspection.

25 (d) For fiscal years beginning after December 31, 2027,
26 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of each township and road
2 district comprised of a single township shall be combined and
3 shall be subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 92-582, eff. 7-1-02.)

6 (60 ILCS 1/80-65)

7 Sec. 80-65. Annual audit. The township board shall comply
8 with the Governmental Account Audit Act for fiscal years
9 ending before January 1, 2028.

10 (Source: P.A. 88-62.)

11 (60 ILCS 1/205-90)

12 Sec. 205-90. System of accounts; audits.

13 (a) The township board of each township availing itself of
14 the provisions of this Article shall maintain a proper system
15 of accounts showing the receipts from the operation of the
16 system and the application of those receipts and shall at
17 least once each year cause the accounts to be properly audited
18 by independent public accountants for fiscal years ending
19 before January 1, 2028. Copies of the audits shall be filed in
20 the office of the township clerk and shall be made available
21 for inspection at all proper times by any water user, township
22 board member, or other interested person.

23 (b) For fiscal years beginning after December 31, 2027,
24 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of each waterworks
2 system, sewerage system, combined waterworks and sewerage
3 system, or system shall be combined with the township and
4 shall be subject to the Government Reporting Enhancement and
5 Transparency Act.

6 (Source: P.A. 82-783; 88-62.)

7 Section 900-45. The Illinois Municipal Code is amended by
8 changing Sections 3.1-35-115, 4-5-16, 8-8-3, 8-8-3.5, 8-8-4,
9 8-8-5, 8-8-7, 8-8-8, 8-8-10, 8-8-10.5, 8-12-15, 11-10-2,
10 11-65-9, 11-74.4-5, 11-74.4-8a, 11-74.6-22, 11-94-5,
11 11-117-13, 11-119.1-4, 11-119.2-4, 11-122-5, 11-123-14,
12 11-130-11, 11-139-10, and 11-141-8 as follows:

13 (65 ILCS 5/3.1-35-115) (from Ch. 24, par. 3.1-35-115)

14 Sec. 3.1-35-115. Comptroller; duties.

15 (a) The comptroller, if one is elected or appointed in a
16 municipality (and if not, then the municipal clerk), shall
17 exercise a general supervision over all the officers of the
18 municipality charged in any manner with the receipt,
19 collection, or disbursement of the municipal revenue, or with
20 the collection and return of the municipal revenue, or with
21 the collection and return of the municipal revenue into the
22 treasury.

23 (b) The comptroller shall have custody and control of all
24 municipal documents, books, and papers designated by the

1 corporate authorities.

2 (c) On or before May 15 of each year, and before the annual
3 appropriation ordinance is prepared by the corporate
4 authorities, the comptroller shall submit to the corporate
5 authorities a report of the comptroller's estimate, as nearly
6 as may be, of the money necessary to defray the expenses of the
7 municipality during the current fiscal year. For the purpose
8 of making this report, the comptroller is authorized to
9 require all officers to submit statements of the condition and
10 expenses of their respective offices or departments, with any
11 proposed municipal improvements and the probable expense of
12 those improvements, all unperformed contracts, and the amount
13 of all unexpended appropriations of the preceding year.

14 (d) In this report, the comptroller shall (i) classify the
15 different objects and purposes of expenditure, giving, as
16 nearly as may be, the amount required for each, (ii) show the
17 aggregate income of the preceding fiscal year, from all
18 sources, (iii) show the amount of liabilities upon which
19 interest is to be paid, (iv) show the bonds and debts payable
20 during the year, when due and payable, and (v) give all other
21 information to the corporate authorities the comptroller deems
22 necessary, so that the corporate authorities may fully
23 understand the demands upon the municipality for the current
24 fiscal year.

25 (e) In municipalities of 500,000 or more inhabitants, the
26 preparation of the report required by this Section and its

1 form and substance, including the classification of the
2 different objects and purposes of expenditures, shall be
3 performed by the budget director of the municipality. For
4 fiscal years ending before January 1, 2028, in ~~In~~ those
5 municipalities the comptroller shall prepare an annual
6 post-audit of all funds for the preceding year which shall be
7 known as the "comptroller's report", a copy of which shall be
8 sent by the municipal comptroller to the State Comptroller.

9 (Source: P.A. 87-1119.)

10 (65 ILCS 5/4-5-16) (from Ch. 24, par. 4-5-16)

11 Sec. 4-5-16. Statement of receipts and expenses;
12 examination of books and accounts; expenditure greater than
13 appropriation.

14 (a) For fiscal years ending before January 1, 2028, in ~~In~~
15 municipalities with 25,000 or more inhabitants, the council
16 each month shall print in pamphlet form, a detailed itemized
17 statement of all receipts and expenses of the municipality and
18 a summary of its proceedings during the preceding month. For
19 fiscal years ending before January 1, 2028, in ~~In~~
20 municipalities with fewer than 25,000 inhabitants, the council
21 shall print a similar statement annually instead of monthly.
22 The council shall furnish printed copies of each statement to
23 (i) the State Library, (ii) the city library, (iii) all the
24 daily and weekly newspapers with a general circulation in the
25 municipality, and (iv) persons who apply for a copy at the

1 office of the municipal clerk.

2 (b) For fiscal years ending before January 1, 2028, at ~~At~~
3 the end of each fiscal year, the council shall have licensed
4 Certified Public Accountants permitted to perform audits under
5 the Illinois Public Accounting Act make a full and complete
6 examination of all books and accounts of the municipality and
7 shall distribute the result of that examination in the manner
8 provided in this Section.

9 (c) It is unlawful for the council or any commissioner to
10 expend, directly or indirectly, a greater amount for any
11 municipal purpose than the amount appropriated for that
12 purpose in the annual appropriation ordinance passed for that
13 fiscal year. A violation of this provision by any member of the
14 council shall constitute a petty offense.

15 (Source: P.A. 93-486, eff. 1-1-04; 94-465, eff. 8-4-05.)

16 (65 ILCS 5/8-8-3) (from Ch. 24, par. 8-8-3)

17 Sec. 8-8-3. Audit requirements.

18 (a) The corporate authorities of each municipality coming
19 under the provisions of this Division 8 shall cause an audit of
20 the funds and accounts of the municipality to be made by an
21 auditor or auditors employed by such municipality or by an
22 auditor or auditors retained by the Comptroller, as
23 hereinafter provided.

24 (b) Until Fiscal Year 2027, the accounts and funds of each
25 municipality having a population of 800 or more or having a

1 bonded debt or owning or operating any type of public utility
2 shall be audited annually. The audit herein required shall
3 include all of the accounts and funds of the municipality.
4 Such audit shall be begun as soon as possible after the close
5 of the fiscal year, and shall be completed and the report
6 submitted within 180 days after the close of such fiscal year,
7 unless an extension of time shall be granted by the
8 Comptroller in writing. The auditor or auditors performing
9 ~~perform~~ the audit shall submit not less than 2 copies of the
10 audit report to the corporate authorities of the municipality
11 being audited. Municipalities not operating utilities may
12 cause audits of the accounts of municipalities to be made more
13 often than herein provided, by an auditor or auditors. The
14 audit report of such audit when filed with the Comptroller
15 together with an audit report covering the remainder of the
16 period for which an audit is required to be filed hereunder
17 shall satisfy the requirements of this Section ~~section~~. This
18 subsection (b) becomes inoperative ~~inoperable~~ in Fiscal Year
19 2027.

20 (c) Until Fiscal Year 2027, municipalities of less than
21 800 population which do not own or operate public utilities
22 and do not have bonded debt, shall file annually with the
23 Comptroller a financial report containing information required
24 by the Comptroller. Such annual financial report shall be on
25 forms devised by the Comptroller in such manner as to not
26 require professional accounting services for its preparation.

1 This subsection (c) becomes inoperative ~~inoperable~~ in Fiscal
2 Year 2027.

3 (d) Until Fiscal Year 2027, in addition to any audit
4 report required, all municipalities, except municipalities of
5 less than 800 population which do not own or operate public
6 utilities and do not have bonded debt, shall file annually
7 with the Comptroller a supplemental report on forms devised
8 and approved by the Comptroller. This subsection (d) becomes
9 inoperative ~~inoperable~~ in Fiscal Year 2027.

10 (e) Until Fiscal Year 2027, notwithstanding any provision
11 of law to the contrary, if a municipality (i) has a population
12 of less than 200, (ii) has bonded debt in the amount of \$50,000
13 or less, and (iii) owns or operates a public utility, then the
14 municipality shall cause an audit of the funds and accounts of
15 the municipality to be performed by an auditor employed by the
16 municipality or retained by the Comptroller for fiscal year
17 2011 and every fourth fiscal year thereafter or until the
18 municipality has a population of 200 or more, has bonded debt
19 in excess of \$50,000, or no longer owns or operates a public
20 utility. Nothing in this subsection shall be construed as
21 limiting the municipality's duty to file an annual financial
22 report with the Comptroller or to comply with the filing
23 requirements concerning the county clerk. This subsection (e)
24 becomes inoperative ~~inoperable~~ in Fiscal Year 2027.

25 (f) All audits and reports to be filed with the
26 Comptroller under this Section must be submitted

1 electronically and the Comptroller must post the audits and
2 reports on the Internet no later than 45 days after they are
3 received. If the municipality provides the Comptroller's
4 Office with sufficient evidence that the audit or report
5 cannot be filed electronically, the Comptroller may waive this
6 requirement. The Comptroller must also post a list of
7 municipalities that are not in compliance with the reporting
8 requirements set forth in this Section.

9 (g) Subsection (f) of this Section is a limitation under
10 subsection (i) of Section 6 of Article VII of the Illinois
11 Constitution on the concurrent exercise by home rule
12 municipalities of powers and functions exercised by the State.

13 (h) Any financial report under this Section shall include
14 the name of the purchasing agent who oversees all
15 competitively bid contracts. If there is no purchasing agent,
16 the name of the person responsible for oversight of all
17 competitively bid contracts shall be listed.

18 (i) Beginning in Fiscal Year 2027, if a municipality has a
19 population of less than 1,000, does not own or operate public
20 utilities, and does not have bonded debt, then the
21 municipality shall file annually with the Comptroller an
22 annual financial report.

23 (j) Beginning in Fiscal Year 2027, a municipality with a
24 population of less than 1,000 shall annually file an annual
25 financial report with the Comptroller if the municipality owns
26 or operates public utilities or has bonded debt. Additionally,

1 the municipality shall file an audit report once every 4 years
2 unless the latest audit report filed with the Comptroller
3 contains an adverse opinion or disclaimer of opinion. If the
4 audit report contains an adverse opinion or disclaimer of
5 opinion, then the municipality shall file an audit report
6 annually until the audit report shows no adverse opinion or
7 disclaimer of opinion.

8 (k) Beginning in Fiscal Year 2027, if a municipality has a
9 population of 1,000 or more, then the municipality shall file
10 annually with the Comptroller an audit report and annual
11 financial report.

12 (l) Beginning in Fiscal Year 2027, municipalities shall
13 submit completed audit reports and annual financial reports
14 within 180 days after the close of such fiscal year, unless an
15 extension is granted by the Comptroller in writing. The
16 auditor performing the audit shall submit not less than 2
17 copies of the audit report to the corporate authorities of the
18 municipality being audited. The audit report of such audit
19 when filed with the Comptroller together with an audit report
20 covering the remainder of the period for which an audit is
21 required to be filed under this Section shall satisfy the
22 requirements of this Section.

23 This Section only applies to fiscal years ending before
24 January 1, 2028.

25 (Source: P.A. 104-167, eff. 1-1-26; revised 12-12-25.)

1 (65 ILCS 5/8-8-3.5)

2 Sec. 8-8-3.5. Tax Increment Financing Report. The reports
3 filed under subsection (d) of Section 11-74.4-5 of the Tax
4 Increment Allocation Redevelopment Act and the reports filed
5 under subsection (d) of Section 11-74.6-22 of the Industrial
6 Jobs Recovery Law in the Illinois Municipal Code must be
7 separate from any other annual report filed with the
8 Comptroller. The Comptroller must, in cooperation with
9 reporting municipalities, create a format for the reporting of
10 information described in paragraphs (1.5), (5), and (8) and in
11 subparagraph (G) of paragraph (7) of subsection (d) of Section
12 11-74.4-5 of the Tax Increment Allocation Redevelopment Act
13 and the information described in paragraphs (1.5), (5), and
14 (8) and in subparagraph (G) of paragraph (7) of subsection (d)
15 of Section 11-74.6-22 of the Industrial Jobs Recovery Law that
16 facilitates consistent reporting among the reporting
17 municipalities. The Comptroller may allow these reports to be
18 filed electronically and may display the report, or portions
19 of the report, electronically via the Internet. All reports
20 filed under this Section must be made available for
21 examination and copying by the public at all reasonable times.
22 A Tax Increment Financing Report must be filed electronically
23 with the Comptroller within 180 days after the close of the
24 municipal fiscal year or as soon thereafter as the audit for
25 the redevelopment project area for that fiscal year becomes
26 available. If the Tax Increment Finance administrator provides

1 the Comptroller's office with sufficient evidence that the
2 report is in the process of being completed by an auditor, the
3 Comptroller may grant an extension. If the required report is
4 not filed within the time extended by the Comptroller, the
5 Comptroller shall notify the corporate authorities of that
6 municipality that the audit report is past due. The
7 Comptroller may charge a municipality a fee of \$5 per day for
8 the first 15 days past due, \$10 per day for 16 through 30 days
9 past due, \$15 per day for 31 through 45 days past due, and \$20
10 per day for the 46th day and every day thereafter. These
11 amounts may be reduced at the Comptroller's discretion. In the
12 event the required audit report is not filed within 60 days of
13 such notice, the Comptroller shall cause such audit to be made
14 by an auditor or auditors. The Comptroller may decline to
15 order an audit and the preparation of an audit report if an
16 initial examination of the books and records of the
17 municipality indicates that books and records of the
18 municipality are inadequate or unavailable to support the
19 preparation of the audit report or the supplemental report due
20 to the passage of time or the occurrence of a natural disaster.
21 All fees collected pursuant to this Section shall be deposited
22 into the Comptroller's Administrative Fund. In the event the
23 Comptroller causes an audit to be made in accordance with the
24 requirements of this Section, the municipality shall pay to
25 the Comptroller reasonable compensation and expenses to
26 reimburse her for the cost of preparing or completing such

1 report. Moneys paid to the Comptroller pursuant to the
2 preceding sentence shall be deposited into the Comptroller's
3 Audit Expense Revolving Fund.

4 This Section only applies to fiscal years ending before
5 January 1, 2028.

6 (Source: P.A. 101-419, eff. 1-1-20; 102-127, eff. 7-23-21.)

7 (65 ILCS 5/8-8-4) (from Ch. 24, par. 8-8-4)

8 Sec. 8-8-4. Overdue reports.

9 (a) In the event the required audit report for a
10 municipality is not filed with the Comptroller in accordance
11 with Section 8-8-7 within 180 days after the close of the
12 fiscal year of the municipality, the Comptroller shall notify
13 the corporate authorities of that municipality in writing that
14 the audit report is due, and may also grant an extension of
15 time of 60 days, for the filing of the audit report. In the
16 event the required audit report is not filed within the time
17 specified in such written notice, the Comptroller shall cause
18 such audit to be made by an auditor or auditors. In the event
19 the required annual or supplemental report for a municipality
20 is not filed within 6 months after the close of the fiscal year
21 of the municipality, the Comptroller shall notify the
22 corporate authorities of that municipality in writing that the
23 annual or supplemental report is due and may grant an
24 extension in time of 60 days for the filing of such annual or
25 supplemental report.

1 (b) In the event the annual or supplemental report is not
2 filed within the time extended by the Comptroller, the
3 Comptroller shall cause such annual or supplemental report to
4 be prepared or completed and the municipality shall pay to the
5 Comptroller reasonable compensation and expenses to reimburse
6 him for the cost of preparing or completing such annual or
7 supplemental report. Moneys paid to the Comptroller pursuant
8 to the preceding sentence shall be deposited into the
9 Comptroller's Audit Expense Revolving Fund.

10 (c) The Comptroller may decline to order an audit or the
11 completion of the supplemental report if an initial
12 examination of the books and records of the municipality
13 indicates that books and records of the municipality are
14 inadequate or unavailable to support the preparation of the
15 audit report or the supplemental report due to the passage of
16 time or the occurrence of a natural disaster.

17 (d) The State Comptroller may grant extensions for
18 delinquent audits or reports. The Comptroller may charge a
19 municipality a fee for a delinquent audit or report of \$5 per
20 day for the first 15 days past due, \$10 per day for 16 through
21 30 days past due, \$15 per day for 31 through 45 days past due,
22 and \$20 per day for the 46th day and every day thereafter.
23 These amounts may be reduced at the Comptroller's discretion.
24 All fees collected under this subsection (d) shall be
25 deposited into the Comptroller's Administrative Fund.

26 (e) This Section only applies to fiscal years ending

1 before January 1, 2028.

2 (Source: P.A. 101-419, eff. 1-1-20.)

3 (65 ILCS 5/8-8-5) (from Ch. 24, par. 8-8-5)

4 Sec. 8-8-5. (a) Prior to fiscal year 2019, the audit shall
5 be made in accordance with generally accepted auditing
6 standards. Reporting on the financial position and results of
7 financial operations for each fund of the municipality shall
8 be in accordance with generally accepted accounting principles
9 or other comprehensive basis of accounting. Each audit report
10 shall include only financial information, findings, and
11 conclusions that are adequately supported by evidence in the
12 auditor's working papers to demonstrate or prove, when called
13 upon, the basis for the matters reported and their correctness
14 and reasonableness. In connection with this, each municipality
15 shall retain the right of inspection of the auditor's working
16 papers and shall make them available to the Comptroller, or
17 his or her designee, upon request. The audit report shall
18 consist of the professional opinion of the auditor or auditors
19 with respect to the financial statements or, if an opinion
20 cannot be expressed, a declaration that the auditor is unable
21 to express such opinion and an explanation of the reasons he or
22 she cannot do so. Municipal authorities shall not impose
23 limitations on the scope of the audit to the extent that the
24 effect of such limitations will result in the qualification of
25 the opinion of the auditor or auditors. Each audit report

1 filed with the Comptroller shall be accompanied by a copy of
2 each official statement or other offering of materials
3 prepared in connection with the issuance of indebtedness of
4 the municipality since the filing of the last audit report.

5 (b) For fiscal year 2019 and each fiscal year thereafter,
6 the audit report shall include the financial statements for
7 governmental activities, business-type activities, discretely
8 presented component units, and each major fund and aggregated
9 nonmajor fund. The audit report shall also include the
10 professional opinion or opinions of the auditor or auditors
11 with respect to the financial statements or, if an opinion
12 cannot be expressed, a declaration that the auditor is unable
13 to express an opinion and an explanation of the reasons he or
14 she cannot do so. Each auditor's report shall include a
15 representation by the auditor or auditors conducting the audit
16 has been performed in accordance with generally accepted
17 auditing standards. Municipal authorities shall not impose
18 limitations on the scope of the audit to the extent that the
19 effect of the limitations will result in the modification of
20 the opinion or opinions of the auditor or auditors. Each audit
21 report filed with the Comptroller shall be accompanied by a
22 copy of each official statement or other offering of materials
23 prepared in connection with the issuance of indebtedness of
24 the municipality since the filing of the last audit report.

25 (c) For fiscal year 2019 and each fiscal year thereafter,
26 audit reports shall contain financial statements prepared in

1 accordance with generally accepted accounting principles and
2 audited in accordance with generally accepted auditing
3 standards if the last audit report filed preceding fiscal year
4 2019 expressed an unmodified or modified opinion by the
5 auditor that the financial statements were prepared in
6 accordance with generally accepted accounting principles.

7 (d) For fiscal year 2019 and each fiscal year thereafter,
8 audit reports containing financial statements prepared in
9 accordance with an other comprehensive basis of accounting may
10 follow the best practices and guidelines outlined by the
11 American Institute of Certified Public Accountants and shall
12 be audited in accordance with generally accepted auditing
13 standards. If the corporate authority of a municipality
14 submits an audit report containing financial statements
15 prepared in accordance with generally accepted accounting
16 principles, thereafter all future audit reports shall also
17 contain financial statements prepared in accordance with
18 generally accepted accounting principles.

19 (e) Audits may be made on financial statements prepared
20 using either an accrual or cash basis of accounting, depending
21 upon the system followed by the municipality, and audit
22 reports shall comply with this Section.

23 (f) This Section only applies to fiscal years ending
24 before January 1, 2028.

25 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

1 (65 ILCS 5/8-8-7) (from Ch. 24, par. 8-8-7)

2 Sec. 8-8-7.

3 (a) When the auditor or auditors have completed the audit,
4 not less than 2 copies of a report of the audit shall be made
5 and signed by the making such audit, and shall immediately be
6 filed with the municipality audited. Each audit report shall
7 include the certification of the auditor or auditors making
8 the audit that the audit has been performed in compliance with
9 generally accepted auditing standards. The municipality shall
10 immediately make one copy of the report, or one copy of the
11 report authorized by this Division 8 in lieu of an audit
12 report, a part of its public records and at all times
13 thereafter this copy shall be open to public inspection. In
14 addition, the municipality shall file one copy of the report
15 with the Comptroller. An audit report which fails to meet the
16 requirements of this Act shall be rejected by the Comptroller
17 and returned to the municipal authorities for corrective
18 action. Nothing in this Section shall be construed as
19 preventing a municipality, in filing its audit report with the
20 Comptroller, from transmitting with such report any comment or
21 explanation that it may desire to make concerning that report.
22 The audit report filed with the Comptroller, together with any
23 accompanying comment or explanation, shall immediately become
24 a part of his public records and shall at all times thereafter
25 be open to public inspection. It shall be unlawful for the
26 auditor to make any disclosure of the result of any

1 examination of any public account excepting as he does so
2 directly to the corporate authorities of the municipality
3 audited.

4 (b) This Section only applies to fiscal years ending
5 before January 1, 2028.

6 (Source: P.A. 101-419, eff. 1-1-20.)

7 (65 ILCS 5/8-8-8) (from Ch. 24, par. 8-8-8)

8 Sec. 8-8-8. The expenses of the audit and investigation of
9 public accounts provided for in Division 8, whether ordered by
10 the corporate authorities or the Comptroller, shall be paid by
11 the municipality for which the audit is made. Payment shall be
12 ordered by the corporate authorities out of the funds of the
13 municipality and it shall be the duty of such authorities to
14 make provisions for payment. Contracts for the performance of
15 audits required by this Division 8 may be entered into without
16 competitive bidding. If the audit is made by an auditor or
17 auditors retained by the Comptroller, the municipality shall
18 pay to the Comptroller reasonable compensation and expenses to
19 reimburse him for the cost of making such audit.

20 The corporate authorities of all municipalities coming
21 under the provisions of this Division 8 shall have the power to
22 annually levy a "Municipal Auditing Tax" upon all of the
23 taxable property of the municipalities at the rate on the
24 dollar which will produce an amount which will equal a sum
25 sufficient to meet the cost of all auditing and reports

1 thereunder. Such municipal auditing tax shall be held in a
2 special fund and used for no other purpose than the payment of
3 expenses occasioned by this Division 8.

4 The tax authorized by this Section shall be in addition to
5 taxes for general corporate purposes authorized under Section
6 8-3-1 of this Act.

7 This Section only applies to fiscal years ending before
8 January 1, 2028.

9 (Source: P.A. 101-419, eff. 1-1-20.)

10 (65 ILCS 5/8-8-10) (from Ch. 24, par. 8-8-10)

11 Sec. 8-8-10. The corporate authorities of a municipality
12 may establish an audit committee, and may appoint members of
13 the corporate authority or other appropriate officers to the
14 committee, to review audit reports prepared under this Act,
15 the Government Reporting Enhancement and Transparency Act, and
16 any other financial reports and documents, including
17 management letters prepared by or on behalf of the
18 municipality.

19 (Source: P.A. 82-644.)

20 (65 ILCS 5/8-8-10.5)

21 Sec. 8-8-10.5. Audit report disclosure. Each fiscal year
22 through the fiscal year ending immediately preceding January
23 1, 2028, within 60 days of the close of an audit under this
24 Act, the auditor conducting the audit of all of the funds and

1 accounts of a municipality shall do each of the following:

2 (1) Provide a copy of any management letter and a copy
3 of any audited financial statements to each member of the
4 municipality's corporate authorities. If the municipality
5 maintains an Internet website, the corporate authorities
6 shall post this information to its website.

7 (2) Present the information from the audit to the
8 municipality's corporate authorities either in person or
9 by a live phone or web connection during a public meeting.

10 (Source: P.A. 98-738, eff. 1-1-15.)

11 (65 ILCS 5/8-12-15) (from Ch. 24, par. 8-12-15)

12 Sec. 8-12-15. The financially distressed city shall
13 develop, adopt and submit to the Authority, within 45 days
14 after this Division first becomes applicable to the city as
15 provided in Section 8-12-4, for approval by the Authority, an
16 initial Financial Plan with respect to the remaining portion
17 of what is the city's current fiscal year at the time this
18 Division first becomes applicable to the city as provided in
19 Section 8-12-4 and for the 2 succeeding fiscal years. The city
20 shall develop and adopt subsequent Financial Plans annually
21 and during interim periods as directed by the Authority.
22 Interim updates shall be directed only when the Authority in
23 its discretion determines that a change in circumstances
24 warrants such an update. The Authority shall require that each
25 Financial Plan cover a period of at least 3 fiscal years. After

1 adoption by the city, the city shall submit each plan to the
2 Authority for its approval not later than 60 days prior to the
3 commencement of the first fiscal year to which the Financial
4 Plan relates. The Authority shall approve or reject the
5 Financial Plan not later than 30 days prior to the
6 commencement of the fiscal year. No Financial Plan shall have
7 force or effect without approval of the Authority. Each
8 Financial Plan shall be developed, submitted, approved and
9 monitored in accordance with the following procedures:

10 (1) The financially distressed city shall determine and
11 submit to the Authority, at a time and in a manner prescribed
12 by the Authority, estimates of revenues available to the city
13 during the period for which the Financial Plan is to be in
14 effect. The Authority shall approve, reject or amend the
15 revenue estimates. In the event the city fails, for any
16 reason, to submit to the Authority estimates of revenue as
17 required by this paragraph, the Authority may prepare such
18 estimates. The Financial Plan submitted by the city shall be
19 based upon revenue estimates approved or prepared by the
20 Authority. As soon as practicable following the establishment
21 of the Authority, the corporate authorities of the city shall,
22 at the request of the Chairperson of the Authority, make
23 available to such Chairperson ~~copies of the audited financial~~
24 ~~statements and of~~ the books and records of account of the city
25 for the preceding 3 fiscal years of the city.

26 (2) Each Financial Plan for each fiscal year or part

1 thereof to which it relates, shall contain: (i) a description
2 of revenues and expenditures, provision for debt service, cash
3 resources and uses, and capital improvements, each in such
4 manner and detail as the Authority shall prescribe; (ii) a
5 description of the means by which the Budget will be brought
6 into balance in accordance with Section 8-12-14; and (iii)
7 such other financial matters that the Authority, in its
8 discretion, requires. The Authority may prescribe any
9 reasonable time, standards, procedures or forms for
10 preparation and submission of the Financial Plan.

11 (3) The Authority shall approve the initial and each
12 subsequent Financial Plan if, in its judgement, the plan is
13 complete, is reasonably capable of being achieved, and meets
14 the requirement set forth in Section 8-12-14. Otherwise, the
15 Authority shall reject the Financial Plan. The Authority's
16 review of the Financial Plan shall be in accordance with
17 generally accepted accounting principles and standards. No
18 Financial Plan submitted by the financially distressed city
19 shall be arbitrarily or capriciously rejected by the
20 Authority. Any rejection by the Authority of any Financial
21 Plan submitted by the city shall be in writing and shall state
22 the reasons for the rejection. In the event of rejection, the
23 Authority may prescribe a procedure and standards for revision
24 of the Financial Plan by the financially distressed city.

25 (4) The financially distressed city shall report to the
26 Authority, at such times and in such manner as the Authority

1 may direct, concerning the city's compliance with each
2 Financial Plan. The Authority may review the city's operation,
3 obtain budgetary data and financial statements, require the
4 city to produce reports, and have access to any other
5 information in the possession of the city that it deems
6 relevant to the Financial Plan and the city's compliance with
7 that Plan. The Authority may issue recommendations or
8 directives within its powers to the city to assure compliance
9 with the Financial Plan. The city shall produce such budgetary
10 data, financial statements, reports and other information and
11 comply with such directives.

12 (5) After approval of each Financial Plan, the financially
13 distressed city shall regularly reexamine the revenue and
14 expenditure estimates on which it was based and revise them as
15 necessary. The city shall promptly notify the Authority of any
16 material change in the revenue or expenditure estimates in the
17 Financial Plan. The city may submit to the Authority, or the
18 Authority may require the city to submit, modified Financial
19 Plans based upon revised revenue or expenditure estimates or
20 for any other good reason. The Authority shall approve or
21 reject each modified Financial Plan pursuant to paragraph (3)
22 of this Section.

23 (Source: P.A. 86-1211.)

24 (65 ILCS 5/11-10-2) (from Ch. 24, par. 11-10-2)

25 Sec. 11-10-2. (a) A foreign fire insurance board shall be

1 created by and among the sworn members of the fire department
2 of each municipality with fewer than 500,000 inhabitants that
3 has an organized fire department. The board shall consist of 7
4 trustees; the fire chief, who shall hold office by virtue of
5 rank, and 6 members, who shall be elected at large by the sworn
6 members of the department. If there is an insufficient number
7 of candidates to fill all these positions, the number of board
8 members may be reduced, but not to fewer than 3 trustees. All
9 sworn members of the department shall be eligible to be
10 elected as officers of the foreign fire insurance board. The
11 members of this board shall annually elect officers. These
12 officers shall be a chairman, a treasurer, and any other
13 officers deemed necessary by the board. The members of the
14 foreign fire insurance board shall make all needful rules and
15 regulations with respect to the foreign fire insurance board
16 and the management of the funds to be paid to the board. The
17 foreign fire insurance board may establish, manage, and
18 maintain an account for the holding and expenditure of all
19 funds paid to the board. The foreign fire insurance board may
20 contract for the purchase of goods and services using funds
21 paid to the board. Contracting for services includes, but is
22 not limited to, the procurement and payment of all accounting,
23 legal, collection, or other professional services deemed by
24 the board to be necessary to the execution of its duties under
25 this Division using funds paid to the board. The foreign fire
26 insurance board may sue all parties necessary to enforce its

1 rights under this Section. The officers of the foreign fire
2 insurance board shall develop and maintain a listing of those
3 items that the board feels are appropriate expenditures under
4 this Act. The treasurer of the foreign fire insurance board
5 shall receive the funds paid as provided in Section 1 and shall
6 pay out the funds upon the order of the foreign fire insurance
7 board for the maintenance, use, and benefit of the department
8 or as otherwise permitted by this Division. For fiscal years
9 ending before January 1, 2028, these ~~These~~ funds shall be
10 audited to verify that the funds have been expended by that
11 board only for the maintenance, use, and benefit of the
12 department using funds paid to the board. Contracting for
13 services includes, but is not limited to, the procurement and
14 payment of all accounting, legal, collection, or other
15 professional services deemed by the board to be necessary to
16 the execution of its duties under this Division using funds
17 paid to the board.

18 Disputes between a fire chief and the remaining members of
19 a foreign fire insurance board concerning whether any
20 expenditure of funds by the board is for the maintenance, use,
21 or benefit of the department or for any other purpose
22 authorized by this Division shall be resolved through binding
23 arbitration, pursuant to a written arbitration agreement
24 established by the foreign fire insurance board, that is
25 recognized under the Uniform Arbitration Act. Arbitrations
26 held pursuant to a written arbitration agreement are the

1 exclusive remedy available for resolving such disputes.

2 (b) As used in this subsection, "active member" means a
3 member of the Chicago Fire Department who is not receiving a
4 disability pension, retired, or a deferred pensioner of the
5 Firemen's Annuity and Benefit Fund of Chicago.

6 A department foreign fire insurance board is created
7 within the Chicago Fire Department. The board shall consist of
8 7 trustees who shall be initially elected on or before January
9 1, 2019: the fire commissioner, who shall hold office by
10 virtue of rank, and 6 elected trustees, who shall be elected at
11 large by the sworn members of the department. If there is an
12 insufficient number of candidates seeking election to each
13 vacant trustee position, the number of board members is
14 reduced to 5 trustees, including the fire commissioner of the
15 department, until the next election cycle when there are
16 enough active members seeking election to fill all 7 member
17 seats. All active members are eligible to be elected as
18 trustees of the department foreign fire insurance board. Of
19 the trustees first elected, 3 trustees shall be elected to a
20 2-year term and 3 trustees shall be elected to a 3-year term.
21 After the initial election, a trustee shall be elected for a
22 term of 3 years. If a member of the board resigns, is removed,
23 or is unable to continue serving on the board, the vacancy
24 shall be filled by special election of the active members or,
25 in the case of a vacancy that will exist for fewer than 180
26 days until the term expires, by appointment by majority vote

1 of the members of the board.

2 The members of the board shall annually elect officers.
3 These officers shall be a chairman, treasurer, and secretary.
4 The trustees of the board shall make rules and regulations
5 with respect to the board and the management of the money
6 appropriated to the board. The officers of the board shall
7 develop and maintain a listing of those items that the board
8 believes are appropriate expenditures under this subsection.
9 The treasurer of the board shall give a sufficient bond to the
10 City of Chicago. The cost of the bond shall be paid out of the
11 moneys in the board's fund. The bond shall be conditioned upon
12 the faithful performance by the treasurer of his or her duties
13 under the rules and regulations provided for in this
14 subsection. The treasurer of the board shall receive the
15 appropriated proceeds and shall disburse the proceeds upon the
16 order of the board for the maintenance, use, and benefit of the
17 department consistent with this subsection. As part of the
18 annual municipal audit for fiscal years ending before January
19 1, 2028, these funds shall be audited to verify that the funds
20 have been expended lawfully by the board consistent with this
21 subsection.

22 Within 30 days after receipt of any foreign fire insurance
23 proceeds by the City of Chicago, the City of Chicago shall
24 transfer the proceeds to the board by depositing the proceeds
25 into an account determined by the board, except that if the
26 effective date of this amendatory Act of the 100th General

1 Assembly is after July 31, 2018, then the City of Chicago
2 shall, for budget year 2019 only, transfer only 50% of the
3 proceeds to the board. Notwithstanding any other provision of
4 law: 50% of the foreign fire insurance proceeds received by
5 the board shall be used for the maintenance, use, benefit, or
6 enhancement of fire stations or training facilities used by
7 the active members of the fire department; 25% of the foreign
8 fire insurance proceeds received by the board shall be used
9 for the maintenance, use, benefit, or enhancement of emergency
10 response vehicles, tools, and equipment used by the active
11 members of the department; and 25% of the foreign fire
12 insurance proceeds received by the board shall be used for the
13 maintenance and enhancement of the department and for the use
14 and benefit of the active members of the department in a manner
15 otherwise consistent with this subsection. Foreign fire
16 insurance proceeds may not be used to purchase, maintain, or
17 enhance personal property of a member of the department,
18 except for personal property used in the performance of his or
19 her duties or training activities.

20 (c) The provisions of this Section shall be the exclusive
21 power of the State, pursuant to subsection (h) of Section 6 of
22 Article VII of the Constitution.

23 (Source: P.A. 102-740, eff. 1-1-23.)

24 (65 ILCS 5/11-65-9) (from Ch. 24, par. 11-65-9)

25 Sec. 11-65-9. Every municipality owning and operating such

1 a municipal convention hall shall keep books of account for
2 the municipal convention hall separate and distinct from other
3 municipal accounts and in such manner as to show the true and
4 complete financial standing and results of the municipal
5 ownership and operation. These accounts shall be so kept as to
6 show: (1) the actual cost to the municipality of maintenance,
7 extension, and improvement, (2) all operating expenses of
8 every description, (3) if water or other service is furnished
9 for the use of the municipal convention hall without charge,
10 as nearly as possible, the value of that service, and also the
11 value of any use or service rendered by the municipal
12 convention hall to the municipality without charge, (4)
13 reasonable allowances for interest, depreciation, and
14 insurance, and (5) estimates of the amount of taxes that would
15 be chargeable against the property if owned by a private
16 corporation. The corporate authorities shall publish a report
17 annually showing the financial results, in the form specified
18 in this Section ~~section~~, of the municipal ownership and
19 operation in one or more newspapers published in the
20 municipality, or, if no newspaper is published therein, then
21 in one or more newspapers with a general circulation within
22 the municipality.

23 For fiscal years ending before January 1, 2028, the ~~The~~
24 accounts of the convention hall shall be examined at least
25 once a year by a licensed Certified Public Accountant
26 permitted to perform audits under the Illinois Public

1 Accounting Act who shall report to the corporate authorities
2 the results of his examination. This accountant shall be
3 selected as the corporate authorities may direct, and he shall
4 receive for his services such compensation, to be paid out of
5 the revenue from the municipal convention hall, as the
6 corporate authorities may prescribe.

7 (Source: P.A. 94-465, eff. 8-4-05.)

8 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

9 Sec. 11-74.4-5. Public hearing; joint review board.

10 (a) The changes made by this amendatory Act of the 91st
11 General Assembly do not apply to a municipality that, (i)
12 before the effective date of this amendatory Act of the 91st
13 General Assembly, has adopted an ordinance or resolution
14 fixing a time and place for a public hearing under this Section
15 or (ii) before July 1, 1999, has adopted an ordinance or
16 resolution providing for a feasibility study under Section
17 11-74.4-4.1, but has not yet adopted an ordinance approving
18 redevelopment plans and redevelopment projects or designating
19 redevelopment project areas under Section 11-74.4-4, until
20 after that municipality adopts an ordinance approving
21 redevelopment plans and redevelopment projects or designating
22 redevelopment project areas under Section 11-74.4-4;
23 thereafter the changes made by this amendatory Act of the 91st
24 General Assembly apply to the same extent that they apply to
25 redevelopment plans and redevelopment projects that were

1 approved and redevelopment projects that were designated
2 before the effective date of this amendatory Act of the 91st
3 General Assembly.

4 Prior to the adoption of an ordinance proposing the
5 designation of a redevelopment project area, or approving a
6 redevelopment plan or redevelopment project, the municipality
7 by its corporate authorities, or as it may determine by any
8 commission designated under subsection (k) of Section
9 11-74.4-4 shall adopt an ordinance or resolution fixing a time
10 and place for public hearing. At least 10 days prior to the
11 adoption of the ordinance or resolution establishing the time
12 and place for the public hearing, the municipality shall make
13 available for public inspection a redevelopment plan or a
14 separate report that provides in reasonable detail the basis
15 for the eligibility of the redevelopment project area. The
16 report along with the name of a person to contact for further
17 information shall be sent within a reasonable time after the
18 adoption of such ordinance or resolution to the affected
19 taxing districts by certified mail. On and after the effective
20 date of this amendatory Act of the 91st General Assembly, the
21 municipality shall print in a newspaper of general circulation
22 within the municipality a notice that interested persons may
23 register with the municipality in order to receive information
24 on the proposed designation of a redevelopment project area or
25 the approval of a redevelopment plan. The notice shall state
26 the place of registration and the operating hours of that

1 place. The municipality shall have adopted reasonable rules to
2 implement this registration process under Section 11-74.4-4.2.
3 The municipality shall provide notice of the availability of
4 the redevelopment plan and eligibility report, including how
5 to obtain this information, by mail within a reasonable time
6 after the adoption of the ordinance or resolution, to all
7 residential addresses that, after a good faith effort, the
8 municipality determines are located outside the proposed
9 redevelopment project area and within 750 feet of the
10 boundaries of the proposed redevelopment project area. This
11 requirement is subject to the limitation that in a
12 municipality with a population of over 100,000, if the total
13 number of residential addresses outside the proposed
14 redevelopment project area and within 750 feet of the
15 boundaries of the proposed redevelopment project area exceeds
16 750, the municipality shall be required to provide the notice
17 to only the 750 residential addresses that, after a good faith
18 effort, the municipality determines are outside the proposed
19 redevelopment project area and closest to the boundaries of
20 the proposed redevelopment project area. Notwithstanding the
21 foregoing, notice given after August 7, 2001 (the effective
22 date of Public Act 92-263) and before the effective date of
23 this amendatory Act of the 92nd General Assembly to
24 residential addresses within 750 feet of the boundaries of a
25 proposed redevelopment project area shall be deemed to have
26 been sufficiently given in compliance with this Act if given

1 only to residents outside the boundaries of the proposed
2 redevelopment project area. The notice shall also be provided
3 by the municipality, regardless of its population, to those
4 organizations and residents that have registered with the
5 municipality for that information in accordance with the
6 registration guidelines established by the municipality under
7 Section 11-74.4-4.2.

8 At the public hearing any interested person or affected
9 taxing district may file with the municipal clerk written
10 objections to and may be heard orally in respect to any issues
11 embodied in the notice. The municipality shall hear all
12 protests and objections at the hearing and the hearing may be
13 adjourned to another date without further notice other than a
14 motion to be entered upon the minutes fixing the time and place
15 of the subsequent hearing. At the public hearing or at any time
16 prior to the adoption by the municipality of an ordinance
17 approving a redevelopment plan, the municipality may make
18 changes in the redevelopment plan. Changes which (1) add
19 additional parcels of property to the proposed redevelopment
20 project area, (2) substantially affect the general land uses
21 proposed in the redevelopment plan, (3) substantially change
22 the nature of or extend the life of the redevelopment project,
23 or (4) increase the number of inhabited residential units to
24 be displaced from the redevelopment project area, as measured
25 from the time of creation of the redevelopment project area,
26 to a total of more than 10, shall be made only after the

1 municipality gives notice, convenes a joint review board, and
2 conducts a public hearing pursuant to the procedures set forth
3 in this Section and in Section 11-74.4-6 of this Act. Changes
4 which do not (1) add additional parcels of property to the
5 proposed redevelopment project area, (2) substantially affect
6 the general land uses proposed in the redevelopment plan, (3)
7 substantially change the nature of or extend the life of the
8 redevelopment project, or (4) increase the number of inhabited
9 residential units to be displaced from the redevelopment
10 project area, as measured from the time of creation of the
11 redevelopment project area, to a total of more than 10, may be
12 made without further hearing, provided that the municipality
13 shall give notice of any such changes by mail to each affected
14 taxing district and registrant on the interested parties
15 registry, provided for under Section 11-74.4-4.2, and by
16 publication in a newspaper of general circulation within the
17 affected taxing district. Such notice by mail and by
18 publication shall each occur not later than 10 days following
19 the adoption by ordinance of such changes. Hearings with
20 regard to a redevelopment project area, project or plan may be
21 held simultaneously.

22 (b) Prior to holding a public hearing to approve or amend a
23 redevelopment plan or to designate or add additional parcels
24 of property to a redevelopment project area, the municipality
25 shall convene a joint review board. The board shall consist of
26 a representative selected by each community college district,

1 local elementary school district and high school district or
2 each local community unit school district, park district,
3 library district, township, fire protection district, and
4 county that will have the authority to directly levy taxes on
5 the property within the proposed redevelopment project area at
6 the time that the proposed redevelopment project area is
7 approved, a representative selected by the municipality and a
8 public member. The public member shall first be selected and
9 then the board's chairperson shall be selected by a majority
10 of the board members present and voting.

11 For redevelopment project areas with redevelopment plans
12 or proposed redevelopment plans that would result in the
13 displacement of residents from 10 or more inhabited
14 residential units or that include 75 or more inhabited
15 residential units, the public member shall be a person who
16 resides in the redevelopment project area. If, as determined
17 by the housing impact study provided for in paragraph (5) of
18 subsection (n) of Section 11-74.4-3, or if no housing impact
19 study is required then based on other reasonable data, the
20 majority of residential units are occupied by very low, low,
21 or moderate income households, as defined in Section 3 of the
22 Illinois Affordable Housing Act, the public member shall be a
23 person who resides in very low, low, or moderate income
24 housing within the redevelopment project area. Municipalities
25 with fewer than 15,000 residents shall not be required to
26 select a person who lives in very low, low, or moderate income

1 housing within the redevelopment project area, provided that
2 the redevelopment plan or project will not result in
3 displacement of residents from 10 or more inhabited units, and
4 the municipality so certifies in the plan. If no person
5 satisfying these requirements is available or if no qualified
6 person will serve as the public member, then the joint review
7 board is relieved of this paragraph's selection requirements
8 for the public member.

9 Within 90 days of the effective date of this amendatory
10 Act of the 91st General Assembly, each municipality that
11 designated a redevelopment project area for which it was not
12 required to convene a joint review board under this Section
13 shall convene a joint review board to perform the duties
14 specified under paragraph (e) of this Section.

15 All board members shall be appointed and the first board
16 meeting shall be held at least 14 days but not more than 28
17 days after the mailing of notice by the municipality to the
18 taxing districts as required by Section 11-74.4-6(c).
19 Notwithstanding the preceding sentence, a municipality that
20 adopted either a public hearing resolution or a feasibility
21 resolution between July 1, 1999 and July 1, 2000 that called
22 for the meeting of the joint review board within 14 days of
23 notice of public hearing to affected taxing districts is
24 deemed to be in compliance with the notice, meeting, and
25 public hearing provisions of the Act. Such notice shall also
26 advise the taxing bodies represented on the joint review board

1 of the time and place of the first meeting of the board.
2 Additional meetings of the board shall be held upon the call of
3 any member. The municipality seeking designation of the
4 redevelopment project area shall provide administrative
5 support to the board.

6 The board shall review (i) the public record, planning
7 documents and proposed ordinances approving the redevelopment
8 plan and project and (ii) proposed amendments to the
9 redevelopment plan or additions of parcels of property to the
10 redevelopment project area to be adopted by the municipality.
11 As part of its deliberations, the board may hold additional
12 hearings on the proposal. A board's recommendation shall be an
13 advisory, non-binding recommendation. The recommendation shall
14 be adopted by a majority of those members present and voting.
15 The recommendations shall be submitted to the municipality
16 within 30 days after convening of the board. Failure of the
17 board to submit its report on a timely basis shall not be cause
18 to delay the public hearing or any other step in the process of
19 designating or amending the redevelopment project area but
20 shall be deemed to constitute approval by the joint review
21 board of the matters before it.

22 The board shall base its recommendation to approve or
23 disapprove the redevelopment plan and the designation of the
24 redevelopment project area or the amendment of the
25 redevelopment plan or addition of parcels of property to the
26 redevelopment project area on the basis of the redevelopment

1 project area and redevelopment plan satisfying the plan
2 requirements, the eligibility criteria defined in Section
3 11-74.4-3, and the objectives of this Act.

4 The board shall issue a written report describing why the
5 redevelopment plan and project area or the amendment thereof
6 meets or fails to meet one or more of the objectives of this
7 Act and both the plan requirements and the eligibility
8 criteria defined in Section 11-74.4-3. In the event the Board
9 does not file a report it shall be presumed that these taxing
10 bodies find the redevelopment project area and redevelopment
11 plan satisfy the objectives of this Act and the plan
12 requirements and eligibility criteria.

13 If the board recommends rejection of the matters before
14 it, the municipality will have 30 days within which to
15 resubmit the plan or amendment. During this period, the
16 municipality will meet and confer with the board and attempt
17 to resolve those issues set forth in the board's written
18 report that led to the rejection of the plan or amendment.

19 Notwithstanding the resubmission set forth above, the
20 municipality may commence the scheduled public hearing and
21 either adjourn the public hearing or continue the public
22 hearing until a date certain. Prior to continuing any public
23 hearing to a date certain, the municipality shall announce
24 during the public hearing the time, date, and location for the
25 reconvening of the public hearing. Any changes to the
26 redevelopment plan necessary to satisfy the issues set forth

1 in the joint review board report shall be the subject of a
2 public hearing before the hearing is adjourned if the changes
3 would (1) substantially affect the general land uses proposed
4 in the redevelopment plan, (2) substantially change the nature
5 of or extend the life of the redevelopment project, or (3)
6 increase the number of inhabited residential units to be
7 displaced from the redevelopment project area, as measured
8 from the time of creation of the redevelopment project area,
9 to a total of more than 10. Changes to the redevelopment plan
10 necessary to satisfy the issues set forth in the joint review
11 board report shall not require any further notice or convening
12 of a joint review board meeting, except that any changes to the
13 redevelopment plan that would add additional parcels of
14 property to the proposed redevelopment project area shall be
15 subject to the notice, public hearing, and joint review board
16 meeting requirements established for such changes by
17 subsection (a) of Section 11-74.4-5.

18 In the event that the municipality and the board are
19 unable to resolve these differences, or in the event that the
20 resubmitted plan or amendment is rejected by the board, the
21 municipality may proceed with the plan or amendment, but only
22 upon a three-fifths vote of the corporate authority
23 responsible for approval of the plan or amendment, excluding
24 positions of members that are vacant and those members that
25 are ineligible to vote because of conflicts of interest.

26 (c) After a municipality has by ordinance approved a

1 redevelopment plan and designated a redevelopment project
2 area, the plan may be amended and additional properties may be
3 added to the redevelopment project area only as herein
4 provided. Amendments which (1) add additional parcels of
5 property to the proposed redevelopment project area, (2)
6 substantially affect the general land uses proposed in the
7 redevelopment plan, (3) substantially change the nature of the
8 redevelopment project, (4) increase the total estimated
9 redevelopment project costs set out in the redevelopment plan
10 by more than 5% after adjustment for inflation from the date
11 the plan was adopted, (5) add additional redevelopment project
12 costs to the itemized list of redevelopment project costs set
13 out in the redevelopment plan, or (6) increase the number of
14 inhabited residential units to be displaced from the
15 redevelopment project area, as measured from the time of
16 creation of the redevelopment project area, to a total of more
17 than 10, shall be made only after the municipality gives
18 notice, convenes a joint review board, and conducts a public
19 hearing pursuant to the procedures set forth in this Section
20 and in Section 11-74.4-6 of this Act. Changes which do not (1)
21 add additional parcels of property to the proposed
22 redevelopment project area, (2) substantially affect the
23 general land uses proposed in the redevelopment plan, (3)
24 substantially change the nature of the redevelopment project,
25 (4) increase the total estimated redevelopment project cost
26 set out in the redevelopment plan by more than 5% after

1 adjustment for inflation from the date the plan was adopted,
2 (5) add additional redevelopment project costs to the itemized
3 list of redevelopment project costs set out in the
4 redevelopment plan, or (6) increase the number of inhabited
5 residential units to be displaced from the redevelopment
6 project area, as measured from the time of creation of the
7 redevelopment project area, to a total of more than 10, may be
8 made without further public hearing and related notices and
9 procedures including the convening of a joint review board as
10 set forth in Section 11-74.4-6 of this Act, provided that the
11 municipality shall give notice of any such changes by mail to
12 each affected taxing district and registrant on the interested
13 parties registry, provided for under Section 11-74.4-4.2, and
14 by publication in a newspaper of general circulation within
15 the affected taxing district. Such notice by mail and by
16 publication shall each occur not later than 10 days following
17 the adoption by ordinance of such changes.

18 (d) After the effective date of this amendatory Act of the
19 91st General Assembly, for fiscal years ending before January
20 1, 2028, a municipality shall submit in an electronic format
21 the following information for each redevelopment project area
22 (i) to the State Comptroller under Section 8-8-3.5 of the
23 Illinois Municipal Code, subject to any extensions or
24 exemptions provided at the Comptroller's discretion under that
25 Section, and (ii) to all taxing districts overlapping the
26 redevelopment project area no later than 180 days after the

1 close of each municipal fiscal year or as soon thereafter as
2 the audited financial statements become available and, in any
3 case, shall be submitted before the annual meeting of the
4 Joint Review Board to each of the taxing districts that
5 overlap the redevelopment project area:

6 (1) Any amendments to the redevelopment plan, the
7 redevelopment project area, or the State Sales Tax
8 Boundary.

9 (1.5) A list of the redevelopment project areas
10 administered by the municipality and, if applicable, the
11 date each redevelopment project area was designated or
12 terminated by the municipality.

13 (2) Audited financial statements of the special tax
14 allocation fund once a cumulative total of \$100,000 has
15 been deposited in the fund for fiscal years ending before
16 January 1, 2028.

17 (3) Certification of the Chief Executive Officer of
18 the municipality that the municipality has complied with
19 all of the requirements of this Act during the preceding
20 fiscal year.

21 (4) An opinion of legal counsel that the municipality
22 is in compliance with this Act.

23 (5) An analysis of the special tax allocation fund
24 which sets forth:

25 (A) the balance in the special tax allocation fund
26 at the beginning of the fiscal year;

1 (B) all amounts deposited in the special tax
2 allocation fund by source;

3 (C) an itemized list of all expenditures from the
4 special tax allocation fund by category of permissible
5 redevelopment project cost; and

6 (D) the balance in the special tax allocation fund
7 at the end of the fiscal year including a breakdown of
8 that balance by source and a breakdown of that balance
9 identifying any portion of the balance that is
10 required, pledged, earmarked, or otherwise designated
11 for payment of or securing of obligations and
12 anticipated redevelopment project costs. Any portion
13 of such ending balance that has not been identified or
14 is not identified as being required, pledged,
15 earmarked, or otherwise designated for payment of or
16 securing of obligations or anticipated redevelopment
17 projects costs shall be designated as surplus as set
18 forth in Section 11-74.4-7 hereof.

19 (6) A description of all property purchased by the
20 municipality within the redevelopment project area
21 including:

22 (A) Street address.

23 (B) Approximate size or description of property.

24 (C) Purchase price.

25 (D) Seller of property.

26 (7) A statement setting forth all activities

1 undertaken in furtherance of the objectives of the
2 redevelopment plan, including:

3 (A) Any project implemented in the preceding
4 fiscal year.

5 (B) A description of the redevelopment activities
6 undertaken.

7 (C) A description of any agreements entered into
8 by the municipality with regard to the disposition or
9 redevelopment of any property within the redevelopment
10 project area or the area within the State Sales Tax
11 Boundary.

12 (D) Additional information on the use of all funds
13 received under this Division and steps taken by the
14 municipality to achieve the objectives of the
15 redevelopment plan.

16 (E) Information regarding contracts that the
17 municipality's tax increment advisors or consultants
18 have entered into with entities or persons that have
19 received, or are receiving, payments financed by tax
20 increment revenues produced by the same redevelopment
21 project area.

22 (F) Any reports submitted to the municipality by
23 the joint review board.

24 (G) A review of public and, to the extent
25 possible, private investment actually undertaken to
26 date after the effective date of this amendatory Act

1 of the 91st General Assembly and estimated to be
2 undertaken during the following year. This review
3 shall, on a project-by-project basis, set forth the
4 estimated amounts of public and private investment
5 incurred after the effective date of this amendatory
6 Act of the 91st General Assembly and provide the ratio
7 of private investment to public investment to the date
8 of the report and as estimated to the completion of the
9 redevelopment project.

10 (8) With regard to any obligations issued by the
11 municipality:

12 (A) copies of any official statements; and

13 (B) an analysis prepared by financial advisor or
14 underwriter, chosen by the municipality, setting forth
15 the: (i) nature and term of obligation; (ii) projected
16 debt service including required reserves and debt
17 coverage; and (iii) actual debt service.

18 (9) For special tax allocation funds that have
19 experienced cumulative deposits of incremental tax
20 revenues of \$100,000 or more, a certified audit report
21 reviewing compliance with this Act performed by an
22 independent public accountant certified and licensed by
23 the authority of the State of Illinois. The financial
24 portion of the audit must be conducted in accordance with
25 Standards for Audits of Governmental Organizations,
26 Programs, Activities, and Functions adopted by the

1 Comptroller General of the United States (1981), as
2 amended, or the standards specified by Section 8-8-5 of
3 the Illinois Municipal Auditing Law of the Illinois
4 Municipal Code. The audit report shall contain a letter
5 from the independent certified public accountant
6 indicating compliance or noncompliance with the
7 requirements of subsection (q) of Section 11-74.4-3. For
8 redevelopment plans or projects that would result in the
9 displacement of residents from 10 or more inhabited
10 residential units or that contain 75 or more inhabited
11 residential units, notice of the availability of the
12 information, including how to obtain the report, required
13 in this subsection shall also be sent by mail to all
14 residents or organizations that operate in the
15 municipality that register with the municipality for that
16 information according to registration procedures adopted
17 under Section 11-74.4-4.2. All municipalities are subject
18 to this provision.

19 (10) A list of all intergovernmental agreements in
20 effect during the fiscal year to which the municipality is
21 a party and an accounting of any moneys transferred or
22 received by the municipality during that fiscal year
23 pursuant to those intergovernmental agreements.

24 In addition to information required to be reported under
25 this Section, for Fiscal Year 2022 and each fiscal year
26 thereafter, reporting municipalities shall also report to the

1 Comptroller annually in a manner and format prescribed by the
2 Comptroller: (1) the number of jobs, if any, projected to be
3 created for each redevelopment project area at the time of
4 approval of the redevelopment agreement; (2) the number of
5 jobs, if any, created as a result of the development to date
6 for that reporting period under the same guidelines and
7 assumptions as was used for the projections used at the time of
8 approval of the redevelopment agreement; (3) the amount of
9 increment projected to be created at the time of approval of
10 the redevelopment agreement for each redevelopment project
11 area; (4) the amount of increment created as a result of the
12 development to date for that reporting period using the same
13 assumptions as was used for the projections used at the time of
14 the approval of the redevelopment agreement; and (5) the
15 stated rate of return identified by the developer to the
16 municipality for each redevelopment project area, if any.
17 Stated rates of return required to be reported in item (5)
18 shall be independently verified by a third party chosen by the
19 municipality. Reporting municipalities shall also report to
20 the Comptroller a copy of the redevelopment plan each time the
21 redevelopment plan is enacted, amended, or extended in a
22 manner and format prescribed by the Comptroller. These
23 requirements shall only apply to redevelopment projects
24 beginning in or after Fiscal Year 2022.

25 (d-1) Prior to the effective date of this amendatory Act
26 of the 91st General Assembly, municipalities with populations

1 of over 1,000,000 shall, after adoption of a redevelopment
2 plan or project, make available upon request to any taxing
3 district in which the redevelopment project area is located
4 the following information:

5 (1) Any amendments to the redevelopment plan, the
6 redevelopment project area, or the State Sales Tax
7 Boundary; and

8 (2) In connection with any redevelopment project area
9 for which the municipality has outstanding obligations
10 issued to provide for redevelopment project costs pursuant
11 to Section 11-74.4-7, for fiscal years ending before
12 January 1, 2028, audited financial statements of the
13 special tax allocation fund.

14 (e) The joint review board shall meet annually 180 days
15 after the close of the municipal fiscal year, or, for fiscal
16 years ending before January 1, 2028, ~~year or~~ as soon as the
17 redevelopment project audit for that fiscal year becomes
18 available to review the effectiveness and status of the
19 redevelopment project area up to that date.

20 (f) (Blank).

21 (g) In the event that a municipality has held a public
22 hearing under this Section prior to March 14, 1994 (the
23 effective date of Public Act 88-537), the requirements imposed
24 by Public Act 88-537 relating to the method of fixing the time
25 and place for public hearing, the materials and information
26 required to be made available for public inspection, and the

1 information required to be sent after adoption of an ordinance
2 or resolution fixing a time and place for public hearing shall
3 not be applicable.

4 (h) On and after the effective date of this amendatory Act
5 of the 96th General Assembly, the State Comptroller must post
6 on the State Comptroller's official website the information
7 submitted by a municipality pursuant to subsection (d) of this
8 Section. The information must be posted no later than 45 days
9 after the State Comptroller receives the information from the
10 municipality. The State Comptroller must also post a list of
11 the municipalities not in compliance with the reporting
12 requirements set forth in subsection (d) of this Section.

13 (i) No later than 10 years after the corporate authorities
14 of a municipality adopt an ordinance to establish a
15 redevelopment project area, the municipality must compile a
16 status report concerning the redevelopment project area. The
17 status report must detail without limitation the following:
18 (i) the amount of revenue generated within the redevelopment
19 project area, (ii) any expenditures made by the municipality
20 for the redevelopment project area including without
21 limitation expenditures from the special tax allocation fund,
22 (iii) the status of planned activities, goals, and objectives
23 set forth in the redevelopment plan including details on new
24 or planned construction within the redevelopment project area,
25 (iv) the amount of private and public investment within the
26 redevelopment project area, and (v) any other relevant

1 evaluation or performance data. Within 30 days after the
2 municipality compiles the status report, the municipality must
3 hold at least one public hearing concerning the report. The
4 municipality must provide 20 days' public notice of the
5 hearing.

6 (j) Beginning in fiscal year 2011 and in each fiscal year
7 thereafter, a municipality must detail in its annual budget
8 (i) the revenues generated from redevelopment project areas by
9 source and (ii) the expenditures made by the municipality for
10 redevelopment project areas.

11 (Source: P.A. 102-127, eff. 7-23-21.)

12 (65 ILCS 5/11-74.4-8a) (from Ch. 24, par. 11-74.4-8a)

13 Sec. 11-74.4-8a. (1) Until June 1, 1988, a municipality
14 which has adopted tax increment allocation financing prior to
15 January 1, 1987, may by ordinance (1) authorize the Department
16 of Revenue, subject to appropriation, to annually certify and
17 cause to be paid from the Illinois Tax Increment Fund to such
18 municipality for deposit in the municipality's special tax
19 allocation fund an amount equal to the Net State Sales Tax
20 Increment and (2) authorize the Department of Revenue to
21 annually notify the municipality of the amount of the
22 Municipal Sales Tax Increment which shall be deposited by the
23 municipality in the municipality's special tax allocation
24 fund. Provided that for purposes of this Section no amendments
25 adding additional area to the redevelopment project area which

1 has been certified as the State Sales Tax Boundary shall be
2 taken into account if such amendments are adopted by the
3 municipality after January 1, 1987. If an amendment is adopted
4 which decreases the area of a State Sales Tax Boundary, the
5 municipality shall update the list required by subsection
6 (3)(a) of this Section. The Retailers' Occupation Tax
7 liability, Use Tax liability, Service Occupation Tax liability
8 and Service Use Tax liability for retailers and servicemen
9 located within the disconnected area shall be excluded from
10 the base from which tax increments are calculated and the
11 revenue from any such retailer or serviceman shall not be
12 included in calculating incremental revenue payable to the
13 municipality. A municipality adopting an ordinance under this
14 subsection (1) of this Section for a redevelopment project
15 area which is certified as a State Sales Tax Boundary shall not
16 be entitled to payments of State taxes authorized under
17 subsection (2) of this Section for the same redevelopment
18 project area. Nothing herein shall be construed to prevent a
19 municipality from receiving payment of State taxes authorized
20 under subsection (2) of this Section for a separate
21 redevelopment project area that does not overlap in any way
22 with the State Sales Tax Boundary receiving payments of State
23 taxes pursuant to subsection (1) of this Section.

24 A certified copy of such ordinance shall be submitted by
25 the municipality to the Department of Commerce and Economic
26 Opportunity and the Department of Revenue not later than 30

1 days after the effective date of the ordinance. Upon
2 submission of the ordinances, and the information required
3 pursuant to subsection 3 of this Section, the Department of
4 Revenue shall promptly determine the amount of such taxes paid
5 under the Retailers' Occupation Tax Act, Use Tax Act, Service
6 Use Tax Act, the Service Occupation Tax Act, the Municipal
7 Retailers' Occupation Tax Act and the Municipal Service
8 Occupation Tax Act by retailers and servicemen on transactions
9 at places located in the redevelopment project area during the
10 base year, and shall certify all the foregoing "initial sales
11 tax amounts" to the municipality within 60 days of submission
12 of the list required of subsection (3) (a) of this Section.

13 If a retailer or serviceman with a place of business
14 located within a redevelopment project area also has one or
15 more other places of business within the municipality but
16 outside the redevelopment project area, the retailer or
17 serviceman shall, upon request of the Department of Revenue,
18 certify to the Department of Revenue the amount of taxes paid
19 pursuant to the Retailers' Occupation Tax Act, the Municipal
20 Retailers' Occupation Tax Act, the Service Occupation Tax Act
21 and the Municipal Service Occupation Tax Act at each place of
22 business which is located within the redevelopment project
23 area in the manner and for the periods of time requested by the
24 Department of Revenue.

25 When the municipality determines that a portion of an
26 increase in the aggregate amount of taxes paid by retailers

1 and servicemen under the Retailers' Occupation Tax Act, Use
2 Tax Act, Service Use Tax Act, or the Service Occupation Tax Act
3 is the result of a retailer or serviceman initiating retail or
4 service operations in the redevelopment project area by such
5 retailer or serviceman with a resulting termination of retail
6 or service operations by such retailer or serviceman at
7 another location in Illinois in the standard metropolitan
8 statistical area of such municipality, the Department of
9 Revenue shall be notified that the retailers occupation tax
10 liability, use tax liability, service occupation tax
11 liability, or service use tax liability from such retailer's
12 or serviceman's terminated operation shall be included in the
13 base Initial Sales Tax Amounts from which the State Sales Tax
14 Increment is calculated for purposes of State payments to the
15 affected municipality; provided, however, for purposes of this
16 paragraph "termination" shall mean a closing of a retail or
17 service operation which is directly related to the opening of
18 the same retail or service operation in a redevelopment
19 project area which is included within a State Sales Tax
20 Boundary, but it shall not include retail or service
21 operations closed for reasons beyond the control of the
22 retailer or serviceman, as determined by the Department.

23 If the municipality makes the determination referred to in
24 the prior paragraph and notifies the Department and if the
25 relocation is from a location within the municipality, the
26 Department, at the request of the municipality, shall adjust

1 the certified aggregate amount of taxes that constitute the
2 Municipal Sales Tax Increment paid by retailers and servicemen
3 on transactions at places of business located within the State
4 Sales Tax Boundary during the base year using the same
5 procedures as are employed to make the adjustment referred to
6 in the prior paragraph. The adjusted Municipal Sales Tax
7 Increment calculated by the Department shall be sufficient to
8 satisfy the requirements of subsection (1) of this Section.

9 When a municipality which has adopted tax increment
10 allocation financing in 1986 determines that a portion of the
11 aggregate amount of taxes paid by retailers and servicemen
12 under the Retailers Occupation Tax Act, Use Tax Act, Service
13 Use Tax Act, or Service Occupation Tax Act, the Municipal
14 Retailers' Occupation Tax Act and the Municipal Service
15 Occupation Tax Act, includes revenue of a retailer or
16 serviceman which terminated retailer or service operations in
17 1986, prior to the adoption of tax increment allocation
18 financing, the Department of Revenue shall be notified by such
19 municipality that the retailers' occupation tax liability, use
20 tax liability, service occupation tax liability or service use
21 tax liability, from such retailer's or serviceman's terminated
22 operations shall be excluded from the Initial Sales Tax
23 Amounts for such taxes. The revenue from any such retailer or
24 serviceman which is excluded from the base year under this
25 paragraph, shall not be included in calculating incremental
26 revenues if such retailer or serviceman reestablishes such

1 business in the redevelopment project area.

2 For State fiscal year 1992, the Department of Revenue
3 shall budget, and the Illinois General Assembly shall
4 appropriate from the Illinois Tax Increment Fund in the State
5 treasury, an amount not to exceed \$18,000,000 to pay to each
6 eligible municipality the Net State Sales Tax Increment to
7 which such municipality is entitled.

8 Beginning on January 1, 1993, each municipality's
9 proportional share of the Illinois Tax Increment Fund shall be
10 determined by adding the annual Net State Sales Tax Increment
11 and the annual Net Utility Tax Increment to determine the
12 Annual Total Increment. The ratio of the Annual Total
13 Increment of each municipality to the Annual Total Increment
14 for all municipalities, as most recently calculated by the
15 Department, shall determine the proportional shares of the
16 Illinois Tax Increment Fund to be distributed to each
17 municipality.

18 Beginning in October, 1993, and each January, April, July
19 and October thereafter, the Department of Revenue shall
20 certify to the Treasurer and the Comptroller the amounts
21 payable quarter annually during the fiscal year to each
22 municipality under this Section. The Comptroller shall
23 promptly then draw warrants, ordering the State Treasurer to
24 pay such amounts from the Illinois Tax Increment Fund in the
25 State treasury.

26 The Department of Revenue shall utilize the same periods

1 established for determining State Sales Tax Increment to
2 determine the Municipal Sales Tax Increment for the area
3 within a State Sales Tax Boundary and certify such amounts to
4 such municipal treasurer who shall transfer such amounts to
5 the special tax allocation fund.

6 The provisions of this subsection (1) do not apply to
7 additional municipal retailers' occupation or service
8 occupation taxes imposed by municipalities using their home
9 rule powers or imposed pursuant to Sections 8-11-1.3, 8-11-1.4
10 and 8-11-1.5 of this Act. A municipality shall not receive
11 from the State any share of the Illinois Tax Increment Fund
12 unless such municipality deposits all its Municipal Sales Tax
13 Increment and the local incremental real property tax
14 revenues, as provided herein, into the appropriate special tax
15 allocation fund. If, however, a municipality has extended the
16 estimated dates of completion of the redevelopment project and
17 retirement of obligations to finance redevelopment project
18 costs by municipal ordinance to December 31, 2013 under
19 subsection (n) of Section 11-74.4-3, then that municipality
20 shall continue to receive from the State a share of the
21 Illinois Tax Increment Fund so long as the municipality
22 deposits, from any funds available, excluding funds in the
23 special tax allocation fund, an amount equal to the municipal
24 share of the real property tax increment revenues into the
25 special tax allocation fund during the extension period. The
26 amount to be deposited by the municipality in each of the tax

1 years affected by the extension to December 31, 2013 shall be
2 equal to the municipal share of the property tax increment
3 deposited into the special tax allocation fund by the
4 municipality for the most recent year that the property tax
5 increment was distributed. A municipality located within an
6 economic development project area created under the County
7 Economic Development Project Area Property Tax Allocation Act
8 which has abated any portion of its property taxes which
9 otherwise would have been deposited in its special tax
10 allocation fund shall not receive from the State the Net Sales
11 Tax Increment.

12 (2) A municipality which has adopted tax increment
13 allocation financing with regard to an industrial park or
14 industrial park conservation area, prior to January 1, 1988,
15 may by ordinance authorize the Department of Revenue to
16 annually certify and pay from the Illinois Tax Increment Fund
17 to such municipality for deposit in the municipality's special
18 tax allocation fund an amount equal to the Net State Utility
19 Tax Increment. Provided that for purposes of this Section no
20 amendments adding additional area to the redevelopment project
21 area shall be taken into account if such amendments are
22 adopted by the municipality after January 1, 1988.
23 Municipalities adopting an ordinance under this subsection (2)
24 of this Section for a redevelopment project area shall not be
25 entitled to payment of State taxes authorized under subsection
26 (1) of this Section for the same redevelopment project area

1 which is within a State Sales Tax Boundary. Nothing herein
2 shall be construed to prevent a municipality from receiving
3 payment of State taxes authorized under subsection (1) of this
4 Section for a separate redevelopment project area within a
5 State Sales Tax Boundary that does not overlap in any way with
6 the redevelopment project area receiving payments of State
7 taxes pursuant to subsection (2) of this Section.

8 A certified copy of such ordinance shall be submitted to
9 the Department of Commerce and Economic Opportunity and the
10 Department of Revenue not later than 30 days after the
11 effective date of the ordinance.

12 When a municipality determines that a portion of an
13 increase in the aggregate amount of taxes paid by industrial
14 or commercial facilities under the Public Utilities Act, is
15 the result of an industrial or commercial facility initiating
16 operations in the redevelopment project area with a resulting
17 termination of such operations by such industrial or
18 commercial facility at another location in Illinois, the
19 Department of Revenue shall be notified by such municipality
20 that such industrial or commercial facility's liability under
21 the Public Utility Tax Act shall be included in the base from
22 which tax increments are calculated for purposes of State
23 payments to the affected municipality.

24 After receipt of the calculations by the public utility as
25 required by subsection (4) of this Section, the Department of
26 Revenue shall annually budget and the Illinois General

1 Assembly shall annually appropriate from the General Revenue
2 Fund through State Fiscal Year 1989, and thereafter from the
3 Illinois Tax Increment Fund, an amount sufficient to pay to
4 each eligible municipality the amount of incremental revenue
5 attributable to State electric and gas taxes as reflected by
6 the charges imposed on persons in the project area to which
7 such municipality is entitled by comparing the preceding
8 calendar year with the base year as determined by this
9 Section. Beginning on January 1, 1993, each municipality's
10 proportional share of the Illinois Tax Increment Fund shall be
11 determined by adding the annual Net State Utility Tax
12 Increment and the annual Net Utility Tax Increment to
13 determine the Annual Total Increment. The ratio of the Annual
14 Total Increment of each municipality to the Annual Total
15 Increment for all municipalities, as most recently calculated
16 by the Department, shall determine the proportional shares of
17 the Illinois Tax Increment Fund to be distributed to each
18 municipality.

19 A municipality shall not receive any share of the Illinois
20 Tax Increment Fund from the State unless such municipality
21 imposes the maximum municipal charges authorized pursuant to
22 Section 9-221 of the Public Utilities Act and deposits all
23 municipal utility tax incremental revenues as certified by the
24 public utilities, and all local real estate tax increments
25 into such municipality's special tax allocation fund.

26 (3) Within 30 days after the adoption of the ordinance

1 required by either subsection (1) or subsection (2) of this
2 Section, the municipality shall transmit to the Department of
3 Commerce and Economic Opportunity and the Department of
4 Revenue the following:

5 (a) if applicable, a certified copy of the ordinance
6 required by subsection (1) accompanied by a complete list
7 of street names and the range of street numbers of each
8 street located within the redevelopment project area for
9 which payments are to be made under this Section in both
10 the base year and in the year preceding the payment year;
11 and the addresses of persons registered with the
12 Department of Revenue; and, the name under which each such
13 retailer or serviceman conducts business at that address,
14 if different from the corporate name; and the Illinois
15 Business Tax Number of each such person (The municipality
16 shall update this list in the event of a revision of the
17 redevelopment project area, or the opening or closing or
18 name change of any street or part thereof in the
19 redevelopment project area, or if the Department of
20 Revenue informs the municipality of an addition or
21 deletion pursuant to the monthly updates given by the
22 Department.);

23 (b) if applicable, a certified copy of the ordinance
24 required by subsection (2) accompanied by a complete list
25 of street names and range of street numbers of each street
26 located within the redevelopment project area, the utility

1 customers in the project area, and the utilities serving
2 the redevelopment project areas;

3 (c) certified copies of the ordinances approving the
4 redevelopment plan and designating the redevelopment
5 project area;

6 (d) a copy of the redevelopment plan as approved by
7 the municipality;

8 (e) an opinion of legal counsel that the municipality
9 had complied with the requirements of this Act; and

10 (f) a certification by the chief executive officer of
11 the municipality that with regard to a redevelopment
12 project area: (1) the municipality has committed all of
13 the municipal tax increment created pursuant to this Act
14 for deposit in the special tax allocation fund, (2) the
15 redevelopment projects described in the redevelopment plan
16 would not be completed without the use of State
17 incremental revenues pursuant to this Act, (3) the
18 municipality will pursue the implementation of the
19 redevelopment plan in an expeditious manner, (4) the
20 incremental revenues created pursuant to this Section will
21 be exclusively utilized for the development of the
22 redevelopment project area, and (5) the increased revenue
23 created pursuant to this Section shall be used exclusively
24 to pay redevelopment project costs as defined in this Act.

25 (4) The Department of Revenue upon receipt of the
26 information set forth in paragraph (b) of subsection (3) shall

1 immediately forward such information to each public utility
2 furnishing natural gas or electricity to buildings within the
3 redevelopment project area. Upon receipt of such information,
4 each public utility shall promptly:

5 (a) provide to the Department of Revenue and the
6 municipality separate lists of the names and addresses of
7 persons within the redevelopment project area receiving
8 natural gas or electricity from such public utility. Such
9 list shall be updated as necessary by the public utility.
10 Each month thereafter the public utility shall furnish the
11 Department of Revenue and the municipality with an
12 itemized listing of charges imposed pursuant to Sections
13 9-221 and 9-222 of the Public Utilities Act on persons
14 within the redevelopment project area.

15 (b) determine the amount of charges imposed pursuant
16 to Sections 9-221 and 9-222 of the Public Utilities Act on
17 persons in the redevelopment project area during the base
18 year, both as a result of municipal taxes on electricity
19 and gas and as a result of State taxes on electricity and
20 gas and certify such amounts both to the municipality and
21 the Department of Revenue; and

22 (c) determine the amount of charges imposed pursuant
23 to Sections 9-221 and 9-222 of the Public Utilities Act on
24 persons in the redevelopment project area on a monthly
25 basis during the base year, both as a result of State and
26 municipal taxes on electricity and gas and certify such

1 separate amounts both to the municipality and the
2 Department of Revenue.

3 After the determinations are made in paragraphs (b) and
4 (c), the public utility shall monthly during the existence of
5 the redevelopment project area notify the Department of
6 Revenue and the municipality of any increase in charges over
7 the base year determinations made pursuant to paragraphs (b)
8 and (c).

9 (5) The payments authorized under this Section shall be
10 deposited by the municipal treasurer in the special tax
11 allocation fund of the municipality, which for accounting
12 purposes shall identify the sources of each payment as:
13 municipal receipts from the State retailers occupation,
14 service occupation, use and service use taxes; and municipal
15 public utility taxes charged to customers under the Public
16 Utilities Act and State public utility taxes charged to
17 customers under the Public Utilities Act.

18 (6) Before the effective date of this amendatory Act of
19 the 91st General Assembly, any municipality receiving payments
20 authorized under this Section for any redevelopment project
21 area or area within a State Sales Tax Boundary within the
22 municipality shall submit to the Department of Revenue and to
23 the taxing districts which are sent the notice required by
24 Section 6 of this Act annually within 180 days after the close
25 of each municipal fiscal year the following information for
26 the immediately preceding fiscal year:

1 (a) Any amendments to the redevelopment plan, the
2 redevelopment project area, or the State Sales Tax
3 Boundary.

4 (b) Audited financial statements of the special tax
5 allocation fund for fiscal years ending before January 1,
6 2028.

7 (c) Certification of the Chief Executive Officer of
8 the municipality that the municipality has complied with
9 all of the requirements of this Act during the preceding
10 fiscal year.

11 (d) An opinion of legal counsel that the municipality
12 is in compliance with this Act.

13 (e) An analysis of the special tax allocation fund
14 which sets forth:

15 (1) the balance in the special tax allocation fund
16 at the beginning of the fiscal year;

17 (2) all amounts deposited in the special tax
18 allocation fund by source;

19 (3) all expenditures from the special tax
20 allocation fund by category of permissible
21 redevelopment project cost; and

22 (4) the balance in the special tax allocation fund
23 at the end of the fiscal year including a breakdown of
24 that balance by source. Such ending balance shall be
25 designated as surplus if it is not required for
26 anticipated redevelopment project costs or to pay debt

1 service on bonds issued to finance redevelopment
2 project costs, as set forth in Section 11-74.4-7
3 hereof.

4 (f) A description of all property purchased by the
5 municipality within the redevelopment project area
6 including:

- 7 1. Street address
- 8 2. Approximate size or description of property
- 9 3. Purchase price
- 10 4. Seller of property.

11 (g) A statement setting forth all activities
12 undertaken in furtherance of the objectives of the
13 redevelopment plan, including:

- 14 1. Any project implemented in the preceding fiscal
15 year
- 16 2. A description of the redevelopment activities
17 undertaken
- 18 3. A description of any agreements entered into by
19 the municipality with regard to the disposition or
20 redevelopment of any property within the redevelopment
21 project area or the area within the State Sales Tax
22 Boundary.

23 (h) With regard to any obligations issued by the
24 municipality:

- 25 1. copies of bond ordinances or resolutions
- 26 2. copies of any official statements

1 3. an analysis prepared by financial advisor or
2 underwriter setting forth: (a) nature and term of
3 obligation; and (b) projected debt service including
4 required reserves and debt coverage.

5 (i) For fiscal years ending before January 1, 2028, a
6 ~~A~~ certified audit report reviewing compliance with this
7 statute performed by an independent public accountant
8 certified and licensed by the authority of the State of
9 Illinois. The financial portion of the audit must be
10 conducted in accordance with Standards for Audits of
11 Governmental Organizations, Programs, Activities, and
12 Functions adopted by the Comptroller General of the United
13 States (1981), as amended. The audit report shall contain
14 a letter from the independent certified public accountant
15 indicating compliance or noncompliance with the
16 requirements of subsection (q) of Section 11-74.4-3. If
17 the audit indicates that expenditures are not in
18 compliance with the law, the Department of Revenue shall
19 withhold State sales and utility tax increment payments to
20 the municipality until compliance has been reached, and an
21 amount equal to the ineligible expenditures has been
22 returned to the Special Tax Allocation Fund.

23 (6.1) After July 29, 1988 and before the effective date of
24 this amendatory Act of the 91st General Assembly, any funds
25 which have not been designated for use in a specific
26 development project in the annual report shall be designated

1 as surplus. No funds may be held in the Special Tax Allocation
2 Fund for more than 36 months from the date of receipt unless
3 the money is required for payment of contractual obligations
4 for specific development project costs. If held for more than
5 36 months in violation of the preceding sentence, such funds
6 shall be designated as surplus. Any funds designated as
7 surplus must first be used for early redemption of any bond
8 obligations. Any funds designated as surplus which are not
9 disposed of as otherwise provided in this paragraph, shall be
10 distributed as surplus as provided in Section 11-74.4-7.

11 (7) Any appropriation made pursuant to this Section for
12 the 1987 State fiscal year shall not exceed the amount of \$7
13 million and for the 1988 State fiscal year the amount of \$10
14 million. The amount which shall be distributed to each
15 municipality shall be the incremental revenue to which each
16 municipality is entitled as calculated by the Department of
17 Revenue, unless the requests of the municipality exceed the
18 appropriation, then the amount to which each municipality
19 shall be entitled shall be prorated among the municipalities
20 in the same proportion as the increment to which the
21 municipality would be entitled bears to the total increment
22 which all municipalities would receive in the absence of this
23 limitation, provided that no municipality may receive an
24 amount in excess of 15% of the appropriation. For the 1987 Net
25 State Sales Tax Increment payable in Fiscal Year 1989, no
26 municipality shall receive more than 7.5% of the total

1 appropriation; provided, however, that any of the
2 appropriation remaining after such distribution shall be
3 prorated among municipalities on the basis of their pro rata
4 share of the total increment. Beginning on January 1, 1993,
5 each municipality's proportional share of the Illinois Tax
6 Increment Fund shall be determined by adding the annual Net
7 State Sales Tax Increment and the annual Net Utility Tax
8 Increment to determine the Annual Total Increment. The ratio
9 of the Annual Total Increment of each municipality to the
10 Annual Total Increment for all municipalities, as most
11 recently calculated by the Department, shall determine the
12 proportional shares of the Illinois Tax Increment Fund to be
13 distributed to each municipality.

14 (7.1) No distribution of Net State Sales Tax Increment to
15 a municipality for an area within a State Sales Tax Boundary
16 shall exceed in any State Fiscal Year an amount equal to 3
17 times the sum of the Municipal Sales Tax Increment, the real
18 property tax increment and deposits of funds from other
19 sources, excluding state and federal funds, as certified by
20 the city treasurer to the Department of Revenue for an area
21 within a State Sales Tax Boundary. After July 29, 1988, for
22 those municipalities which issue bonds between June 1, 1988
23 and 3 years from July 29, 1988 to finance redevelopment
24 projects within the area in a State Sales Tax Boundary, the
25 distribution of Net State Sales Tax Increment during the 16th
26 through 20th years from the date of issuance of the bonds shall

1 not exceed in any State Fiscal Year an amount equal to 2 times
2 the sum of the Municipal Sales Tax Increment, the real
3 property tax increment and deposits of funds from other
4 sources, excluding State and federal funds.

5 (8) Any person who knowingly files or causes to be filed
6 false information for the purpose of increasing the amount of
7 any State tax incremental revenue commits a Class A
8 misdemeanor.

9 (9) The following procedures shall be followed to
10 determine whether municipalities have complied with the Act
11 for the purpose of receiving distributions after July 1, 1989
12 pursuant to subsection (1) of this Section 11-74.4-8a.

13 (a) The Department of Revenue shall conduct a
14 preliminary review of the redevelopment project areas and
15 redevelopment plans pertaining to those municipalities
16 receiving payments from the State pursuant to subsection
17 (1) of Section 8a of this Act for the purpose of
18 determining compliance with the following standards:

19 (1) For any municipality with a population of more
20 than 12,000 as determined by the 1980 U.S. Census: (a)
21 the redevelopment project area, or in the case of a
22 municipality which has more than one redevelopment
23 project area, each such area, must be contiguous and
24 the total of all such areas shall not comprise more
25 than 25% of the area within the municipal boundaries
26 nor more than 20% of the equalized assessed value of

1 the municipality; (b) the aggregate amount of 1985
2 taxes in the redevelopment project area, or in the
3 case of a municipality which has more than one
4 redevelopment project area, the total of all such
5 areas, shall be not more than 25% of the total base
6 year taxes paid by retailers and servicemen on
7 transactions at places of business located within the
8 municipality under the Retailers' Occupation Tax Act,
9 the Use Tax Act, the Service Use Tax Act, and the
10 Service Occupation Tax Act. Redevelopment project
11 areas created prior to 1986 are not subject to the
12 above standards if their boundaries were not amended
13 in 1986.

14 (2) For any municipality with a population of
15 12,000 or less as determined by the 1980 U.S. Census:
16 (a) the redevelopment project area, or in the case of a
17 municipality which has more than one redevelopment
18 project area, each such area, must be contiguous and
19 the total of all such areas shall not comprise more
20 than 35% of the area within the municipal boundaries
21 nor more than 30% of the equalized assessed value of
22 the municipality; (b) the aggregate amount of 1985
23 taxes in the redevelopment project area, or in the
24 case of a municipality which has more than one
25 redevelopment project area, the total of all such
26 areas, shall not be more than 35% of the total base

1 year taxes paid by retailers and servicemen on
2 transactions at places of business located within the
3 municipality under the Retailers' Occupation Tax Act,
4 the Use Tax Act, the Service Use Tax Act, and the
5 Service Occupation Tax Act. Redevelopment project
6 areas created prior to 1986 are not subject to the
7 above standards if their boundaries were not amended
8 in 1986.

9 (3) Such preliminary review of the redevelopment
10 project areas applying the above standards shall be
11 completed by November 1, 1988, and on or before
12 November 1, 1988, the Department shall notify each
13 municipality by certified mail, return receipt
14 requested that either (1) the Department requires
15 additional time in which to complete its preliminary
16 review; or (2) the Department is issuing either (a) a
17 Certificate of Eligibility or (b) a Notice of Review.
18 If the Department notifies a municipality that it
19 requires additional time to complete its preliminary
20 investigation, it shall complete its preliminary
21 investigation no later than February 1, 1989, and by
22 February 1, 1989 shall issue to each municipality
23 either (a) a Certificate of Eligibility or (b) a
24 Notice of Review. A redevelopment project area for
25 which a Certificate of Eligibility has been issued
26 shall be deemed a "State Sales Tax Boundary."

1 (4) The Department of Revenue shall also issue a
2 Notice of Review if the Department has received a
3 request by November 1, 1988 to conduct such a review
4 from taxpayers in the municipality, local taxing
5 districts located in the municipality or the State of
6 Illinois, or if the redevelopment project area has
7 more than 5 retailers and has had growth in State sales
8 tax revenue of more than 15% from calendar year 1985 to
9 1986.

10 (b) For those municipalities receiving a Notice of
11 Review, the Department will conduct a secondary review
12 consisting of: (i) application of the above standards
13 contained in subsection (9) (a) (1) (a) and (b) or
14 (9) (a) (2) (a) and (b), and (ii) the definitions of blighted
15 and conservation area provided for in Section 11-74.4-3.
16 Such secondary review shall be completed by July 1, 1989.

17 Upon completion of the secondary review, the
18 Department will issue (a) a Certificate of Eligibility or
19 (b) a Preliminary Notice of Deficiency. Any municipality
20 receiving a Preliminary Notice of Deficiency may amend its
21 redevelopment project area to meet the standards and
22 definitions set forth in this paragraph (b). This amended
23 redevelopment project area shall become the "State Sales
24 Tax Boundary" for purposes of determining the State Sales
25 Tax Increment.

26 (c) If the municipality advises the Department of its

1 intent to comply with the requirements of paragraph (b) of
2 this subsection outlined in the Preliminary Notice of
3 Deficiency, within 120 days of receiving such notice from
4 the Department, the municipality shall submit
5 documentation to the Department of the actions it has
6 taken to cure any deficiencies. Thereafter, within 30 days
7 of the receipt of the documentation, the Department shall
8 either issue a Certificate of Eligibility or a Final
9 Notice of Deficiency. If the municipality fails to advise
10 the Department of its intent to comply or fails to submit
11 adequate documentation of such cure of deficiencies the
12 Department shall issue a Final Notice of Deficiency that
13 provides that the municipality is ineligible for payment
14 of the Net State Sales Tax Increment.

15 (d) If the Department issues a final determination of
16 ineligibility, the municipality shall have 30 days from
17 the receipt of determination to protest and request a
18 hearing. Such hearing shall be conducted in accordance
19 with Sections 10-25, 10-35, 10-40, and 10-50 of the
20 Illinois Administrative Procedure Act. The decision
21 following the hearing shall be subject to review under the
22 Administrative Review Law.

23 (e) Any Certificate of Eligibility issued pursuant to
24 this subsection 9 shall be binding only on the State for
25 the purposes of establishing municipal eligibility to
26 receive revenue pursuant to subsection (1) of this Section

1 11-74.4-8a.

2 (f) It is the intent of this subsection that the
3 periods of time to cure deficiencies shall be in addition
4 to all other periods of time permitted by this Section,
5 regardless of the date by which plans were originally
6 required to be adopted. To cure said deficiencies,
7 however, the municipality shall be required to follow the
8 procedures and requirements pertaining to amendments, as
9 provided in Sections 11-74.4-5 and 11-74.4-6 of this Act.

10 (10) If a municipality adopts a State Sales Tax Boundary
11 in accordance with the provisions of subsection (9) of this
12 Section, such boundaries shall subsequently be utilized to
13 determine Revised Initial Sales Tax Amounts and the Net State
14 Sales Tax Increment; provided, however, that such revised
15 State Sales Tax Boundary shall not have any effect upon the
16 boundary of the redevelopment project area established for the
17 purposes of determining the ad valorem taxes on real property
18 pursuant to Sections 11-74.4-7 and 11-74.4-8 of this Act nor
19 upon the municipality's authority to implement the
20 redevelopment plan for that redevelopment project area. For
21 any redevelopment project area with a smaller State Sales Tax
22 Boundary within its area, the municipality may annually elect
23 to deposit the Municipal Sales Tax Increment for the
24 redevelopment project area in the special tax allocation fund
25 and shall certify the amount to the Department prior to
26 receipt of the Net State Sales Tax Increment. Any municipality

1 required by subsection (9) to establish a State Sales Tax
2 Boundary for one or more of its redevelopment project areas
3 shall submit all necessary information required by the
4 Department concerning such boundary and the retailers therein,
5 by October 1, 1989, after complying with the procedures for
6 amendment set forth in Sections 11-74.4-5 and 11-74.4-6 of
7 this Act. Net State Sales Tax Increment produced within the
8 State Sales Tax Boundary shall be spent only within that area.
9 However expenditures of all municipal property tax increment
10 and municipal sales tax increment in a redevelopment project
11 area are not required to be spent within the smaller State
12 Sales Tax Boundary within such redevelopment project area.

13 (11) The Department of Revenue shall have the authority to
14 issue rules and regulations for purposes of this Section.

15 (12) If, under Section 5.4.1 of the Illinois Enterprise
16 Zone Act, a municipality determines that property that lies
17 within a State Sales Tax Boundary has an improvement,
18 rehabilitation, or renovation that is entitled to a property
19 tax abatement, then that property along with any improvements,
20 rehabilitation, or renovations shall be immediately removed
21 from any State Sales Tax Boundary. The municipality that made
22 the determination shall notify the Department of Revenue
23 within 30 days after the determination. Once a property is
24 removed from the State Sales Tax Boundary because of the
25 existence of a property tax abatement resulting from an
26 enterprise zone, then that property shall not be permitted to

1 be amended into a State Sales Tax Boundary.

2 (Source: P.A. 100-201, eff. 8-18-17.)

3 (65 ILCS 5/11-74.6-22)

4 Sec. 11-74.6-22. Adoption of ordinance; requirements;
5 changes.

6 (a) Before adoption of an ordinance proposing the
7 designation of a redevelopment planning area or a
8 redevelopment project area, or both, or approving a
9 redevelopment plan or redevelopment project, the municipality
10 or commission designated pursuant to subsection (1) of Section
11 11-74.6-15 shall fix by ordinance or resolution a time and
12 place for public hearing. Prior to the adoption of the
13 ordinance or resolution establishing the time and place for
14 the public hearing, the municipality shall make available for
15 public inspection a redevelopment plan or a report that
16 provides in sufficient detail, the basis for the eligibility
17 of the redevelopment project area. The report along with the
18 name of a person to contact for further information shall be
19 sent to the affected taxing district by certified mail within
20 a reasonable time following the adoption of the ordinance or
21 resolution establishing the time and place for the public
22 hearing.

23 At the public hearing any interested person or affected
24 taxing district may file with the municipal clerk written
25 objections to the ordinance and may be heard orally on any

1 issues that are the subject of the hearing. The municipality
2 shall hear and determine all alternate proposals or bids for
3 any proposed conveyance, lease, mortgage or other disposition
4 of land and all protests and objections at the hearing and the
5 hearing may be adjourned to another date without further
6 notice other than a motion to be entered upon the minutes
7 fixing the time and place of the later hearing. At the public
8 hearing or at any time prior to the adoption by the
9 municipality of an ordinance approving a redevelopment plan,
10 the municipality may make changes in the redevelopment plan.
11 Changes which (1) add additional parcels of property to the
12 proposed redevelopment project area, (2) substantially affect
13 the general land uses proposed in the redevelopment plan, or
14 (3) substantially change the nature of or extend the life of
15 the redevelopment project shall be made only after the
16 municipality gives notice, convenes a joint review board, and
17 conducts a public hearing pursuant to the procedures set forth
18 in this Section and in Section 11-74.6-25. Changes which do
19 not (1) add additional parcels of property to the proposed
20 redevelopment project area, (2) substantially affect the
21 general land uses proposed in the redevelopment plan, or (3)
22 substantially change the nature of or extend the life of the
23 redevelopment project may be made without further hearing,
24 provided that the municipality shall give notice of any such
25 changes by mail to each affected taxing district and by
26 publication once in a newspaper of general circulation within

1 the affected taxing district. Such notice by mail and by
2 publication shall each occur not later than 10 days following
3 the adoption by ordinance of such changes.

4 (b) Before adoption of an ordinance proposing the
5 designation of a redevelopment planning area or a
6 redevelopment project area, or both, or amending the
7 boundaries of an existing redevelopment project area or
8 redevelopment planning area, or both, the municipality shall
9 convene a joint review board to consider the proposal. The
10 board shall consist of a representative selected by each
11 taxing district that has authority to levy real property taxes
12 on the property within the proposed redevelopment project area
13 and that has at least 5% of its total equalized assessed value
14 located within the proposed redevelopment project area, a
15 representative selected by the municipality and a public
16 member. The public member and the board's chairperson shall be
17 selected by a majority of other board members.

18 All board members shall be appointed and the first board
19 meeting held within 14 days following the notice by the
20 municipality to all the taxing districts as required by
21 subsection (c) of Section 11-74.6-25. The notice shall also
22 advise the taxing bodies represented on the joint review board
23 of the time and place of the first meeting of the board.
24 Additional meetings of the board shall be held upon the call of
25 any 2 members. The municipality seeking designation of the
26 redevelopment project area may provide administrative support

1 to the board.

2 The board shall review the public record, planning
3 documents and proposed ordinances approving the redevelopment
4 plan and project to be adopted by the municipality. As part of
5 its deliberations, the board may hold additional hearings on
6 the proposal. A board's recommendation, if any, shall be a
7 written recommendation adopted by a majority vote of the board
8 and submitted to the municipality within 30 days after the
9 board convenes. A board's recommendation shall be binding upon
10 the municipality. Failure of the board to submit its
11 recommendation on a timely basis shall not be cause to delay
12 the public hearing or the process of establishing or amending
13 the redevelopment project area. The board's recommendation on
14 the proposal shall be based upon the area satisfying the
15 applicable eligibility criteria defined in Section 11-74.6-10
16 and whether there is a basis for the municipal findings set
17 forth in the redevelopment plan as required by this Act. If the
18 board does not file a recommendation it shall be presumed that
19 the board has found that the redevelopment project area
20 satisfies the eligibility criteria.

21 (c) After a municipality has by ordinance approved a
22 redevelopment plan and designated a redevelopment planning
23 area or a redevelopment project area, or both, the plan may be
24 amended and additional properties may be added to the
25 redevelopment project area only as herein provided. Amendments
26 which (1) add additional parcels of property to the proposed

1 redevelopment project area, (2) substantially affect the
2 general land uses proposed in the redevelopment plan, (3)
3 substantially change the nature of the redevelopment project,
4 (4) increase the total estimated redevelopment project costs
5 set out in the redevelopment plan by more than 5% after
6 adjustment for inflation from the date the plan was adopted,
7 or (5) add additional redevelopment project costs to the
8 itemized list of redevelopment project costs set out in the
9 redevelopment plan shall be made only after the municipality
10 gives notice, convenes a joint review board, and conducts a
11 public hearing pursuant to the procedures set forth in this
12 Section and in Section 11-74.6-25. Changes which do not (1)
13 add additional parcels of property to the proposed
14 redevelopment project area, (2) substantially affect the
15 general land uses proposed in the redevelopment plan, (3)
16 substantially change the nature of the redevelopment project,
17 (4) increase the total estimated redevelopment project cost
18 set out in the redevelopment plan by more than 5% after
19 adjustment for inflation from the date the plan was adopted,
20 or (5) add additional redevelopment project costs to the
21 itemized list of redevelopment project costs set out in the
22 redevelopment plan may be made without further hearing,
23 provided that the municipality shall give notice of any such
24 changes by mail to each affected taxing district and by
25 publication once in a newspaper of general circulation within
26 the affected taxing district. Such notice by mail and by

1 publication shall each occur not later than 10 days following
2 the adoption by ordinance of such changes.

3 Notwithstanding Section 11-74.6-50, the redevelopment
4 project area established by an ordinance adopted in its final
5 form on December 19, 2011 by the City of Loves Park may be
6 expanded by the adoption of an ordinance to that effect
7 without further hearing or notice to include land that (i) is
8 at least in part contiguous to the existing redevelopment
9 project area, (ii) does not exceed approximately 16.56 acres,
10 (iii) at the time of the establishment of the redevelopment
11 project area would have been otherwise eligible for inclusion
12 in the redevelopment project area, and (iv) is zoned so as to
13 comply with this Act prior to its inclusion in the
14 redevelopment project area.

15 (d) After the effective date of this amendatory Act of the
16 91st General Assembly, a municipality shall submit the
17 following information for each redevelopment project area (i)
18 to the State Comptroller under Section 8-8-3.5 of the Illinois
19 Municipal Code, subject to any extensions or exemptions
20 provided at the Comptroller's discretion under that Section,
21 and (ii) to all taxing districts overlapping the redevelopment
22 project area no later than 180 days after the close of each
23 municipal fiscal year, or, for fiscal years ending before
24 January 1, 2028, ~~year or~~ as soon thereafter as the audited
25 financial statements become available and, in any case, shall
26 be submitted before the annual meeting of the joint review

1 board to each of the taxing districts that overlap the
2 redevelopment project area:

3 (1) Any amendments to the redevelopment plan, or the
4 redevelopment project area.

5 (1.5) A list of the redevelopment project areas
6 administered by the municipality and, if applicable, the
7 date each redevelopment project area was designated or
8 terminated by the municipality.

9 (2) Audited financial statements of the special tax
10 allocation fund once a cumulative total of \$100,000 of tax
11 increment revenues has been deposited in the fund for
12 fiscal years ending before January 1, 2028.

13 (3) Certification of the Chief Executive Officer of
14 the municipality that the municipality has complied with
15 all of the requirements of this Act during the preceding
16 fiscal year.

17 (4) An opinion of legal counsel that the municipality
18 is in compliance with this Act.

19 (5) An analysis of the special tax allocation fund
20 which sets forth:

21 (A) the balance in the special tax allocation fund
22 at the beginning of the fiscal year;

23 (B) all amounts deposited in the special tax
24 allocation fund by source;

25 (C) an itemized list of all expenditures from the
26 special tax allocation fund by category of permissible

1 redevelopment project cost; and

2 (D) the balance in the special tax allocation fund
3 at the end of the fiscal year including a breakdown of
4 that balance by source and a breakdown of that balance
5 identifying any portion of the balance that is
6 required, pledged, earmarked, or otherwise designated
7 for payment of or securing of obligations and
8 anticipated redevelopment project costs. Any portion
9 of such ending balance that has not been identified or
10 is not identified as being required, pledged,
11 earmarked, or otherwise designated for payment of or
12 securing of obligations or anticipated redevelopment
13 project costs shall be designated as surplus as set
14 forth in Section 11-74.6-30 hereof.

15 (6) A description of all property purchased by the
16 municipality within the redevelopment project area
17 including:

18 (A) Street address.

19 (B) Approximate size or description of property.

20 (C) Purchase price.

21 (D) Seller of property.

22 (7) A statement setting forth all activities
23 undertaken in furtherance of the objectives of the
24 redevelopment plan, including:

25 (A) Any project implemented in the preceding
26 fiscal year.

1 (B) A description of the redevelopment activities
2 undertaken.

3 (C) A description of any agreements entered into
4 by the municipality with regard to the disposition or
5 redevelopment of any property within the redevelopment
6 project area.

7 (D) Additional information on the use of all funds
8 received under this Division and steps taken by the
9 municipality to achieve the objectives of the
10 redevelopment plan.

11 (E) Information regarding contracts that the
12 municipality's tax increment advisors or consultants
13 have entered into with entities or persons that have
14 received, or are receiving, payments financed by tax
15 increment revenues produced by the same redevelopment
16 project area.

17 (F) Any reports submitted to the municipality by
18 the joint review board.

19 (G) A review of public and, to the extent
20 possible, private investment actually undertaken to
21 date after the effective date of this amendatory Act
22 of the 91st General Assembly and estimated to be
23 undertaken during the following year. This review
24 shall, on a project-by-project basis, set forth the
25 estimated amounts of public and private investment
26 incurred after the effective date of this amendatory

1 Act of the 91st General Assembly and provide the ratio
2 of private investment to public investment to the date
3 of the report and as estimated to the completion of the
4 redevelopment project.

5 (8) With regard to any obligations issued by the
6 municipality:

7 (A) copies of any official statements; and

8 (B) an analysis prepared by financial advisor or
9 underwriter, chosen by the municipality, setting
10 forth: (i) nature and term of obligation; (ii)
11 projected debt service including required reserves and
12 debt coverage; and (iii) actual debt service.

13 (9) For special tax allocation funds that have
14 received cumulative deposits of incremental tax revenues
15 of \$100,000 or more, a certified audit report reviewing
16 compliance with this Act performed by an independent
17 public accountant certified and licensed by the authority
18 of the State of Illinois. The financial portion of the
19 audit must be conducted in accordance with Standards for
20 Audits of Governmental Organizations, Programs,
21 Activities, and Functions adopted by the Comptroller
22 General of the United States (1981), as amended, or the
23 standards specified by Section 8-8-5 of the Illinois
24 Municipal Auditing Law of the Illinois Municipal Code. The
25 audit report shall contain a letter from the independent
26 certified public accountant indicating compliance or

1 noncompliance with the requirements of subsection (o) of
2 Section 11-74.6-10.

3 In addition to information required to be reported under
4 this Section, for Fiscal Year 2022 and each fiscal year
5 thereafter, reporting municipalities shall also report to the
6 Comptroller annually in a manner and format prescribed by the
7 Comptroller: (1) the number of jobs, if any, projected to be
8 created for each redevelopment project area at the time of
9 approval of the redevelopment agreement; (2) the number of
10 jobs, if any, created as a result of the development to date
11 for that reporting period under the same guidelines and
12 assumptions as was used for the projections used at the time of
13 approval of the redevelopment agreement; (3) the amount of
14 increment projected to be created at the time of approval of
15 the redevelopment agreement for each redevelopment project
16 area; (4) the amount of increment created as a result of the
17 development to date for that reporting period using the same
18 assumptions as was used for the projections used at the time of
19 the approval of the redevelopment agreement; and (5) the
20 stated rate of return identified by the developer to the
21 municipality for each redevelopment project area, if any.
22 Stated rates of return required to be reported in item (5)
23 shall be independently verified by a third party chosen by the
24 municipality. Reporting municipalities shall also report to
25 the Comptroller a copy of the redevelopment plan each time the
26 redevelopment plan is enacted, amended, or extended in a

1 manner and format prescribed by the Comptroller. These
2 requirements shall only apply to redevelopment projects
3 beginning in or after Fiscal Year 2022.

4 (e) The joint review board shall meet annually 180 days
5 after the close of the municipal fiscal year, or, for fiscal
6 years ending before January 1, 2028, ~~year or~~ as soon as the
7 redevelopment project audit for that fiscal year becomes
8 available to review the effectiveness and status of the
9 redevelopment project area up to that date.

10 (Source: P.A. 102-127, eff. 7-23-21.)

11 (65 ILCS 5/11-94-5) (from Ch. 24, par. 11-94-5)

12 Sec. 11-94-5. Each municipality which issues bonds and
13 constructs or acquires or improves a facility under this
14 Division 94 shall charge for the use thereof at a rate which at
15 all times is sufficient to pay maintenance and operation
16 costs, depreciation and the principal and interest on the
17 bonds. Such a municipality may make, enact, and enforce all
18 needful rules and regulations for the construction,
19 acquisition, improvement, extension, management, maintenance,
20 care, and protection of its natatoriums or swimming pools,
21 indoor or outdoor tennis courts, handball, racquetball or
22 squash courts, artificial ice skating rinks or golf courses,
23 or any other recreational facility, or any combination of
24 facilities, as the case may be, and for the use thereof.
25 Charges or rates for the use of the facility shall be

1 established, revised, maintained, and payable as the corporate
2 authorities may determine by ordinance.

3 While any bond issued under this Division 94 is
4 outstanding, such a municipality is required to maintain and
5 operate its natatoriums or swimming pools, indoor or outdoor
6 tennis courts, handball, racquetball or squash courts,
7 artificial ice skating rinks or golf courses, or any other
8 recreational facility, or any combination of facilities, as
9 long as it can do so out of the revenue derived from the
10 operation thereof. It shall not sell, lease, loan, mortgage or
11 in any other manner dispose of the natatoriums or swimming
12 pools, indoor or outdoor tennis courts, handball, racquetball
13 or squash courts, artificial ice skating rinks or golf
14 courses, or any other recreational facility, or any
15 combination of facilities, until all of the bonds so issued
16 have been paid in full, both principal and interest or until
17 provision has been made for the payment of all of the bonds and
18 interests thereon in full.

19 Such a municipality shall install and maintain a proper
20 system of accounts, showing the amount of revenue received
21 from the operation of its natatoriums or swimming pools,
22 indoor or outdoor tennis courts, handball, racquetball or
23 squash courts, artificial ice skating rinks or golf courses.
24 At least once each year, the municipality shall have the
25 accounts properly audited for fiscal years ending before
26 January 1, 2028. A report of this audit shall be open for

1 inspection at all times to any taxpayer, or to a holder of any
2 bond or coupon of any bond issued under this Division 94, or to
3 their respective representatives.

4 This amendatory Act of 1973 is not a limit upon any
5 municipality which is a home rule unit.

6 This amendatory Act of 1975 is not a limit upon any
7 municipality which is a home rule unit.

8 (Source: P.A. 81-1509.)

9 (65 ILCS 5/11-117-13) (from Ch. 24, par. 11-117-13)

10 Sec. 11-117-13. Any municipality, owning a public utility,
11 shall keep the accounts for each public utility distinct from
12 other municipal accounts and in such manner as to show the true
13 and complete financial results of municipal ownership or
14 ownership and operation, as the case may be. These accounts
15 shall be so kept as to show (1) the actual cost of the
16 municipality of each public utility owned; (2) all costs of
17 maintenance, extension, and improvement; (3) all operating
18 expenses of every description, in case of municipal operation;
19 (4) the amounts set aside for sinking fund purposes; (5) if
20 water or other service is furnished for the use of a public
21 utility without charge, as nearly as possible, the value of
22 that service and also the value of any similar service
23 rendered by each public utility to any other municipal
24 department without charge; (6) reasonable allowances for
25 interest, depreciation, and insurance; and (7) estimates of

1 the amount of taxes that would be chargeable against each
2 public utility if owned by a private corporation.

3 For fiscal years ending before January 1, 2028, the ~~The~~
4 corporate authorities shall print annually for public
5 distribution, a report, in the form specified in this Section,
6 showing the financial results of the municipal ownership or
7 ownership and operation. The accounts of each public utility
8 shall be examined once each year by a licensed Certified
9 Public Accountant permitted to perform audits under the
10 Illinois Public Accounting Act who shall report to the
11 corporate authorities the results of his examination. This
12 accountant shall be selected in such manner as the corporate
13 authorities may direct, and he shall receive for his services
14 such compensation, to be paid out of the revenue from each
15 public utility, as the municipality may prescribe.

16 (Source: P.A. 94-465, eff. 8-4-05.)

17 (65 ILCS 5/11-119.1-4) (from Ch. 24, par. 11-119.1-4)

18 Sec. 11-119.1-4. Municipal Power Agencies.

19 A. Any 2 or more municipalities, contiguous or
20 noncontiguous, and which operate an electric utility system,
21 may form a municipal power agency by the execution of an agency
22 agreement authorized by an ordinance adopted by the governing
23 body of each municipality. The agency agreement may state:

24 (1) that the municipal power agency is created and
25 incorporated under the provisions of this Division as a

1 body politic and corporate, municipal corporation and unit
2 of local government of the State of Illinois;

3 (2) the name of the agency and the date of its
4 establishment;

5 (3) that names of the municipalities which have
6 adopted the agency agreement and constitute the initial
7 members of the municipal power agency;

8 (4) the names and addresses of the persons initially
9 appointed in the ordinances adopting the agency agreement
10 to serve on the Board of Directors and act as the
11 representatives of the municipalities, respectively, in
12 the exercise of their powers as members;

13 (5) the limitations, if any, upon the terms of office
14 of the directors, provided that such directors shall
15 always be selected and vacancies in their offices declared
16 and filled by ordinances adopted by the governing body of
17 the respective municipalities;

18 (6) the location by city, village or incorporated town
19 in the State of Illinois of the principal office of the
20 municipal power agency;

21 (7) provisions for the disposition, division or
22 distribution of obligations, property and assets of the
23 municipal power agency upon dissolution; and

24 (8) any other provisions for regulating the business
25 of the municipal power agency or the conduct of its
26 affairs which may be agreed to by the member

1 municipalities, consistent with this Division, including,
2 without limitation, any provisions for weighted voting
3 among the member municipalities or by the directors.

4 B. The presiding officer of the Board of Directors of any
5 municipal power agency established pursuant to this Division
6 or such other officer selected by the Board of Directors,
7 within 3 months after establishment, shall file a certified
8 copy of the agency agreement and a list of the municipalities
9 which have adopted the agreement with the recorder of deeds of
10 the county in which the principal office is located. The
11 recorder of deeds shall record this certified copy and list
12 and shall immediately transmit the certified copy and list to
13 the Secretary of State, together with his certificate of
14 recordation. The Secretary of State shall file these documents
15 and issue his certificate of approval over his signature and
16 the Great Seal of the State. The Secretary of State shall make
17 and keep a register of municipal power agencies established
18 under this Division.

19 C. Each municipality which becomes a member of the
20 municipal power agency shall appoint a representative to serve
21 on the Board of Directors, which representative may be a
22 member of the governing body of the municipality. Each
23 appointment shall be made by the mayor, or president, subject
24 to the confirmation of the governing body. The directors so
25 appointed shall hold office for a term of 3 years, or until a
26 successor has been duly appointed and qualified, except that

1 the directors first appointed shall determine by lot at their
2 initial meeting the respective directors which shall serve for
3 a term of one, 2 or 3 years from the date of that meeting. A
4 vacancy shall be filled for the balance of the unexpired term
5 in the same manner as the original appointment.

6 The Board of Directors is the corporate authority of the
7 municipal power agency and shall exercise all the powers and
8 manage and control all of the affairs and property of the
9 agency. The Board of Directors shall have full power to pass
10 all necessary ordinances, resolutions, rules and regulations
11 for the proper management and conduct of the business of the
12 board, and for carrying into effect the objects for which the
13 agency was established.

14 At the initial meeting of the Board of Directors to be held
15 within 30 days after the date of establishment of the
16 municipal power agency, the directors shall elect from their
17 members a presiding officer to preside over the meetings of
18 the Board of Directors and an alternative presiding officer
19 and may elect an executive board. The Board of Directors shall
20 determine and designate in the agency's bylaws the titles for
21 the presiding officers. The directors shall also elect a
22 secretary and treasurer, who need not be directors. The board
23 may select such other officers, employees and agents as deemed
24 to be necessary, who need not be directors or residents of any
25 of the municipalities which are members of the municipal power
26 agency. The board may designate appropriate titles for all

1 other officers, employees, and agents. All persons selected by
2 the board shall hold their respective offices during the
3 pleasure of the board, and give such bond as may be required by
4 the board.

5 D. The bylaws of the municipal power agency, and any
6 amendments thereto, shall be adopted by the Board of Directors
7 by a majority vote (adjusted for weighted voting, if provided
8 in the Agency Agreement) to provide the following:

9 (1) the conditions and obligations of membership, if
10 any;

11 (2) the manner and time of calling regular and special
12 meetings of the Board of Directors;

13 (3) the procedural rules of the Board of Directors;

14 (4) the composition, powers and responsibilities of
15 any committee or executive board;

16 (5) the rights and obligations of new members, and the
17 disposition of rights and obligations upon termination of
18 membership; and

19 (6) such other rules or provisions for regulating the
20 affairs of the municipal power agency as the board shall
21 determine to be necessary.

22 E. Every municipal power agency shall maintain an office
23 in the State of Illinois to be known as its principal office.
24 When a municipal power agency desires to change the location
25 of such office, it shall file with the Secretary of State a
26 certificate of change of location, stating the new address and

1 the effective date of change. Meetings of the Board of
2 Directors may be held at any place within the State of
3 Illinois, designated by the Board of Directors, after notice.
4 Unless otherwise provided by the bylaws, an act of the
5 majority of the directors present at a meeting at which a
6 quorum is present is the act of the Board of Directors.

7 F. The Board of Directors shall hold at least one meeting
8 each year for the election of officers and for the transaction
9 of any other business. Special meetings of the Board of
10 Directors may be called for any purpose upon written request
11 to the presiding officer of the Board of Directors or
12 secretary to call the meeting. Such officer shall give notice
13 of the meeting to be held not less than 10 days and not more
14 than 60 days after receipt of such request. Unless the bylaws
15 provide for a different percentage, a quorum for a meeting of
16 the Board of Directors is a majority of all members then in
17 office. All meetings of the board shall be held in compliance
18 with the provisions of the Open Meetings Act ~~"An Act in
19 relation to meetings", approved July 11, 1957, as amended.~~

20 G. The agency agreement may be amended as proposed at any
21 meeting of the Board of Directors for which notice, stating
22 the purpose, shall be given to each director and, unless the
23 bylaws prescribe otherwise, such amendment shall become
24 effective when ratified by ordinances adopted by a majority of
25 the governing bodies of the member municipalities. Each
26 amendment, duly certified, shall be recorded and filed in the

1 same manner as for the original agreement.

2 H. Each member municipality shall have full power and
3 authority, subject to the provisions of its charter and laws
4 regarding local finance, to appropriate money for the payment
5 of the expenses of the municipal power agency and of its
6 representative in exercising its functions as a member of the
7 municipal power agency.

8 I. Any additional municipality which operates an electric
9 utility system may join the municipal power agency, or any
10 member municipality may withdraw therefrom upon the approval
11 by ordinance adopted by the governing body of the majority of
12 the municipalities which are then members of the municipal
13 power agency. Any new member shall agree to assume its
14 proportionate share of the outstanding obligations of the
15 municipal power agency and any member permitted to withdraw
16 shall remain obligated to make payments under any outstanding
17 contract or agreement with the municipal power agency. Any
18 such change in membership shall be recorded and filed in the
19 same manner as for the original agreement.

20 J. Any 2 or more municipal power agencies organized
21 pursuant to this Division may consolidate to form a new
22 municipal power agency when approved by ordinance adopted by
23 the governing body of each municipality which is a member of
24 the respective municipal power agency and by the execution of
25 an agency agreement as provided in this Section.

26 K. For fiscal years ending before January 1, 2028,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of a municipal power
3 agency shall be subject to the Governmental Account Audit Act.

4 L. For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of a municipal power
7 agency shall be subject to the Government Reporting
8 Enhancement and Transparency Act.

9 (Source: P.A. 96-204, eff. 1-1-10.)

10 (65 ILCS 5/11-119.2-4) (from Ch. 24, par. 11-119.2-4)

11 Sec. 11-119.2-4. A. Any 2 or more municipalities,
12 contiguous or noncontiguous, and which operate a natural gas
13 plant or system, may form a municipal natural gas agency by the
14 execution of an agency agreement authorized by an ordinance
15 adopted by the governing body of each municipality. The agency
16 agreement may state:

17 (1) that the municipal natural gas agency is created
18 and incorporated under the provisions of this Division as
19 a body politic and corporate, municipal corporation and
20 unit of local government of the State of Illinois;

21 (2) the name of the agency and the date of its
22 establishment;

23 (3) the names of the municipalities which have adopted
24 the agency agreement and constitute the initial members of
25 the municipal natural gas agency;

1 (4) the names and addresses of the persons initially
2 appointed in the ordinances adopting the agency agreement
3 to serve on the Board of Directors and act as the
4 representatives of the municipalities, respectively, in
5 the exercise of their powers as members;

6 (5) the limitations, if any, upon the terms of office
7 of the directors, provided that such directors shall
8 always be selected and vacancies in their offices declared
9 and filled by ordinances adopted by the governing body of
10 the respective municipalities;

11 (6) the location by city, village or incorporated town
12 in the State of Illinois of the principal office of the
13 municipal natural gas agency;

14 (7) provisions for the disposition, division or
15 distribution of obligations, property and assets of the
16 municipal natural gas agency upon dissolution; and

17 (8) any other provisions for regulating the business
18 of the municipal natural gas agency or the conduct of its
19 affairs which may be agreed to by the member
20 municipalities, consistent with this Division, including,
21 without limitation, any provisions for weighted voting
22 among the member municipalities or by the directors.

23 B. The presiding officer of the Board of Directors of any
24 municipal natural gas agency established pursuant to this
25 Division or such other officer selected by the Board of
26 Directors, within 3 months after establishment, shall file a

1 certified copy of the agency agreement and a list of the
2 municipalities which have adopted the agreement with the
3 recorder of the county in which the principal office is
4 located. The recorder shall record this certified copy and
5 list and shall immediately transmit the certified copy and
6 list to the Secretary of State, together with his certificate
7 of recordation. The Secretary of State shall file these
8 documents and issue his certificate of approval over his
9 signature and the Great Seal of the State. The Secretary of
10 State shall make and keep a register of municipal natural gas
11 agencies established under this Division.

12 C. Each municipality which becomes a member of the
13 municipal natural gas agency shall appoint a representative to
14 serve on the Board of Directors, which representative may be a
15 member of the governing body of the municipality. Each
16 appointment shall be made by the mayor, or president, subject
17 to the confirmation of the governing body. The directors so
18 appointed shall hold office for a term of 3 years, or until a
19 successor has been duly appointed and qualified, except that
20 the directors first appointed shall determine by lot at their
21 initial meeting the respective directors which shall serve for
22 a term of one, 2 or 3 years from the date of that meeting. A
23 vacancy shall be filled for the balance of the unexpired term
24 in the same manner as the original appointment.

25 The Board of Directors is the corporate authority of the
26 municipal natural gas agency and shall exercise all the powers

1 and manage and control all of the affairs and property of the
2 agency. The Board of Directors shall have full power to pass
3 all necessary ordinances, resolutions, rules and regulations
4 for the proper management and conduct of the business of the
5 board, and for carrying into effect the objects for which the
6 agency was established.

7 At the initial meeting of the Board of Directors to be held
8 within 30 days after the date of establishment of the
9 municipal natural gas agency, the directors shall elect from
10 their members a presiding officer to preside over the meetings
11 of the Board of Directors and an alternate presiding officer
12 and may elect an executive board. The Board of Directors shall
13 determine and designate in the agency's bylaws the titles for
14 the presiding officers. The directors shall also elect a
15 secretary and treasurer, who need not be directors. The board
16 may select such other officers, employees and agents as deemed
17 to be necessary, who need not be directors or residents of any
18 of the municipalities which are members of the municipal
19 natural gas agency. The board may designate appropriate titles
20 for all other officers, employees, and agents. All persons
21 selected by the board shall hold their respective offices
22 during the pleasure of the board, and give such bond as may be
23 required by the board.

24 D. The bylaws of the municipal natural gas agency, and any
25 amendments thereto, shall be adopted by the Board of Directors
26 by a majority vote (adjusted for weighted voting, if provided

1 in the Agency Agreement) to provide the following:

2 (1) the conditions and obligations of membership, if
3 any;

4 (2) the manner and time of calling regular and special
5 meetings of the Board of Directors;

6 (3) the procedural rules of the Board of Directors;

7 (4) the composition, powers and responsibilities of
8 any committee or executive board;

9 (5) the rights and obligations of new members, and the
10 disposition of rights and obligations upon termination of
11 membership; and

12 (6) such other rules or provisions for regulating the
13 affairs of the municipal natural gas agency as the board
14 shall determine to be necessary.

15 E. Every municipal natural gas agency shall maintain an
16 office in the State of Illinois to be known as its principal
17 office. When a municipal natural gas agency desires to change
18 the location of such office, it shall file with the Secretary
19 of State a certificate of change of location, stating the new
20 address and the effective date of change. Meetings of the
21 Board of Directors may be held at any place within the State of
22 Illinois, designated by the Board of Directors, after notice.
23 Unless otherwise provided by the bylaws, an act of the
24 majority of the directors present at a meeting at which a
25 quorum is present is the act of the Board of Directors.

26 F. The Board of Directors shall hold at least one meeting

1 each year for the election of officers and for the transaction
2 of any other business. Special meetings of the Board of
3 Directors may be called for any purpose upon written request
4 to the presiding officer of the Board of Directors or
5 secretary to call the meeting. Such officer shall give notice
6 of the meeting to be held not less than 10 days and not more
7 than 60 days after receipt of such request. Unless the bylaws
8 provide for a different percentage, a quorum for a meeting of
9 the Board of Directors is a majority of all members then in
10 office. All meetings of the board shall be held in compliance
11 with the provisions of the Open Meetings Act.

12 G. The agency agreement may be amended as proposed at any
13 meeting of the Board of Directors for which notice, stating
14 the purpose, shall be given to each director and, unless the
15 bylaws prescribe otherwise, such amendment shall become
16 effective when ratified by ordinances adopted by a majority of
17 the governing bodies of the member municipalities. Each
18 amendment, duly certified, shall be recorded and filed in the
19 same manner as for the original agreement.

20 H. Each member municipality shall have full power and
21 authority, subject to the provisions of its charter and laws
22 regarding local finance, to appropriate money for the payment
23 of the expenses of the municipal natural gas agency and of its
24 representative in exercising its functions as a member of the
25 municipal natural gas agency.

26 I. Any additional municipality which operates a natural

1 gas plant or system may join the municipal natural gas agency,
2 or any member municipality may withdraw therefrom upon the
3 approval by ordinance adopted by the governing body of the
4 majority of the municipalities which are then members of the
5 municipal natural gas agency. Any new member shall agree to
6 assume its proportionate share of the outstanding obligations
7 of the municipal natural gas agency and any member permitted
8 to withdraw shall remain obligated to make payments under any
9 outstanding contract or agreement with the municipal natural
10 gas agency. Any such change in membership shall be recorded
11 and filed in the same manner as for the original agreement.

12 J. Any 2 or more municipal natural gas agencies organized
13 pursuant to this Division may consolidate to form a new
14 municipal natural gas agency when approved by ordinance
15 adopted by the governing body of each municipality which is a
16 member of the respective municipal natural gas agency and by
17 the execution of an agency agreement as provided in this
18 Section.

19 K. For fiscal years ending before January 1, 2028,
20 notwithstanding any other provision of law to the contrary,
21 the operations and fiscal activities of a municipal natural
22 gas agency shall be subject to the Governmental Account Audit
23 Act.

24 L. For fiscal years beginning after December 31, 2027,
25 notwithstanding any other provision of law to the contrary,
26 the operations and fiscal activities of a municipal natural

1 gas agency shall be subject to the Government Reporting
2 Enhancement and Transparency Act.

3 (Source: P.A. 96-204, eff. 1-1-10.)

4 (65 ILCS 5/11-122-5) (from Ch. 24, par. 11-122-5)

5 Sec. 11-122-5. Every city owning, or owning and operating,
6 street railways, shall keep the books of account for these
7 street railways distinct from other city accounts and in such
8 manner as to show the true and complete financial results of
9 the city ownership, or ownership and operation, as the case
10 may be. These accounts shall be so kept as to show: (1) the
11 actual cost to the city of street railways owned, (2) all costs
12 of maintenance, extension, and improvement, (3) all operating
13 expenses of every description, in case of city operation, (4)
14 the amount set aside for sinking fund purposes, (5) if water or
15 other service is furnished for the use of the street railways
16 without charge, as nearly as possible, the value of this
17 service, and also the value of any similar service rendered by
18 the street railways to any other city department without
19 charge, (6) reasonable allowances for interest, depreciation,
20 and insurance, and (7) estimates of the amount of taxes that
21 would be chargeable against the property if owned by a private
22 corporation. The city council shall print annually for public
23 distribution, a report showing the financial results, in the
24 form specified in this section, of the city ownership, or
25 ownership and operation.

1 For fiscal years ending before January 1, 2028, the ~~The~~
2 accounts of those street railways, shall be examined at least
3 once a year by a licensed Certified Public Accountant
4 permitted to perform audits under the Illinois Public
5 Accounting Act, who shall report to the city council the
6 results of his examination. This accountant shall be selected
7 in such manner as the city council may direct, and he shall
8 receive for his services such compensation, to be paid out of
9 the income from those street railways, as the city council may
10 prescribe.

11 (Source: P.A. 94-465, eff. 8-4-05.)

12 (65 ILCS 5/11-123-14) (from Ch. 24, par. 11-123-14)

13 Sec. 11-123-14. Every city and village owning and
14 operating, or owning and leasing any portion of a utility,
15 shall keep the accounts for the utilities separate and
16 distinct from other municipal accounts and in such manner as
17 to show the true and complete financial standing and results
18 of the municipal ownership and operation or of the municipal
19 ownership and leasing, as the case may be. These accounts
20 shall be so kept as to show: (1) the actual cost of the
21 municipality of the utilities owned; (2) all costs of
22 maintenance, extension, and improvement; (3) all operating
23 expenses of every description, in case of municipal operation,
24 whether of the whole or of a part of the utilities; (4) if
25 water or other service is furnished for the use of the

1 utilities without charge, as nearly as possible, the value of
2 that service, and also the value of any service rendered by the
3 utilities to any reasonable allowances for interest,
4 depreciation, and other municipal department without charge;
5 (5) insurance; and (6) estimates of the amount of taxes that
6 would be chargeable against the utilities if owned by a
7 private corporation. For fiscal years ending before January 1,
8 2028, the ~~The~~ corporate authorities of the municipality shall
9 have printed annually for public distribution, a report
10 showing the financial standing and results, in the form
11 specified in this section, of the municipal ownership and
12 operation, or of municipal ownership and leasing. This report
13 shall be published in one or more newspapers published in the
14 municipality, or, if no newspaper is published therein, then
15 in one or more newspapers with a general circulation within
16 the municipality. In municipalities with less than 500
17 population in which no newspaper is published, publication may
18 instead be made by posting a notice in 3 prominent places
19 within the municipality.

20 For fiscal years ending before January 1, 2028, the ~~The~~
21 accounts of the utilities shall be examined at least once a
22 year by a licensed Certified Public Accountant permitted to
23 perform audits under the Illinois Public Accounting Act, who
24 shall report to the corporate authorities the results of his
25 examination. This accountant shall be selected in such manner
26 as the corporate authorities may direct, and he shall receive

1 for his services such compensation, to be paid out of the
2 revenue from the utilities, as the corporate authorities may
3 prescribe.

4 (Source: P.A. 94-465, eff. 8-4-05.)

5 (65 ILCS 5/11-130-11) (from Ch. 24, par. 11-130-11)

6 Sec. 11-130-11. Any municipality issuing revenue bonds
7 under this Division 130 shall install and maintain a proper
8 system of accounts, showing the amount of revenue received and
9 its application. For fiscal years ending before January 1,
10 2028, at ~~A~~ least once a year the municipality shall have the
11 accounts properly audited by a competent auditor. The report
12 of that audit shall be open for inspection at all proper times
13 to any taxpayer, water-user, or any holder of bonds issued
14 under this Division 130, or to anyone acting for and on behalf
15 of the taxpayer, water-user, or bondholder.

16 The treasurer of the municipality shall be custodian of
17 the funds derived from income received from waterworks
18 purchased or constructed either in whole or in part under the
19 provisions of this Division 130. He shall give proper bond for
20 the faithful discharge of his duties as such custodian, and
21 this bond shall be fixed and approved by the corporate
22 authorities of the municipality.

23 All of the funds received as income from waterworks
24 purchased or constructed in whole or in part under the
25 provisions of this Division 130, and all of the funds received

1 from the sale of revenue bonds issued to construct such a
2 waterworks system, shall be kept separate and apart from the
3 other funds of the municipality. The treasurer shall maintain
4 separate accounts in which shall be placed (1) the interest
5 and sinking fund, (2) the depreciation fund and (3) the
6 operating and maintenance fund. He shall also provide for
7 refunding outstanding certificates payable out of water
8 revenue.

9 (Source: Laws 1961, p. 576.)

10 (65 ILCS 5/11-139-10) (from Ch. 24, par. 11-139-10)

11 Sec. 11-139-10. Any municipality operating a combined
12 waterworks and sewerage system under this Division 139, shall
13 set up and maintain a proper system of accounts showing the
14 amount of revenue received from the combined waterworks and
15 sewerage system and the application of this revenue. For
16 fiscal years ending before January 1, 2028, at ~~A~~ least once
17 each year the municipality shall have these accounts properly
18 audited, and a report of this audit shall be open to the public
19 for inspection at all reasonable times.

20 (Source: Laws 1961, p. 576.)

21 (65 ILCS 5/11-141-8) (from Ch. 24, par. 11-141-8)

22 Sec. 11-141-8. Every municipality which issues bonds under
23 this Division 141 shall install and maintain a proper system
24 of accounts showing the amount of revenue received from the

1 sewerage system and the application of that revenue. For
2 fiscal years ending before January 1, 2028, at ~~A~~ least once
3 each year the municipality shall have the accounts properly
4 audited. A report of that audit shall be open for inspection at
5 all proper times to any taxpayer, sewerage system user, or the
6 holder of any bond issued under this Division 141, or their
7 respective representatives.

8 (Source: Laws 1961, p. 576.)

9 Section 900-47. The Home Equity Assurance Act is amended
10 by changing Section 11 and by adding Section 5.5 as follows:

11 (65 ILCS 95/5.5 new)

12 Sec. 5.5. Government Reporting Enhancement and
13 Transparency Act.

14 (a) For fiscal years ending before January 1, 2028,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of a home equity program
17 and its related governing commission shall be subject to the
18 Governmental Account Audit Act.

19 (b) For fiscal years beginning after December 31, 2027,
20 notwithstanding any other provision of law to the contrary,
21 the operations and fiscal activities of a home equity program
22 and its related governing commission shall be subject to the
23 Government Reporting Enhancement and Transparency Act.

1 (65 ILCS 95/11) (from Ch. 24, par. 1611)

2 Sec. 11. Guarantee Fund.

3 (a) Each governing commission and program created by
4 referendum under the provisions of this Act shall maintain a
5 guarantee fund for the purposes of paying the costs of
6 administering the program and extending protection to members
7 pursuant to the limitations and procedures set forth in this
8 Act.

9 (b) The guarantee fund shall be raised by means of an
10 annual tax levied on all residential property within the
11 territory of the program having at least one, but not more than
12 6 dwelling units and classified by county ordinance as
13 residential. The rate of this tax may be changed from year to
14 year by majority vote of the governing commission but in no
15 case shall it exceed a rate of .12% of the equalized assessed
16 valuation of all property in the territory of the program
17 having at least one, but not more than 6 dwelling units and
18 classified by county ordinance as residential, or the maximum
19 tax rate approved by the voters of the territory at the
20 referendum which created the program or, in the case of a
21 merged program, the maximum tax rate approved by the voters at
22 the referendum authorizing the merger, whichever rate is
23 lower. The commissioners shall cause the amount to be raised
24 by taxation in each year to be certified to the county clerk in
25 the manner provided by law, and any tax so levied and certified
26 shall be collected and enforced in the same manner and by the

1 same officers as those taxes for the purposes of the county and
2 city within which the territory of the commission is located.
3 Any such tax, when collected, shall be paid over to the proper
4 officer of the commission who is authorized to receive and
5 receipt for such tax. The governing commission may issue tax
6 anticipation warrants against the taxes to be assessed for the
7 calendar year in which the program is created and for the first
8 full calendar year after the creation of the program.

9 (c) The moneys deposited in the guarantee fund shall, as
10 nearly as practicable, be fully and continuously invested or
11 reinvested by the governing commission in investment
12 obligations which shall be in such amounts, and shall mature
13 at such times, that the maturity or date of redemption at the
14 option of the holder of such investment obligations shall
15 coincide, as nearly as practicable, with the times at which
16 monies will be required for the purposes of the program. For
17 the purposes of this Section investment obligation shall mean
18 direct general municipal, state, or federal obligations which
19 at the time are legal investments under the laws of this State
20 and the payment of principal of and interest on which are
21 unconditionally guaranteed by the governing body issuing them.

22 (d) Except as permitted by this subsection and subsection
23 (d-5), the guarantee fund shall be used solely and exclusively
24 for the purpose of providing guarantees to members of the
25 particular Guaranteed Home Equity Program and for reasonable
26 salaries, expenses, bills, and fees incurred in administering

1 the program, and shall be used for no other purpose.

2 A governing commission, with no less than \$4,000,000 in
3 its guarantee fund, may, if authorized (i) by referendum duly
4 adopted by a majority of the voters or (ii) by resolution of
5 the governing commission upon approval by two-thirds of the
6 commissioners, establish a Low Interest Home Improvement Loan
7 Program in accordance with and subject to procedures
8 established by a financial institution, as defined in the
9 Illinois Banking Act. Whenever the question of creating a Low
10 Interest Home Improvement Loan Program is initiated by
11 resolution or ordinance of the corporate authorities of the
12 municipality or by a petition signed by not less than 10% of
13 the total number of registered voters of each precinct in the
14 territory, the registered voters of which are eligible to sign
15 the petition, it shall be the duty of the election authority
16 having jurisdiction over the municipality to submit the
17 question of creating the program to the electors of each
18 precinct within the territory at the regular election
19 specified in the resolution, ordinance, or petition initiating
20 the question. A petition initiating a question described in
21 this subsection shall be filed with the election authority
22 having jurisdiction over the municipality. The petition shall
23 be filed and objections to the petition shall be made in the
24 manner provided in the Election Code. A resolution, ordinance,
25 or petition initiating a question described in this subsection
26 shall specify the election at which the question is to be

1 submitted. The referendum on the question shall be held in
2 accordance with the Election Code. The question shall be in
3 substantially the following form:

4 "Shall the (name of the home equity program) implement
5 a Low Interest Home Improvement Loan Program with money
6 from the guarantee fund of the established guaranteed home
7 equity program?"

8 The votes must be recorded as "Yes" or "No".

9 Whenever a majority of the voters on the public question
10 approve the creation of the program as certified by the proper
11 election authorities or a resolution of the governing
12 commission is approved by a two-thirds majority, the
13 commission shall establish the program and administer the
14 program with funds collected under the Guaranteed Home Equity
15 Program, subject to the following conditions:

16 (1) At any given time, the cumulative total of all
17 loans and loan guarantees (if applicable) issued under
18 this program may not reduce the balance of the guarantee
19 fund to less than \$3,000,000.

20 (2) Only eligible applicants may apply for a loan.

21 (3) The loan must be used for the repair, maintenance,
22 remodeling, alteration, or improvement of a guaranteed
23 residence. This condition is intended to include the
24 repair or maintenance of a guaranteed residence's water
25 and sewer pipes and repair of a guaranteed residence,
26 including, but not limited to, basement repairs, following

1 flooding damage or other natural disaster damage to the
2 property. This condition is not intended to exclude the
3 repair, maintenance, remodeling, alteration, or
4 improvement of a guaranteed residence's landscape. This
5 condition is intended to exclude the demolition of a
6 current residence. This condition is also intended to
7 exclude the construction of a new residence.

8 (4) An eligible applicant may not borrow more than the
9 amount of equity value in his or her residence.

10 (5) A commission must ensure that loans issued are
11 secured with collateral that is at least equal to the
12 amount of the loan or loan guarantee.

13 (6) A commission shall charge an interest rate which
14 it determines to be below the market rate of interest
15 generally available to the applicant.

16 (7) A commission may, by resolution, establish other
17 administrative rules and procedures as are necessary to
18 implement this program including, but not limited to, loan
19 dollar amounts and terms. A commission may also impose on
20 loan applicants a one-time application fee for the purpose
21 of defraying the costs of administering the program.

22 (8) A commission may use loan funds to issue a grant or
23 rebate for repairs, maintenance, remodeling, alteration,
24 or improvement of a guaranteed residence for purposes of
25 preventing or repairing damage as a result of a natural
26 disaster, including, but not limited to, flooding.

1 (d-5) A governing commission, with no less than \$4,000,000
2 in its guarantee fund, may, if authorized by referendum duly
3 adopted by a majority of the voters, establish a Foreclosure
4 Prevention Loan Fund to provide low interest emergency loans
5 to eligible applicants that may be forced into foreclosure
6 proceedings.

7 Whenever the question of creating a Foreclosure Prevention
8 Loan Fund is initiated by resolution or ordinance of the
9 corporate authorities of the municipality or by a petition
10 signed by not less than 10% of the total number of registered
11 voters of each precinct in the territory, the registered
12 voters of which are eligible to sign the petition, it shall be
13 the duty of the election authority having jurisdiction over
14 the municipality to submit the question of creating the
15 program to the electors of each precinct within the territory
16 at the regular election specified in the resolution,
17 ordinance, or petition initiating the question. A petition
18 initiating a question described in this subsection shall be
19 filed with the election authority having jurisdiction over the
20 municipality. The petition shall be filed and objections to
21 the petition shall be made in the manner provided in the
22 Election Code. A resolution, ordinance, or petition initiating
23 a question described in this subsection shall specify the
24 election at which the question is to be submitted. The
25 referendum on the question shall be held in accordance with
26 the Election Code. The question shall be in substantially the

1 following form:

2 "Shall the (name of the home equity program) implement a
3 Foreclosure Prevention Loan Fund with money from the guarantee
4 fund of the established guaranteed home equity program?"

5 The votes must be recorded as "Yes" or "No".

6 Whenever a majority of the voters on the public question
7 approve the creation of a Foreclosure Prevention Loan Fund as
8 certified by the proper election authorities, the commission
9 shall establish the program and administer the program with
10 funds collected under the Guaranteed Home Equity Program,
11 subject to the following conditions:

12 (1) At any given time, the cumulative total of all
13 loans and loan guarantees (if applicable) issued under
14 this program may not exceed \$3,000,000.

15 (2) Only eligible applicants may apply for a loan. The
16 Commission may establish, by resolution, additional
17 criteria for eligibility.

18 (3) The loan must be used to assist with preventing
19 foreclosure proceedings.

20 (4) An eligible applicant may not borrow more than the
21 amount of equity value in his or her residence.

22 (5) A commission must ensure that loans issued are
23 secured as a second lien on the property.

24 (6) A commission shall charge an interest rate which
25 it determines to be below the market rate of interest
26 generally available to the applicant.

1 (7) A commission may, by resolution, establish other
2 administrative rules and procedures as are necessary to
3 implement this program including, but not limited to,
4 eligibility requirements for eligible applicants, loan
5 dollar amounts, and loan terms.

6 (8) A commission may also impose on loan applicants a
7 one-time application fee for the purpose of defraying the
8 costs of administering the program.

9 (d-10) The Northwest Home Equity Assurance Program may, if
10 authorized (i) by referendum approved by a majority of the
11 voters or (ii) by resolution of the governing commission upon
12 approval by two-thirds of the commissioners, establish a
13 Delinquent Tax Repayment Loan Fund to provide low-interest
14 emergency loans to eligible applicants.

15 If the question of creating a Delinquent Tax Repayment
16 Loan Fund is initiated by resolution or ordinance of the
17 corporate authorities of the municipality or by a petition
18 signed by not less than 10% of the total number of registered
19 voters of each precinct in the territory, the registered
20 voters of which are eligible to sign the petition, it shall be
21 the duty of the election authority having jurisdiction over
22 the municipality to submit the question of creating the
23 program to the electors of each precinct within the territory
24 at the regular election specified in the resolution,
25 ordinance, or petition initiating the question. A resolution,
26 ordinance, or petition initiating a question described in this

1 subsection shall be filed with the election authority having
2 jurisdiction over the municipality. The resolution, ordinance,
3 or petition shall be filed and objections to the resolution,
4 ordinance, or petition shall be made in the manner provided in
5 the Election Code. A resolution, ordinance, or petition
6 initiating a question described in this subsection shall
7 specify the election at which the question is to be submitted.
8 The referendum on the question shall be held in accordance
9 with the Election Code. The question shall be in substantially
10 the following form:

11 "Shall the (name of the home equity program) implement
12 a Delinquent Tax Repayment Loan Fund with money from the
13 guarantee fund of the Northwest Home Equity Assurance
14 Program?"

15 The votes must be recorded as "Yes" or "No".

16 If a majority of the voters on the question approve the
17 creation of a Delinquent Tax Repayment Loan Fund as certified
18 by the proper election authorities or two-thirds of the
19 commissioners, by resolution, approve the creation of a
20 Delinquent Tax Repayment Loan Fund, the commission shall
21 establish the program and administer the program with funds
22 collected under the program, subject to the following
23 conditions:

24 (1) At any given time, the cumulative total of all
25 loans and loan guarantees (if applicable) issued under
26 this program may not exceed \$3,000,000.

1 (2) Only eligible applicants may apply for a loan. The
2 commission may establish, by resolution, additional
3 criteria for eligibility.

4 (3) The loan must be used to assist with repayment of
5 delinquent property taxes and for those facing imminent
6 delinquency.

7 (4) An eligible applicant may not borrow more than the
8 amount due to the treasurer's office.

9 (5) A commission shall charge an interest rate which
10 it determines to be below the market rate of interest
11 generally available to the applicant.

12 (6) A commission may, by resolution, establish other
13 administrative rules and procedures as are necessary to
14 implement this program including, but not limited to,
15 eligibility requirements for eligible applicants, loan
16 dollar amounts, and loan terms.

17 (7) Where practicable, it shall be required that a
18 borrower obtain free housing counseling services prior to
19 applying to this tax program for the purpose of assisting
20 with budgeting and providing a recommendation as to
21 whether this client is suited for this program.

22 (8) A commission may also impose on loan applicants a
23 one-time application fee for the purpose of defraying the
24 costs of administering the program.

25 (e) The guarantee fund shall be maintained, invested, and
26 expended exclusively by the governing commission of the

1 program for whose purposes it was created. Under no
2 circumstance shall the guarantee fund be used by any person or
3 persons, governmental body, or public or private agency or
4 concern other than the governing commission of the program for
5 whose purposes it was created. Under no circumstances shall
6 the guarantee fund be commingled with other funds or
7 investments.

8 (e-1) No commissioner or family member of a commissioner,
9 or employee or family member of an employee, may receive any
10 financial benefit, either directly or indirectly, from the
11 guarantee fund. Nothing in this subsection (e-1) shall be
12 construed to prohibit payment of expenses to a commissioner in
13 accordance with Section 4 or payment of salaries or expenses
14 to an employee in accordance with this Section.

15 As used in this subsection (e-1), "family member" means a
16 spouse, child, stepchild, parent, brother, or sister of a
17 commissioner or a child, stepchild, parent, brother, or sister
18 of a commissioner's spouse.

19 (f) For fiscal years ending before January 1, 2028, an ~~An~~
20 independent audit of the guarantee fund and the management of
21 the program shall be conducted annually and made available to
22 the public through any office of the governing commission or a
23 public facility such as a local public library located within
24 the territory of the program.

25 (Source: P.A. 102-599, eff. 1-1-22; 103-737, eff. 1-1-25.)

1 Section 900-50. The Airport Authorities Act is amended by
2 changing Section 11 as follows:

3 (70 ILCS 5/11) (from Ch. 15 1/2, par. 68.11)

4 Sec. 11. Records of authority and officers' bonds.

5 (a) For fiscal years ending before January 1, 2028, the
6 ~~The~~ Board shall provide for the proper and safe keeping of its
7 permanent records and for the recording of the corporate
8 action of the Authority. It shall keep a true and accurate
9 account of its receipts and an annual audit shall be made of
10 its books, records and accounts. All officers and employees
11 authorized to receive or retain the custody of money or to sign
12 vouchers, checks, warrants or evidences of indebtedness
13 binding upon the Authority shall furnish surety bond for the
14 faithful performance of their duties and the faithful
15 accounting for all moneys that may come into their hands in an
16 amount to be fixed and in a form to be approved by the Board.

17 (b) For fiscal years beginning after December 31, 2027,
18 the Board shall provide for the proper and safe keeping of its
19 permanent records and for the recording of the corporate
20 action of the Authority. It shall keep a true and accurate
21 account of its receipts and disbursements. All officers and
22 employees authorized to receive or retain the custody of money
23 or to sign vouchers, checks, warrants or evidences of
24 indebtedness binding upon the Authority shall furnish surety
25 bond for the faithful performance of their duties and the

1 faithful accounting for all moneys that may come into their
2 hands in an amount to be fixed and in a form to be approved by
3 the Board.

4 (c) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of the airport authority
7 shall be subject to the Government Reporting Enhancement and
8 Transparency Act.

9 (Source: Laws 1945, p. 290.)

10 Section 900-55. The Interstate Airport Authorities Act is
11 amended by changing Section 3 as follows:

12 (70 ILCS 10/3) (from Ch. 15 1/2, par. 253)

13 Sec. 3. (a) A party state shall not be obligated to
14 appropriate funds of the state for the development, support
15 and maintenance of the airport authority. All revenue received
16 from the air facility and the property, both real and
17 personal, within the jurisdiction and control of the airport
18 authority shall be applied to the maintenance and development
19 of the air facility. All limitations upon expenditures, which
20 may be an element of title to the real estate held by the
21 airport authority, shall be observed.

22 (b) Revenue bonds to be retired exclusively from income
23 received from the operation of the air facility may be issued
24 by the airport authority and in the name of such authority in

1 accordance with the laws of the state in which the air facility
2 is located, which laws prescribe the terms and conditions for
3 the issuance of revenue bonds by airport authorities.

4 (c) The airport authority may secure loans from private
5 financing and offer as collateral those assets, real, personal
6 or mixed, not inconsistent with the laws of the state in which
7 the airport is located.

8 (d) Each year on or before the first day of July, the
9 airport authority shall prepare a budget of its estimated
10 expenditures for the fiscal year beginning on the first day of
11 January of the succeeding year and shall on or before the first
12 of July submit a copy of said report to the various combining
13 governmental units. The estimated expenditures shall be
14 allocated and prorated equally between the various combining
15 governmental units and a statement of the allocated amount
16 shall be included in the copy of the budgetary report
17 submitted to the combining governmental units. To provide
18 funds to pay its share of the proposed expenditures, each
19 combining governmental unit is authorized to annually levy a
20 tax on property located within the governmental unit at a rate
21 sufficient to raise funds to pay its prorated share of
22 estimated expenditures. Said tax shall be levied and collected
23 in the same manner as other property taxes are levied and
24 collected by the governmental unit and in accordance with the
25 tax laws of the state in which such unit is located. The money
26 raised by the levying of such tax shall be appropriated and

1 distributed to the airport authority by the governmental unit:
2 Provided, That such funds so appropriated shall be used
3 exclusively for the development and maintenance of the air
4 facility.

5 (e) The airport authority may meet any of its obligations
6 in whole or in part with funds made available to it under the
7 provisions of section 2 of this Act: Provided, That the
8 airport authority takes specific action setting aside such
9 funds prior to the incurring of any obligation to be met in
10 whole or in part in this manner.

11 (f) The expenses and any other costs for each member of the
12 airport authority shall be met by the airport authority in
13 accordance with such standards and procedures as it may
14 establish under its bylaws and rules and regulations.

15 (g) For fiscal years ending before January 1, 2028, the
16 ~~The~~ airport authority shall be required to keep accurate
17 record of all accounts of receipts and disbursements. The
18 receipts and disbursements of the airport authority shall be
19 subject to an annual audit, and accounting procedures
20 established under its bylaws: Provided, That all receipts and
21 disbursements of funds handled by the airport authority shall
22 be audited by a qualified public accountant and the report of
23 the audit shall be incorporated into and become a part of the
24 annual report of the airport authority.

25 (h) The accounts of the airport authority shall be open to
26 inspection by the general public at any reasonable time.

1 (i) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of the airport authority
4 shall be subject to the Government Reporting Enhancement and
5 Transparency Act.

6 (Source: Laws 1963, P. 2121.)

7 Section 900-60. The Cemetery Maintenance District Act is
8 amended by changing Section 5 as follows:

9 (70 ILCS 105/5) (from Ch. 21, par. 64.24e)

10 Sec. 5. Report and financial statement.

11 (a) The trustees shall exercise all of the powers and
12 control all the affairs of such district. The board of
13 trustees, immediately after their appointment and at their
14 first meeting in May of each year thereafter, shall elect one
15 of their number as president and one of their number as
16 secretary. The board shall prescribe the duties and fix the
17 compensation of all of the officers and employees of the
18 cemetery maintenance district; but no member of the board of
19 trustees shall receive a sum to exceed \$50.00 per annum. The
20 board of trustees shall have full power to pass all necessary
21 ordinances, rules and regulations for the proper management
22 and conduct of the business of the cemetery maintenance
23 district for carrying into effect the objects for which the
24 district was formed.

1 (b) The board of trustees may incur indebtedness on behalf
2 of the district not to exceed \$50,000 in the aggregate for the
3 purpose of acquiring land for grave sites. The indebtedness
4 shall be evidenced by a promissory note of the district
5 requiring repayment in full no more than 20 years after the
6 date the indebtedness is incurred. The board of trustees may
7 give a mortgage on the land acquired to secure the
8 indebtedness.

9 (c) The board of trustees may accept gifts on behalf of the
10 district. The gifts may be in any form, from any source, and
11 for any legal purpose.

12 (d) The board of trustees shall keep a true and accurate
13 account of its receipts and disbursements.

14 (e) For fiscal years beginning after December 31, 2027,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of the Board shall be
17 subject to the Government Reporting Enhancement and
18 Transparency Act.

19 (Source: P.A. 86-144; 86-396.)

20 Section 900-65. The Civic Center Code is amended by
21 changing Sections 2-135, 15-40, 20-70, 30-35, 50-35, 55-60,
22 100-55, 110-35, 125-50, 155-65, 175-30, 185-55, 190-55,
23 195-35, 200-65, 205-105, 250-40, 255-130, and 280-90 as
24 follows:

1 (70 ILCS 200/2-135)

2 Sec. 2-135. Report and financial statement.

3 (a) For fiscal years ending before January 1, 2028, as ~~As~~
4 soon after the end of each fiscal year as may be expedient, the
5 Board shall cause to be prepared and printed a complete and
6 detailed report and financial statement of its operations and
7 of its assets and liabilities. A reasonably sufficient number
8 of copies of such report shall be printed for distribution to
9 persons interested upon request and a copy thereof shall be
10 filed with the county clerk and the appointing officers.

11 (b) For fiscal years ending before January 1, 2028,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of the Board shall be
14 subject to the Governmental Account Audit Act.

15 (c) For fiscal years beginning after December 31, 2027,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of the Board shall be
18 subject to the Government Reporting Enhancement and
19 Transparency Act.

20 (Source: P.A. 90-328, eff. 1-1-98.)

21 (70 ILCS 200/15-40)

22 Sec. 15-40. Standard civic center provisions incorporated
23 by reference. The following Sections of this Code are
24 incorporated by reference into this Article:

25 Section 2-3. Purpose.

1 Section 2-5. Definitions.

2 Section 2-10. Lawsuits; common seal.

3 Section 2-15. Duties; auditorium, recreational, and other
4 buildings; lease of space.

5 Section 2-20. Rights and powers, including eminent domain.

6 Section 2-25. Incurring obligations.

7 Section 2-30. Prompt payment.

8 Section 2-35. Acquisition of property from person, State,
9 or local agency.

10 Section 2-40. Federal money.

11 Section 2-45. Insurance.

12 Section 2-50. Borrowing; revenue bonds; suits to compel
13 performance.

14 Section 2-55. Bonds; nature of indebtedness.

15 Section 2-60. Investment in bonds.

16 Section 2-75. Board members; financial matters; conflict
17 of interest.

18 Section 2-80. Board members' oath.

19 Section 2-85. Board members; vacancy in office.

20 Section 2-90. Organization of the Board.

21 Section 2-95. Meetings; action by 5 Board members.

22 Section 2-100. Secretary; treasurer.

23 Section 2-105. Funds.

24 Section 2-110. Signatures on checks or drafts.

25 Section 2-115. General manager; other appointments.

26 Section 2-122. Rules and regulations; penalties.

1 Section 2-125. Contracts; award to other than highest or
2 lowest bidder by vote of 5 Board members.

3 Section 2-130. Bids and advertisements.

4 Section 2-135. Report and financial statement.

5 Section 2-140. State financial support.

6 Section 2-145. Anti-trust laws.

7 Section 2-150. Tax exemption.

8 (Source: P.A. 90-328, eff. 1-1-98.)

9 (70 ILCS 200/20-70)

10 Sec. 20-70. Standard civic center provisions incorporated
11 by reference. The following Sections of this Code are
12 incorporated by reference into this Article:

13 Section 2-3. Purpose.

14 Section 2-5. Definitions.

15 Section 2-10. Lawsuits; common seal.

16 Section 2-25. Incurring obligations.

17 Section 2-30. Prompt payment.

18 Section 2-35. Acquisition of property from person, State,
19 or local agency.

20 Section 2-45. Insurance.

21 Section 2-60. Investment in bonds.

22 Section 2-76. Board members; financial matters;
23 compensation for secretary or treasurer; conflict of interest.

24 Section 2-80. Board members' oath.

25 Section 2-83. Removal of Board member from office.

1 Section 2-85. Board members; vacancy in office.

2 Section 2-97. Board meetings; public records.

3 Section 2-101. Secretary; treasurer; funds deposited in
4 bank or savings and loan association.

5 Section 2-110. Signatures on checks or drafts.

6 Section 2-115. General manager; other appointments.

7 Section 2-120. Ordinances, rules, and regulations; fines
8 and penalties.

9 Section 2-128. Contracts; award to other than highest or
10 lowest bidder by three-fourths vote.

11 Section 2-130. Bids and advertisements.

12 Section 2-132. Bidders; civil action to compel compliance.

13 Section 2-135. Report and financial statement.

14 Section 2-140. State financial support.

15 Section 2-145. Anti-trust laws.

16 Section 2-150. Tax exemption.

17 (Source: P.A. 90-328, eff. 1-1-98.)

18 (70 ILCS 200/30-35)

19 Sec. 30-35. Standard civic center provisions incorporated
20 by reference. The following Sections of this Code are
21 incorporated by reference into this Article:

22 Section 2-5. Definitions.

23 Section 2-10. Lawsuits; common seal.

24 Section 2-17. Duties; auditorium and other buildings.

25 Section 2-21. Rights and powers.

1 Section 2-25. Incurring obligations.

2 Section 2-30. Prompt payment.

3 Section 2-36. Acquisition of property from person or
4 governmental agency.

5 Section 2-40. Federal money.

6 Section 2-45. Insurance.

7 Section 2-51. Borrowing; revenue bonds; mandamus or other
8 actions to compel performance.

9 Section 2-75. Board members; financial matters; conflict
10 of interest.

11 Section 2-90. Organization of the Board.

12 Section 2-95. Meetings; action by 5 Board members.

13 Section 2-101. Secretary; treasurer; funds deposited in
14 bank or savings and loan association.

15 Section 2-106. Funds; compliance with Public Funds
16 Investment Act.

17 Section 2-110. Signatures on checks or drafts.

18 Section 2-115. General manager; other appointments.

19 Section 2-120. Ordinances, rules, and regulations; fines
20 and penalties.

21 Section 2-127. Contracts; award to other than highest or
22 lowest bidder by four-fifths vote.

23 Section 2-130. Bids and advertisements.

24 Section 2-135. Report and financial statement.

25 Section 2-140. State financial support.

26 Section 2-145. Anti-trust laws.

1 Section 2-150. Tax exemption.

2 (Source: P.A. 90-328, eff. 1-1-98.)

3 (70 ILCS 200/50-35)

4 Sec. 50-35. Standard civic center provisions incorporated
5 by reference. The following Sections of this Code are
6 incorporated by reference into this Article:

7 Section 2-5. Definitions.

8 Section 2-10. Lawsuits; common seal.

9 Section 2-17. Duties; auditorium and other buildings.

10 Section 2-21. Rights and powers.

11 Section 2-25. Incurring obligations.

12 Section 2-30. Prompt payment.

13 Section 2-36. Acquisition of property from person or
14 governmental agency.

15 Section 2-40. Federal money.

16 Section 2-45. Insurance.

17 Section 2-76. Board members; financial matters;
18 compensation for secretary or treasurer; conflict of interest.

19 Section 2-80. Board members' oath.

20 Section 2-83. Removal of Board member from office.

21 Section 2-85. Board members; vacancy in office.

22 Section 2-90. Organization of the Board.

23 Section 2-95. Meetings; action by 5 Board members.

24 Section 2-101. Secretary; treasurer; funds deposited in
25 bank or savings and loan association.

1 Section 2-106. Funds; compliance with Public Funds
2 Investment Act.

3 Section 2-110. Signatures on checks or drafts.

4 Section 2-115. General manager; other appointments.

5 Section 2-120. Ordinances, rules, and regulations; fines
6 and penalties.

7 Section 2-127. Contracts; award to other than highest or
8 lowest bidder by four-fifths vote.

9 Section 2-130. Bids and advertisements.

10 Section 2-135. Report and financial statement.

11 Section 2-140. State financial support.

12 Section 2-145. Anti-trust laws.

13 Section 2-150. Tax exemption.

14 (Source: P.A. 90-328, eff. 1-1-98.)

15 (70 ILCS 200/55-60)

16 Sec. 55-60. Standard civic center provisions incorporated
17 by reference. The following Sections of this Code are
18 incorporated by reference into this Article:

19 Section 2-3. Purpose.

20 Section 2-5. Definitions.

21 Section 2-10. Lawsuits; common seal.

22 Section 2-15. Duties; auditorium, recreational, and other
23 buildings; lease of space.

24 Section 2-20. Rights and powers, including eminent domain.

25 Section 2-25. Incurring obligations.

1 Section 2-30. Prompt payment.

2 Section 2-35. Acquisition of property from person, State,
3 or local agency.

4 Section 2-40. Federal money.

5 Section 2-45. Insurance.

6 Section 2-50. Borrowing; revenue bonds; suits to compel
7 performance.

8 Section 2-55. Bonds; nature of indebtedness.

9 Section 2-60. Investment in bonds.

10 Section 2-75. Board members; financial matters; conflict
11 of interest.

12 Section 2-80. Board members' oath.

13 Section 2-97. Board meetings; public records.

14 Section 2-100. Secretary; treasurer.

15 Section 2-105. Funds.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-115. General manager; other appointments.

18 Section 2-122. Rules and regulations; penalties.

19 Section 2-130. Bids and advertisements.

20 Section 2-135. Report and financial statement.

21 Section 2-140. State financial support.

22 Section 2-145. Anti-trust laws.

23 Section 2-150. Tax exemption.

24 (Source: P.A. 90-328, eff. 1-1-98.)

25 (70 ILCS 200/100-55)

1 Sec. 100-55. Standard civic center provisions incorporated
2 by reference. The following Sections of this Code are
3 incorporated by reference into this Article:

4 Section 2-5. Definitions.

5 Section 2-10. Lawsuits; common seal.

6 Section 2-17. Duties; auditorium and other buildings.

7 Section 2-21. Rights and powers.

8 Section 2-25. Incurring obligations.

9 Section 2-30. Prompt payment.

10 Section 2-36. Acquisition of property from person or
11 governmental agency.

12 Section 2-40. Federal money.

13 Section 2-45. Insurance.

14 Section 2-75. Board members; financial matters; conflict
15 of interest.

16 Section 2-80. Board members' oath.

17 Section 2-83. Removal of Board member from office.

18 Section 2-85. Board members; vacancy in office.

19 Section 2-90. Organization of the Board.

20 Section 2-95. Meetings; action by 5 Board members.

21 Section 2-101. Secretary; treasurer; funds deposited in
22 bank or savings and loan association.

23 Section 2-106. Funds; compliance with Public Funds
24 Investment Act.

25 Section 2-110. Signatures on checks or drafts.

26 Section 2-115. General manager; other appointments.

1 Section 2-120. Ordinances, rules, and regulations; fines
2 and penalties.

3 Section 2-127. Contracts; award to other than highest or
4 lowest bidder by four-fifths vote.

5 Section 2-130. Bids and advertisements.

6 Section 2-135. Report and financial statement.

7 Section 2-140. State financial support.

8 Section 2-145. Anti-trust laws.

9 Section 2-150. Tax exemption.

10 (Source: P.A. 90-328, eff. 1-1-98.)

11 (70 ILCS 200/110-35)

12 Sec. 110-35. Standard civic center provisions incorporated
13 by reference. The following Sections of this Code are
14 incorporated by reference into this Article:

15 Section 2-3. Purpose.

16 Section 2-5. Definitions.

17 Section 2-10. Lawsuits; common seal.

18 Section 2-15. Duties; auditorium, recreational, and other
19 buildings; lease of space.

20 Section 2-20. Rights and powers, including eminent domain.

21 Section 2-25. Incurring obligations.

22 Section 2-30. Prompt payment.

23 Section 2-35. Acquisition of property from person, State,
24 or local agency.

25 Section 2-40. Federal money.

1 Section 2-45. Insurance.

2 Section 2-50. Borrowing; revenue bonds; suits to compel
3 performance.

4 Section 2-55. Bonds; nature of indebtedness.

5 Section 2-60. Investment in bonds.

6 Section 2-75. Board members; financial matters; conflict
7 of interest.

8 Section 2-80. Board members' oath.

9 Section 2-85. Board members; vacancy in office.

10 Section 2-90. Organization of the Board.

11 Section 2-95. Meetings; action by 5 Board members.

12 Section 2-100. Secretary; treasurer.

13 Section 2-105. Funds.

14 Section 2-110. Signatures on checks or drafts.

15 Section 2-115. General manager; other appointments.

16 Section 2-122. Rules and regulations; penalties.

17 Section 2-125. Contracts; award to other than highest or
18 lowest bidder by vote of 5 Board members.

19 Section 2-130. Bids and advertisements.

20 Section 2-132. Bidders; civil action to compel compliance.

21 Section 2-135. Report and financial statement.

22 Section 2-140. State financial support.

23 Section 2-145. Anti-trust laws.

24 Section 2-150. Tax exemption.

25 (Source: P.A. 90-328, eff. 1-1-98.)

1 (70 ILCS 200/125-50)

2 Sec. 125-50. Standard civic center provisions incorporated
3 by reference. The following Sections of this Code are
4 incorporated by reference into this Article:

5 Section 2-5. Definitions.

6 Section 2-10. Lawsuits; common seal.

7 Section 2-16. Duties; auditorium and other buildings;
8 lease of space.

9 Section 2-25. Incurring obligations.

10 Section 2-35. Acquisition of property from person, State,
11 or local agency.

12 Section 2-40. Federal money.

13 Section 2-45. Insurance.

14 Section 2-60. Investment in bonds.

15 Section 2-76. Board members; financial matters;
16 compensation for secretary or treasurer; conflict of interest.

17 Section 2-80. Board members' oath.

18 Section 2-83. Removal of Board member from office.

19 Section 2-85. Board members; vacancy in office.

20 Section 2-90. Organization of the Board.

21 Section 2-95. Meetings; action by 5 Board members.

22 Section 2-101. Secretary; treasurer; funds deposited in
23 bank or savings and loan association.

24 Section 2-106. Funds; compliance with Public Funds
25 Investment Act.

26 Section 2-110. Signatures on checks or drafts.

1 Section 2-115. General manager; other appointments.

2 Section 2-120. Ordinances, rules, and regulations; fines
3 and penalties.

4 Section 2-127. Contracts; award to other than highest or
5 lowest bidder by four-fifths vote.

6 Section 2-130. Bids and advertisements.

7 Section 2-135. Report and financial statement.

8 Section 2-140. State financial support.

9 Section 2-145. Anti-trust laws.

10 Section 2-150. Tax exemption.

11 (Source: P.A. 90-328, eff. 1-1-98.)

12 (70 ILCS 200/155-65)

13 Sec. 155-65. Standard civic center provisions incorporated
14 by reference. The following Sections of this Code are
15 incorporated by reference into this Article:

16 Section 2-5. Definitions.

17 Section 2-10. Lawsuits; common seal.

18 Section 2-17. Duties; auditorium and other buildings.

19 Section 2-25. Incurring obligations.

20 Section 2-30. Prompt payment.

21 Section 2-40. Federal money.

22 Section 2-45. Insurance.

23 Section 2-75. Board members; financial matters; conflict
24 of interest.

25 Section 2-90. Organization of the Board.

1 Section 2-96. Meetings; action by 4 Board members.

2 Section 2-101. Secretary; treasurer; funds deposited in
3 bank or savings and loan association.

4 Section 2-106. Funds; compliance with Public Funds
5 Investment Act.

6 Section 2-110. Signatures on checks or drafts.

7 Section 2-115. General manager; other appointments.

8 Section 2-120. Ordinances, rules, and regulations; fines
9 and penalties.

10 Section 2-130. Bids and advertisements.

11 Section 2-135. Report and financial statement.

12 Section 2-145. Anti-trust laws.

13 Section 2-150. Tax exemption.

14 (Source: P.A. 90-328, eff. 1-1-98.)

15 (70 ILCS 200/175-30)

16 Sec. 175-30. Standard civic center provisions incorporated
17 by reference. The following Sections of this Code are
18 incorporated by reference into this Article:

19 Section 2-5. Definitions.

20 Section 2-10. Lawsuits; common seal.

21 Section 2-17. Duties; auditorium and other buildings.

22 Section 2-21. Rights and powers.

23 Section 2-25. Incurring obligations.

24 Section 2-36. Acquisition of property from person or
25 governmental agency.

1 Section 2-40. Federal money.

2 Section 2-45. Insurance.

3 Section 2-51. Borrowing; revenue bonds; mandamus or other
4 actions to compel performance.

5 Section 2-75. Board members; financial matters; conflict
6 of interest.

7 Section 2-80. Board members' oath.

8 Section 2-83. Removal of Board member from office.

9 Section 2-85. Board members; vacancy in office.

10 Section 2-90. Organization of the Board.

11 Section 2-96. Meetings; action by 4 Board members.

12 Section 2-101. Secretary; treasurer; funds deposited in
13 bank or savings and loan association.

14 Section 2-106. Funds; compliance with Public Funds
15 Investment Act.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-115. General manager; other appointments.

18 Section 2-120. Ordinances, rules, and regulations; fines
19 and penalties.

20 Section 2-127. Contracts; award to other than highest or
21 lowest bidder by four-fifths vote.

22 Section 2-130. Bids and advertisements.

23 Section 2-135. Report and financial statement.

24 Section 2-140. State financial support.

25 Section 2-145. Anti-trust laws.

26 Section 2-150. Tax exemption.

1 (Source: P.A. 90-328, eff. 1-1-98.)

2 (70 ILCS 200/185-55)

3 Sec. 185-55. Standard civic center provisions incorporated
4 by reference. The following Sections of this Code are
5 incorporated by reference into this Article:

6 Section 2-5. Definitions.

7 Section 2-10. Lawsuits; common seal.

8 Section 2-16. Duties; auditorium and other buildings;
9 lease of space.

10 Section 2-25. Incurring obligations.

11 Section 2-35. Acquisition of property from person, State,
12 or local agency.

13 Section 2-40. Federal money.

14 Section 2-45. Insurance.

15 Section 2-60. Investment in bonds.

16 Section 2-76. Board members; financial matters;
17 compensation for secretary or treasurer; conflict of interest.

18 Section 2-80. Board members' oath.

19 Section 2-83. Removal of Board member from office.

20 Section 2-85. Board members; vacancy in office.

21 Section 2-90. Organization of the Board.

22 Section 2-95. Meetings; action by 5 Board members.

23 Section 2-101. Secretary; treasurer; funds deposited in
24 bank or savings and loan association.

25 Section 2-106. Funds; compliance with Public Funds

1 Investment Act.

2 Section 2-110. Signatures on checks or drafts.

3 Section 2-115. General manager; other appointments.

4 Section 2-120. Ordinances, rules, and regulations; fines
5 and penalties.

6 Section 2-127. Contracts; award to other than highest or
7 lowest bidder by four-fifths vote.

8 Section 2-130. Bids and advertisements.

9 Section 2-135. Report and financial statement.

10 Section 2-140. State financial support.

11 Section 2-145. Anti-trust laws.

12 Section 2-150. Tax exemption.

13 (Source: P.A. 90-328, eff. 1-1-98.)

14 (70 ILCS 200/190-55)

15 Sec. 190-55. Standard civic center provisions incorporated
16 by reference. The following Sections of this Code are
17 incorporated by reference into this Article:

18 Section 2-5. Definitions.

19 Section 2-10. Lawsuits; common seal.

20 Section 2-17. Duties; auditorium and other buildings.

21 Section 2-21. Rights and powers.

22 Section 2-25. Incurring obligations.

23 Section 2-30. Prompt payment.

24 Section 2-36. Acquisition of property from person or
25 governmental agency.

1 Section 2-40. Federal money.

2 Section 2-45. Insurance.

3 Section 2-51. Borrowing; revenue bonds; mandamus or other
4 actions to compel performance.

5 Section 2-75. Board members; financial matters; conflict
6 of interest.

7 Section 2-80. Board members' oath.

8 Section 2-83. Removal of Board member from office.

9 Section 2-85. Board members; vacancy in office.

10 Section 2-90. Organization of the Board.

11 Section 2-96. Meetings; action by 4 Board members.

12 Section 2-101. Secretary; treasurer; funds deposited in
13 bank or savings and loan association.

14 Section 2-106. Funds; compliance with Public Funds
15 Investment Act.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-120. Ordinances, rules, and regulations; fines
18 and penalties.

19 Section 2-127. Contracts; award to other than highest or
20 lowest bidder by four-fifths vote.

21 Section 2-130. Bids and advertisements.

22 Section 2-135. Report and financial statement.

23 Section 2-140. State financial support.

24 Section 2-145. Anti-trust laws.

25 Section 2-150. Tax exemption.

26 (Source: P.A. 90-328, eff. 1-1-98.)

1 (70 ILCS 200/195-35)

2 Sec. 195-35. Standard civic center provisions incorporated
3 by reference. The following Sections of this Code are
4 incorporated by reference into this Article:

5 Section 2-3. Purpose.

6 Section 2-5. Definitions.

7 Section 2-10. Lawsuits; common seal.

8 Section 2-15. Duties; auditorium, recreational, and other
9 buildings; lease of space.

10 Section 2-20. Rights and powers, including eminent domain.

11 Section 2-25. Incurring obligations.

12 Section 2-30. Prompt payment.

13 Section 2-35. Acquisition of property from person, State,
14 or local agency.

15 Section 2-40. Federal money.

16 Section 2-45. Insurance.

17 Section 2-50. Borrowing; revenue bonds; suits to compel
18 performance.

19 Section 2-55. Bonds; nature of indebtedness.

20 Section 2-60. Investment in bonds.

21 Section 2-75. Board members; financial matters; conflict
22 of interest.

23 Section 2-80. Board members' oath.

24 Section 2-85. Board members; vacancy in office.

25 Section 2-90. Organization of the Board.

1 Section 2-95. Meetings; action by 5 Board members.
2 Section 2-100. Secretary; treasurer.
3 Section 2-105. Funds.
4 Section 2-110. Signatures on checks or drafts.
5 Section 2-115. General manager; other appointments.
6 Section 2-122. Rules and regulations; penalties.
7 Section 2-125. Contracts; award to other than highest or
8 lowest bidder by vote of 5 Board members.
9 Section 2-130. Bids and advertisements.
10 Section 2-132. Bidders; civil action to compel compliance.
11 Section 2-135. Report and financial statement.
12 Section 2-140. State financial support.
13 Section 2-145. Anti-trust laws.
14 Section 2-150. Tax exemption.
15 (Source: P.A. 90-328, eff. 1-1-98.)

16 (70 ILCS 200/200-65)

17 Sec. 200-65. Standard civic center provisions incorporated
18 by reference. The following Sections of this Code are
19 incorporated by reference into this Article:

20 Section 2-5. Definitions.

21 Section 2-10. Lawsuits; common seal.

22 Section 2-16. Duties; auditorium and other buildings;
23 lease of space.

24 Section 2-25. Incurring obligations.

25 Section 2-30. Prompt payment.

1 Section 2-35. Acquisition of property from person, State,
2 or local agency.

3 Section 2-40. Federal money.

4 Section 2-45. Insurance.

5 Section 2-50. Borrowing; revenue bonds; suits to compel
6 performance.

7 Section 2-60. Investment in bonds.

8 Section 2-76. Board members; financial matters;
9 compensation for secretary or treasurer; conflict of interest.

10 Section 2-80. Board members' oath.

11 Section 2-83. Removal of Board member from office.

12 Section 2-85. Board members; vacancy in office.

13 Section 2-90. Organization of the Board.

14 Section 2-100. Secretary; treasurer.

15 Section 2-105. Funds.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-115. General manager; other appointments.

18 Section 2-120. Ordinances, rules, and regulations; fines
19 and penalties.

20 Section 2-130. Bids and advertisements.

21 Section 2-135. Report and financial statement.

22 Section 2-140. State financial support.

23 Section 2-145. Anti-trust laws.

24 Section 2-150. Tax exemption.

25 (Source: P.A. 90-328, eff. 1-1-98.)

1 (70 ILCS 200/205-105)

2 Sec. 205-105. Standard civic center provisions
3 incorporated by reference. The following Sections of this Code
4 are incorporated by reference into this Article:

5 Section 2-5. Definitions.

6 Section 2-10. Lawsuits; common seal.

7 Section 2-45. Insurance.

8 Section 2-135. Report and financial statement.

9 Section 2-140. State financial support.

10 Section 2-145. Anti-trust laws.

11 Section 2-150. Tax exemption.

12 (Source: P.A. 90-328, eff. 1-1-98.)

13 (70 ILCS 200/250-40)

14 Sec. 250-40. Standard civic center provisions incorporated
15 by reference. The following Sections of this Code are
16 incorporated by reference into this Article:

17 Section 2-5. Definitions.

18 Section 2-10. Lawsuits; common seal.

19 Section 2-17. Duties; auditorium and other buildings.

20 Section 2-21. Rights and powers.

21 Section 2-25. Incurring obligations.

22 Section 2-36. Acquisition of property from person or
23 governmental agency.

24 Section 2-40. Federal money.

25 Section 2-45. Insurance.

1 Section 2-51. Borrowing; revenue bonds; mandamus or other
2 actions to compel performance.

3 Section 2-75. Board members; financial matters; conflict
4 of interest.

5 Section 2-80. Board members' oath.

6 Section 2-83. Removal of Board member from office.

7 Section 2-85. Board members; vacancy in office.

8 Section 2-90. Organization of the Board.

9 Section 2-96. Meetings; action by 4 Board members.

10 Section 2-101. Secretary; treasurer; funds deposited in
11 bank or savings and loan association.

12 Section 2-106. Funds; compliance with Public Funds
13 Investment Act.

14 Section 2-110. Signatures on checks or drafts.

15 Section 2-115. General manager; other appointments.

16 Section 2-120. Ordinances, rules, and regulations; fines
17 and penalties.

18 Section 2-127. Contracts; award to other than highest or
19 lowest bidder by four-fifths vote.

20 Section 2-130. Bids and advertisements.

21 Section 2-135. Report and financial statement.

22 Section 2-140. State financial support.

23 Section 2-145. Anti-trust laws.

24 Section 2-150. Tax exemption.

25 (Source: P.A. 90-328, eff. 1-1-98.)

1 (70 ILCS 200/255-130)

2 Sec. 255-130. Standard civic center provisions
3 incorporated by reference. The following Sections of this Code
4 are incorporated by reference into this Article:

5 Section 2-5. Definitions.

6 Section 2-10. Lawsuits; common seal.

7 Section 2-25. Incurring obligations.

8 Section 2-30. Prompt payment.

9 Section 2-35. Acquisition of property from person, State,
10 or local agency.

11 Section 2-45. Insurance.

12 Section 2-60. Investment in bonds.

13 Section 2-76. Board members; financial matters;
14 compensation for secretary or treasurer; conflict of interest.

15 Section 2-101. Secretary; treasurer; funds deposited in
16 bank or savings and loan association.

17 Section 2-110. Signatures on checks or drafts.

18 Section 2-115. General manager; other appointments.

19 Section 2-120. Ordinances, rules, and regulations; fines
20 and penalties.

21 Section 2-128. Contracts; award to other than highest or
22 lowest bidder by three-fourths vote.

23 Section 2-130. Bids and advertisements.

24 Section 2-135. Report and financial statement.

25 Section 2-140. State financial support.

26 Section 2-145. Anti-trust laws.

1 Section 2-150. Tax exemption.

2 Section 2-155. Partial invalidity.

3 (Source: P.A. 90-328, eff. 1-1-98.)

4 (70 ILCS 200/280-90)

5 Sec. 280-90. Standard civic center provisions incorporated
6 by reference. The following Sections of this Code are
7 incorporated by reference into this Article:

8 Section 2-3. Purpose.

9 Section 2-5. Definitions.

10 Section 2-10. Lawsuits; common seal.

11 Section 2-25. Incurring obligations.

12 Section 2-30. Prompt payment.

13 Section 2-35. Acquisition of property from person, State,
14 or local agency.

15 Section 2-45. Insurance.

16 Section 2-60. Investment in bonds.

17 Section 2-76. Board members; financial matters;
18 compensation for secretary or treasurer; conflict of interest.

19 Section 2-80. Board members' oath.

20 Section 2-101. Secretary; treasurer; funds deposited in
21 bank or savings and loan association.

22 Section 2-110. Signatures on checks or drafts.

23 Section 2-115. General manager; other appointments.

24 Section 2-120. Ordinances, rules, and regulations; fines
25 and penalties.

1 Section 2-130. Bids and advertisements.
2 Section 2-132. Bidders; civil action to compel compliance.
3 Section 2-135. Report and financial statement.
4 Section 2-140. State financial support.
5 Section 2-145. Anti-trust laws.
6 Section 2-150. Tax exemption.
7 (Source: P.A. 90-328, eff. 1-1-98.)

8 (70 ILCS 200/15-35 rep.)
9 (70 ILCS 200/20-65 rep.)
10 (70 ILCS 200/30-30 rep.)
11 (70 ILCS 200/50-30 rep.)
12 (70 ILCS 200/55-55 rep.)
13 (70 ILCS 200/100-50 rep.)
14 (70 ILCS 200/110-30 rep.)
15 (70 ILCS 200/125-45 rep.)
16 (70 ILCS 200/155-60 rep.)
17 (70 ILCS 200/175-25 rep.)
18 (70 ILCS 200/185-50 rep.)
19 (70 ILCS 200/190-50 rep.)
20 (70 ILCS 200/195-30 rep.)
21 (70 ILCS 200/200-60 rep.)
22 (70 ILCS 200/205-85 rep.)
23 (70 ILCS 200/250-35 rep.)
24 (70 ILCS 200/255-110 rep.)
25 (70 ILCS 200/280-85 rep.)

1 Section 900-70. The Civic Center Code is amended by
2 repealing Sections 15-35, 20-65, 30-30, 50-30, 55-55, 100-50,
3 110-30, 125-45, 155-60, 175-25, 185-50, 190-50, 195-30,
4 200-60, 205-85, 250-35, 255-110, and 280-85.

5 Section 900-75. The Metropolitan Pier and Exposition
6 Authority Act is amended by changing Section 26 as follows:

7 (70 ILCS 210/26) (from Ch. 85, par. 1246)

8 Sec. 26. Government Reporting Enhancement and Transparency
9 Act.

10 (a) For fiscal years ending before January 1, 2028, as ~~As~~
11 soon after the end of each fiscal year as may be expedient, the
12 Board shall cause to be prepared and printed a complete and
13 detailed report and financial statement of its operations and
14 of its assets and liabilities. A reasonably sufficient number
15 of copies of such report shall be printed for distribution to
16 persons interested, upon request, and a copy thereof shall be
17 filed with the Governor, the Mayor, the General Assembly and
18 the Park District President. Within 6 months after the
19 effective date of this amendatory Act of 1985, or as soon
20 thereafter as is possible, the Authority shall adopt an
21 accounting system which shall not be implemented until it has
22 been approved by the Auditor General as appropriate for the
23 Authority's operations.

24 (b) With respect to construction by the Authority funded

1 in whole or in part with State or borrowed funds, including the
2 Project, the Authority shall prepare a monthly report of the
3 progress of construction. The report shall include a
4 discussion of: (1) the status of construction; (2) delays or
5 anticipated delays in the completion of the construction; (3)
6 cost overruns; (4) funds available for construction and the
7 current construction budget; (5) the status of the
8 implementation of the Authority's affirmative action program
9 by contractor, trade and levels of skill; and (6) any
10 problems, or anticipated problems, with respect to
11 construction or costs of construction. The monthly reports
12 required by this Section shall be submitted to the Governor,
13 the Mayor and the General Assembly.

14 In connection with any construction by the Authority
15 funded in whole or in part by State or borrowed funds,
16 including the Project, the Authority will, when such
17 construction is to be done by a general contractor or a
18 construction manager operating in a general contractor
19 capacity, institute a quality assurance program, including
20 independent quality control inspections. The Authority will
21 file not less frequently than quarterly written reports on the
22 results of its quality assurance program with the Governor,
23 the Mayor and the General Assembly.

24 (c) For fiscal years beginning after December 31, 2027,
25 notwithstanding any other provision of law to the contrary,
26 the operations and fiscal activities of the Authority shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 (Source: P.A. 84-1027.)

4 Section 900-80. The Soil and Water Conservation Districts
5 Act is amended by changing Section 7 as follows:

6 (70 ILCS 405/7) (from Ch. 5, par. 112)

7 Sec. 7. Employees and assistance of other agencies.

8 (a) Subject to the provisions of the "Personnel Code"
9 enacted by the 69th General Assembly, the Department may
10 employ an administrative officer, technical experts and such
11 other agents and employees, permanent and temporary, as it may
12 require. The Department may call upon the Attorney General of
13 the State for such legal services as it may require. The
14 Department shall require surety bonds for all its officers and
15 employees who are entrusted with funds or property under this
16 Act and shall provide for an annual audit of their accounts for
17 fiscal years ending before January 1, 2028. The Department may
18 establish and provide suitable office accommodations and the
19 necessary supplies and equipment.

20 (b) Upon request of the Department, for the purpose of
21 carrying out any of its functions, the supervising officer of
22 any State agency, or of any State institution of learning
23 shall, in so far as may be possible under available
24 appropriations, and having due regard to the needs of the

1 agency to which the request is directed, assign or detail to
2 the Department members of the staff or personnel of such
3 agency or institution of learning and make such special
4 reports, surveys or studies as the Department may request.

5 (c) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of the Board shall be
8 subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: Laws 1955, p. 2146.)

11 Section 900-85. The Conservation District Act is amended
12 by changing Sections 6 and 15.6 as follows:

13 (70 ILCS 410/6) (from Ch. 96 1/2, par. 7106)

14 Sec. 6. Officers and employees.

15 (a) As soon as possible after the initial election or the
16 initial appointments, as the case may be, the trustees shall
17 organize by selecting from their members a president,
18 secretary, treasurer, and other officers as are deemed
19 necessary, who shall hold office for 2 years in the case of an
20 elected board, or the fiscal year in which elected in the case
21 of an appointed board, and until their successors are selected
22 and qualify. Three trustees shall constitute a quorum of the
23 board for the transaction of business if the district has 5
24 trustees. If the district has 7 trustees, 4 trustees shall

1 constitute a quorum of the board for the transaction of
2 business. The board shall hold regular monthly meetings.
3 Special meetings may be called by the president and shall be
4 called on the request of a majority of members, as may be
5 required.

6 (b) The board shall provide for the proper and safe
7 keeping of its permanent records and for the recording of the
8 corporate action of the district. It shall keep a proper
9 system of accounts showing a true and accurate record of its
10 receipts and disbursements, and it shall cause an annual audit
11 to be made of its books, records, and accounts for fiscal years
12 ending before January 1, 2028.

13 (c) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the board shall be
16 subject to the Government Reporting Enhancement and
17 Transparency Act.

18 (d) The records of the district shall be subject to public
19 inspection at all reasonable hours and under regulations as
20 the board may prescribe.

21 (e) The district shall annually make a full and complete
22 report to the county board of each county within the district
23 and to the Department of Natural Resources of its transactions
24 and operations for the preceding year. The report shall
25 contain a full statement of its receipts, disbursements, and
26 the program of work for the period covered, and may include

1 recommendations as may be deemed advisable.

2 (f) Executive or ministerial duties may be delegated to
3 one or more trustees or to an authorized officer, employee,
4 agent, attorney, or other representative of the district.

5 (g) All officers and employees authorized to receive or
6 retain the custody of money or to sign vouchers, checks,
7 warrants, or evidences of indebtedness binding upon the
8 district shall furnish surety bond for the faithful
9 performance of their duties and the faithful accounting for
10 all moneys that may come into their hands in an amount to be
11 fixed and in a form to be approved by the board.

12 (h) All contracts for supplies, material, or work
13 involving an expenditure in excess of \$60,000 for supplies or
14 materials and \$30,000 for work, or a lower amount for any
15 contract for supplies, material, or work if required by board
16 policy, shall be let to the lowest responsible bidder, after
17 due advertisement, excepting work requiring personal
18 confidence or necessary supplies under the control of
19 monopolies, where competitive bidding is impossible, or as
20 otherwise provided in the Forest Preserve District and
21 Conservation District Design-Build Authorization Act. All
22 contracts for supplies, material, or work shall be signed by
23 the president of the board and by any other officer as the
24 board in its discretion may designate.

25 (Source: P.A. 104-114, eff. 8-1-25.)

1 (70 ILCS 410/15.6) (from Ch. 96 1/2, par. 7122)

2 Sec. 15.6. Revenue and audits.

3 (a) All revenue derived from the operation of such
4 facility or facilities constructed, equipped, extended or
5 improved in whole or in part with the proceeds of any bonds
6 issued under Sections 15.2 through 15.9 of this Act for the
7 construction, equipping, extension, or improvement of such
8 facility or facilities shall be deposited in a separate fund.
9 Each fund shall be used only for paying the cost of operation
10 and maintenance of the recreational facility or facilities or
11 any combination thereof constructed, equipped, extended or
12 improved in whole or in part with the proceeds of such bonds so
13 issued for such facility or facilities, and for paying the
14 principal of and interest on the bonds so issued and creating
15 the accounts provided for by the ordinance authorizing their
16 issuance.

17 (b) The district shall install and maintain a proper
18 system of account for each fund, showing the amount received
19 and disbursed from the operation of such facility or
20 facilities.

21 (c) For fiscal years ending before January 1, 2028, at ~~At~~
22 least once each year the district shall have such accounts for
23 bonds properly audited, and the report of this audit shall be
24 open to the public for inspection at all times.

25 (d) For fiscal years beginning after December 31, 2027,
26 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of the Board shall be
2 subject to the Government Reporting Enhancement and
3 Transparency Act.

4 (Source: P.A. 77-1330.)

5 Section 900-90. The Illinois Drainage Code is amended by
6 changing Section 4-32 and by adding Section 4-50 as follows:

7 (70 ILCS 605/4-32) (from Ch. 42, par. 4-32)

8 Sec. 4-32. Financial Reports of Commissioners. On or
9 before the last day of November in each year, and more often if
10 the court so requires, the commissioners shall make a report,
11 under oath, to the court, showing the amount of money
12 collected by the district since the last preceding report and
13 the manner in which the funds of the district at the beginning
14 and the end of the period reported have been expended during
15 that period. Such report shall also contain an itemized
16 statement of the notes, bonds and orders, if any, outstanding
17 and unpaid at the close of the report period and the balance on
18 hand in the treasury of the district. Upon the filing of the
19 report with the clerk of the court, the same shall be presented
20 to the court, and the clerk of the court shall give notice of
21 the date on or before which objections must be filed by
22 publishing a notice thereof in a newspaper of general
23 circulation in the county in which the district was organized.
24 Any owner of land within the district may file an objection to

1 the report with the clerk of the court within 10 days after the
2 publication of the notice. If any objections are filed within
3 the time prescribed, the court shall set a hearing at a time
4 not later than 4 weeks after the date of the filing of the
5 report. If no objection to the report is filed, the court may
6 approve the report without a hearing. At a hearing on the
7 report the court shall hear evidence on any and all objections
8 which may be urged against the report and evidence in support
9 thereof and may continue the hearing to a day certain or from
10 time to time. At the conclusion of a hearing, the court may
11 approve the report, disapprove the report or order the report
12 modified or amended. Upon the approval of a report, the same
13 shall be recorded in the drainage record. Copies of any ~~the~~
14 financial reports covering any portion of the period since the
15 last annual meeting of the district ~~report~~ shall be available
16 at the annual meeting of the district under Section 4-12 of
17 this Code.

18 (Source: P.A. 86-129; 86-297; 86-1028.)

19 (70 ILCS 605/4-50 new)

20 Sec. 4-50. Government Reporting Enhancement and
21 Transparency Act.

22 (a) For fiscal years ending before January 1, 2028,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of the district shall be
25 subject to the Governmental Account Audit Act.

1 (b) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of the district shall be
4 subject to the Government Reporting Enhancement and
5 Transparency Act.

6 Section 900-95. The Fire Protection District Act is
7 amended by changing Sections 6.1, 11a, and 11i as follows:

8 (70 ILCS 705/6.1) (from Ch. 127 1/2, par. 26.1)

9 Sec. 6.1. Government Reporting Enhancement and
10 Transparency Act.

11 (a) For fiscal years ending before January 1, 2028, when
12 ~~when~~ an audit is required under the Governmental Account Audit
13 Act, the trustees of the Fire Protection District created
14 under this Act shall employ a person licensed to practice
15 public accounting under the laws of this State to annually
16 audit the district's financial statements of all accounts,
17 funds, and other moneys in the care, custody, or control of the
18 trustees. The audit shall be conducted in accordance with
19 Generally Accepted Auditing Standards and in accordance with
20 the Governmental Account Audit Act. A fire protection district
21 receiving revenues of less than \$850,000 for the fiscal year
22 shall prepare the financial report required by Section 3 of
23 the Governmental Account Audit Act. In addition to any other
24 filing requirements, the audit report or financial report

1 shall be filed with the county clerk of the county in which the
2 Fire Protection District was organized as a public record and
3 a copy thereof shall be filed with the secretary of the
4 district as part of its corporate records.

5 (b) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of a fire protection
8 district created under this Act shall be subject to the
9 Government Reporting Enhancement and Transparency Act.

10 (Source: P.A. 93-126, eff. 1-1-04.)

11 (70 ILCS 705/11a) (from Ch. 127 1/2, par. 31a)

12 Sec. 11a. (a) The Board of Trustees of any fire protection
13 district organized hereunder may contract with any corporation
14 organized to furnish fire protection service or with any
15 association organized to furnish fire protection service or
16 with any city, village, incorporated town, or organized fire
17 protection district lying adjacent to such district for fire
18 protection service to be furnished by such corporation or such
19 association or such municipality or fire protection district
20 for the property within such district or to be furnished by
21 such district for the property within such municipality. The
22 board of trustees may also contract for the installation,
23 rental or use of fire hydrants within the fire protection
24 district and for the furnishing of water to be used within such
25 district for fire protection purposes, and for mutual aid from

1 and to other fire protection districts, and for mutual aid
2 from and to corporations and associations organized to furnish
3 fire protection service and for mutual aid from and to
4 municipalities.

5 (b) For fiscal years ending before January 1, 2028, when
6 ~~when~~ the Board of Trustees of a Fire Protection District
7 purchases fire protection services from an organization
8 (specifically including without limitation a city, village,
9 incorporated town, or adjacent fire protection district) that
10 is required to be audited by "An Act in relation to audits of
11 the accounts of certain governmental units and to repeal an
12 Act therein named", approved May 10, 1967, or by The Illinois
13 Municipal Auditing Law, the scope of the audit of the
14 organization providing the fire protection services shall be
15 expanded to require the licensed public accountant performing
16 the audit to specifically report on compliance with the terms
17 of the contract as it relates to financial matters, including
18 but not limited to the amount charged to the purchasing Fire
19 Protection District. To the extent possible, the financial
20 statements of the providing organization shall segregate
21 accounts relating to fire protection service transactions and
22 present them as a separate fund or as a separate department
23 within a fund. A copy of the providing organization audit
24 report shall be furnished to the purchasing Fire Protection
25 District within 6 months after the close of the fiscal year of
26 the organization providing the fire protection services.

1 (c) For fiscal years ending before January 1, 2028, when
2 ~~when~~ the Board of Trustees of a Fire Protection District
3 purchases fire protection services from an organization
4 (specifically including without limitation a not-for-profit
5 corporation or a for-profit corporation or association) that
6 is not required to be audited by "An Act in relation to audits
7 of the accounts of certain governmental units and to repeal an
8 Act therein named", approved May 10, 1967, or by The Illinois
9 Municipal Auditing Law, the organization providing the fire
10 protection services shall employ a person licensed to practice
11 public accounting under the laws of this State to annually
12 audit the providing organization's financial statements of all
13 accounts, funds, and other moneys in the care, custody, or
14 control of the providing organization. Such audit shall be
15 conducted in accordance with Generally Accepted Auditing
16 Standards and the scope of such audit shall be expanded to
17 require the licensed public accountant performing the audit to
18 specifically report on compliance with the terms of the
19 contract as it relates to financial matters, including but not
20 limited to the amount charged to the purchasing Fire
21 Protection District. To the extent possible, the financial
22 statements of the providing organization shall segregate
23 accounts relating to fire protection service transactions and
24 present them as a separate fund or as a separate department
25 within a fund. A copy of the providing organization audit
26 report shall be furnished to the purchasing Fire Protection

1 District within 6 months after the close of the fiscal year of
2 the organization providing the fire protection services.
3 Within 15 days after the first meeting of the board of
4 directors or trustees of the organization providing the fire
5 protection services that occurs after receiving the audit
6 report, the organization providing the fire protection
7 services shall publish excerpts from the audit report that
8 relate to fire protection service operations in accordance
9 with Section 7 of this Act. When fire protection services are
10 rendered in more than one geographic area, publication or
11 distribution should be made in each geographic area served.
12 (Source: P.A. 86-216; 86-1023.)

13 (70 ILCS 705/11i)

14 Sec. 11i. Department foreign fire insurance board.

15 (a) A department foreign fire insurance board shall exist
16 within the fire department of each fire protection district
17 that has an organized fire department, employs full-time
18 firefighters, and is subject to a collective bargaining
19 agreement.

20 (b) The board shall consist of 7 trustees; the fire chief,
21 who shall hold office by virtue of rank, and 6 members, who
22 shall be elected at large by the sworn members of the
23 department. If there are an insufficient number of candidates
24 to fill all these positions, the number of board members may be
25 reduced, but not to fewer than 3 trustees. All sworn members of

1 the department shall be eligible to vote for and be elected as
2 officers of the board.

3 (c) The members of the board shall annually elect
4 officers. These officers shall be a chairman and a treasurer.

5 (d) The trustees of the board shall make rules with
6 respect to the board and the management of the money to be
7 appropriated to the board.

8 (e) The treasurer of the board shall give a sufficient
9 bond to the board of trustees of the fire protection district,
10 conditioned upon the faithful performance by the treasurer of
11 his or her duties under this Section. This bond must be
12 approved by the board of trustees of the fire protection
13 district.

14 (f) The officers of the department foreign fire insurance
15 board shall develop and maintain a listing of those items that
16 the board feels are appropriate expenditures under this
17 Section. The officers shall make rules concerning the board
18 and the management of the money appropriated to the board.

19 (g) All of the money paid to the secretary of the fire
20 protection district under Section 11-10-1 of the Illinois
21 Municipal Code (65 ILCS 5/11-10-1) shall be set apart and
22 shall be appropriated annually by the board of trustees of the
23 fire protection district to the department foreign fire
24 insurance board.

25 (h) The treasurer of the department foreign fire insurance
26 board shall receive the appropriated money and shall pay out

1 the money upon the order of the board for the maintenance, use,
2 and benefit of the department. For fiscal years ending before
3 January 1, 2028, as ~~As~~ part of the fire protection district's
4 annual audit, these funds shall be audited to verify that the
5 funds have been expended by the board only for the
6 maintenance, use, and benefit of the department.

7 (Source: P.A. 96-505, eff. 8-14-09.)

8 Section 900-100. The Flood Prevention District Act is
9 amended by changing Section 35 as follows:

10 (70 ILCS 750/35)

11 Sec. 35. Financial audit of the District.

12 (a) For fiscal years ending before January 1, 2028, a ~~A~~
13 financial audit of the District shall be conducted annually by
14 a certified public accountant (CPA) that is licensed at the
15 time of the audit by the Illinois Department of Financial and
16 Professional Regulation. The CPA shall meet all of the general
17 standards concerning qualifications, independence, due
18 professional care, and quality control as required by the
19 Government Auditing Standards, ~~1994 Revision, Chapter 3,~~
20 including the requirements for continuing professional
21 education and external peer review. The financial audit is to
22 be performed in accordance with generally accepted auditing
23 standards issued by the American Institute of Certified Public
24 Accountants (AICPA) for field work and reporting, generally

1 accepted government auditing standards (GAGAS) and AICPA
2 Statements on Auditing Standards (SAS) current at the time the
3 audit is commenced. The audit shall be made publicly available
4 and sent to the county board chairman of the county in which
5 the district is situated and to the Illinois Secretary of
6 State.

7 (b) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the District created
10 under this Act shall be subject to the Government Reporting
11 Enhancement and Transparency Act.

12 (Source: P.A. 95-719, eff. 5-21-08; 95-723, eff. 6-23-08.)

13 Section 900-105. The Beardstown Regional Flood Prevention
14 District Act is amended by changing Section 30 as follows:

15 (70 ILCS 755/30)

16 Sec. 30. Financial audit of the district.

17 (a) For fiscal years ending before January 1, 2028, a ~~A~~
18 financial audit of the district shall be conducted annually by
19 a certified public accountant (CPA) that is licensed at the
20 time of the audit by the Illinois Department of Financial and
21 Professional Regulation. The CPA shall meet all of the general
22 standards concerning qualifications, independence, due
23 professional care, and quality control as required by the
24 Government Auditing Standards, 1994 Revision, Chapter 3,

1 including the requirements for continuing professional
2 education and external peer review. The financial audit is to
3 be performed in accordance with generally accepted auditing
4 standards issued by the American Institute of Certified Public
5 Accountants (AICPA) for field work and reporting, generally
6 accepted government auditing standards (GAGAS), and AICPA
7 Statements on Auditing Standards (SAS) current at the time the
8 audit is commenced. The audit shall be made publicly available
9 and sent to the county board chairperson and to the Secretary
10 of State.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of the District created
14 under this Act shall be subject to the Government Reporting
15 Enhancement and Transparency Act.

16 (Source: P.A. 97-309, eff. 8-11-11.)

17 Section 900-110. The Downstate Forest Preserve District
18 Act is amended by changing Sections 13.3, 13.7, and 18.5 as
19 follows:

20 (70 ILCS 805/13.3) (from Ch. 96 1/2, par. 6326)

21 Sec. 13.3. (a) The board of each forest preserve district
22 organized under this Act shall fix a fiscal year for the
23 district. The board shall, within or before the first quarter
24 of each fiscal year, adopt an annual appropriation ordinance

1 appropriating such sums of money as may be required to defray
2 all necessary expenses and liabilities of the district to be
3 paid or incurred during the fiscal year.

4 (b) The failure of the board to adopt an annual
5 appropriation ordinance or to otherwise comply with the
6 provisions of this Section shall not affect the validity of
7 any tax levy of the forest preserve district. The annual
8 appropriation ordinance for any fiscal year need not be
9 intended or required to be in support of or in relation to any
10 tax levy made during that fiscal year.

11 (c) For fiscal years ending before January 1, 2028,
12 nothing ~~Nothing~~ in this Act shall be construed as requiring
13 any forest preserve district to change or as preventing any
14 forest preserve district from changing from a cash basis of
15 financing to a surplus or deficit basis of financing, or as
16 requiring any forest preserve district to change or as
17 preventing any forest preserve district from changing its
18 system of accounting.

19 (d) Any forest preserve district that determines to change
20 its fiscal year may adopt an annual appropriation ordinance
21 for a transition period of more or less than 12 months as may
22 be necessary to effect such change, and appropriations made
23 for such transition period shall terminate with the close of
24 such period.

25 (e) For fiscal years beginning after December 31, 2027,
26 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of any conservancy
2 district organized under this Act created under this Act shall
3 be subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 85-1165.)

6 (70 ILCS 805/13.7)

7 Sec. 13.7. Endowment Fund.

8 (a) Each forest preserve district may create, maintain,
9 and increase a separate fund to be known as the "Endowment
10 Fund" to pay all costs and expenses incurred or anticipated by
11 the forest preserve district for the long-term maintenance and
12 improvement of forest preserve facilities and lands, and for
13 the future purchase of real property. Only one "Endowment
14 Fund" may be created by a forest preserve district, but the
15 fund may provide for the collection, maintenance, investment,
16 and expenditure of monies for more than one purpose. All
17 revenues deposited in the Endowment Fund shall be designated
18 by purpose and appropriated and expended for the purpose for
19 which it was designated. No appropriation in the Endowment
20 Fund shall lapse, and the monies received and designated for a
21 specific purpose shall not become part of the general funds of
22 the district or considered an asset available for
23 appropriation for another purpose in a subsequent year unless
24 the purpose for which the monies were originally appropriated
25 has been completed. Revenues deposited in the Endowment Fund

1 must come from private sources, whether received before, on,
2 or after the effective date of this amendatory Act of 1995. No
3 revenues shall come from any Federal, State, or local
4 government source, except for those received as a result of
5 agreements obligating the district to the long-term
6 maintenance of improvements constructed on district lands. For
7 fiscal years ending before January 1, 2028, the ~~The~~ Fund shall
8 be audited annually by a licensed certified public accountant.

9 (b) For fiscal years beginning after December 31, 2027, if
10 the Endowment Fund is a separate legal entity from the forest
11 preserve district, notwithstanding any other provision of law
12 to the contrary, the operations and fiscal activities of the
13 Endowment Fund shall be subject to the Government Reporting
14 Enhancement and Transparency Act.

15 (Source: P.A. 89-119, eff. 7-7-95.)

16 (70 ILCS 805/18.5) (from Ch. 96 1/2, par. 6339)

17 Sec. 18.5. All revenue derived from the operation of such
18 facility or facilities constructed, equipped, acquired,
19 extended or improved in whole or in part with the proceeds of
20 any bonds issued under Sections 18.1 through 18.10 of this Act
21 for the construction, equipping, acquisition, extension, or
22 improvement of such facility or facilities shall be deposited
23 in a separate fund. Each fund shall be used only for paying the
24 cost of operation and maintenance of the recreational facility
25 or facilities or any combination thereof constructed,

1 equipped, acquired, extended or improved in whole or in part
2 with the proceeds of such bonds so issued for such facility or
3 facilities, and for paying the principal of and interest on
4 the bonds so issued and creating the accounts provided for by
5 the ordinance authorizing their issuance.

6 Such forest preserve district shall install and maintain a
7 proper system of account for each fund, showing the amount
8 received and disbursed from the operation of such facility or
9 facilities. For fiscal years ending before January 1, 2028, at
10 ~~At~~ least once each year, such district shall have such
11 accounts for bonds properly audited, and the report of this
12 audit shall be open to the public for inspection at all times.

13 (Source: Laws 1968, p. 228.)

14 Section 900-115. The Cook County Forest Preserve District
15 Act is amended by changing Sections 24 and 35 as follows:

16 (70 ILCS 810/24) (from Ch. 96 1/2, par. 6427)

17 Sec. 24. Government Reporting Enhancement and Transparency
18 Act.

19 (a) The fiscal year of each forest preserve district
20 subject to this Act shall extend from January 1, until
21 December 31. The forest preserve district shall, before the
22 commencement or within 60 days after the commencement of each
23 fiscal year, adopt an annual appropriation ordinance, which
24 shall appropriate sums of money required to defray all

1 necessary expenses and liabilities of the district to be paid
2 or incurred during that fiscal year. Transfers from one
3 appropriation of any one fund to another of the same fund, not
4 affecting the total amount appropriated, may be made at any
5 meeting of the Board.

6 (b) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of each forest preserve
9 district created under this Act shall be subject to the
10 Government Reporting Enhancement and Transparency Act.

11 (Source: P.A. 87-1191.)

12 (70 ILCS 810/35) (from Ch. 96 1/2, par. 6438)

13 Sec. 35. All revenue derived from the operation of such
14 facility or facilities constructed, equipped, acquired,
15 extended or improved in whole or in part with the proceeds of
16 any bonds issued under Sections 31 through 39 of this Act for
17 the construction, equipping, acquisition, extension, or
18 improvement of such facility or facilities shall be deposited
19 in a separate fund. Each fund shall be used only for paying the
20 cost of operation and maintenance of the recreational facility
21 or facilities or any combination thereof constructed,
22 equipped, acquired, extended or improved in whole or in part
23 with the proceeds of such bonds so issued for such facility or
24 facilities, and for paying the principal of and interest on
25 the bonds so issued and creating the accounts provided for by

1 the ordinance authorizing their issuance.

2 Such forest preserve district shall install and maintain a
3 proper system of account for each fund, showing the amount
4 received and disbursed from the operation of such facility or
5 facilities. For fiscal years ending before January 1, 2028, at
6 ~~At~~ least once each year, such district shall have such
7 accounts for bonds properly audited, and the report of this
8 audit shall be open to the public for inspection at all times.

9 (Source: P.A. 80-320.)

10 Section 900-120. The Public Health District Act is amended
11 by changing Sections 15 and 18 and by adding Section 16 as
12 follows:

13 (70 ILCS 905/15) (from Ch. 111 1/2, par. 15)

14 Sec. 15. Each board of health shall:

15 1. Hold an annual meeting in April of each year, at which
16 meeting officers shall be elected for the ensuing year;

17 2. Hold meetings at least quarterly;

18 3. Hold special meetings upon a written request signed by
19 2 members and filed with the Secretary;

20 4. Levy, annually, subject to Section 21 in addition to
21 all other taxes which are now or hereafter may be authorized to
22 be levied on the aggregate valuation of all property within
23 the public health district, a special "public health tax", not
24 to exceed .1% of the value, as equalized or assessed by the

1 Department of Revenue, of all taxable property embraced within
2 such public health district, according to the valuation of the
3 same as made for the purpose of State and county taxation,
4 which shall form, when collected, a fund to be known as the
5 "public health fund", (i) except that the tax authorized by
6 this subsection 4 may be levied at a rate over .1% but not to
7 exceed .15%, not subject to Section 21 of this Act, if the
8 board of health by resolution initiates a referendum to be
9 held in accordance with the general election law and the
10 question of authorizing a rate not to exceed .15% is approved
11 by a majority of the electors voting on the question, and (ii)
12 further except, if a public health district is situated within
13 any county or multiple-county health department for whose
14 benefit a tax is levied under "An Act in relation to the
15 establishment and maintenance of county and multiple-county
16 public health departments", approved July 9, 1943, as amended,
17 the county clerk shall reduce and abate from the tax levied by
18 the authority of this Act a rate which would produce an amount
19 equal to the amount of the tax accruing to the public health
20 district under the above-named Act. In any public health
21 district in which a health department was established by a
22 referendum prior to January 1, 1970, the board of health may,
23 by a resolution adopted by at least a three-fifths vote and
24 without subsequent referendum, levy a tax at a rate not to
25 exceed the rate set forth above;

26 5. Appoint a medical health officer as the executive

1 officer of the board of health, who shall be a citizen of the
2 United States or has made declaration of intention to become a
3 citizen, who shall possess such qualifications as may be
4 prescribed by the State Department of Public Health, or
5 appoint a Public Health Administrator who shall possess such
6 qualifications as may be prescribed by the State Department of
7 Public Health as executive officer of the board of health,
8 provided that the board of health shall make available medical
9 supervision which is considered adequate by the Director of
10 the Department of Public Health;

11 6. Appoint, upon the advice and approval of the executive
12 officer, professional and technical personnel who meet the
13 qualifications established by the State Department of Public
14 Health and such clerical and other personnel as the executive
15 officer deems necessary;

16 7. Fix the compensation of the medical health officer or
17 administrator;

18 8. Provide, equip and maintain suitable offices,
19 facilities and appliances for the health officer or
20 administrator and his staff;

21 9. If determined necessary by the board of health,
22 establish, equip and maintain an analytical biological and
23 research laboratory;

24 10. Pay, from the "public health fund", the salary of the
25 medical health officer or administrator and the salaries of
26 all appointees and employees and the expenses of maintenance

1 of the public health department, including therein the expense
2 of administering the sanitation and health laws and
3 ordinances;

4 11. Consult with other private and public health agencies
5 in the district on the development of local plans for the most
6 efficient performance of health services;

7 12. Acquire, hold, lease and sell, in the name of the
8 public health district, real estate and personal property;

9 13. Receive contributions of money or property and charge
10 fees for health services;

11 14. Publish, annually, on or soon after the second Tuesday
12 in April, in pamphlet form, for free distribution, an annual
13 report showing the condition of their trust on April 1, of that
14 year, the sums of money received from taxation and from other
15 sources, giving the name of the donor, how all moneys have been
16 expended and for what purpose, and such other statistics and
17 information in regard to the work of the health department as
18 they deem of general interest for fiscal years ending before
19 January 1, 2028.

20 (Source: P.A. 86-338.)

21 (70 ILCS 905/16 new)

22 Sec. 16. Government Reporting Enhancement and Transparency
23 Act.

24 (a) For fiscal years ending before January 1, 2028,
25 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of each public health
2 district shall be subject to the Governmental Account Audit
3 Act.

4 (b) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each public health
7 district shall be subject to the Government Reporting
8 Enhancement and Transparency Act.

9 Section 900-125. The Hospital District Law is amended by
10 changing Section 18 as follows:

11 (70 ILCS 910/18) (from Ch. 23, par. 1268)

12 Sec. 18. Government Reporting Enhancement and Transparency
13 Act.

14 (a) The Board shall provide for the proper and safe
15 keeping of its permanent records and for the recording of the
16 corporate action of the District. It shall keep a true and
17 accurate account of its receipts and an annual audit shall be
18 made of its books, records and accounts for fiscal years
19 ending before January 1, 2028. All officers and employees
20 authorized to receive or retain the custody of money or to sign
21 vouchers, checks, warrants or evidences of indebtedness
22 binding upon the District shall furnish surety bond for the
23 faithful performance of their duties and the faithful
24 accounting for all moneys that may come into their hands in an

1 amount to be fixed and in a form to be approved by the board.

2 (b) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of the District shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: Laws 1949, p. 361.)

8 Section 900-130. The Mosquito Abatement District Act is
9 amended by adding Section 9.3 as follows:

10 (70 ILCS 1005/9.3 new)

11 Sec. 9.3. Government Reporting Enhancement and
12 Transparency Act.

13 (a) For fiscal years ending before January 1, 2028,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of each district shall be
16 subject to the Governmental Account Audit Act.

17 (b) For fiscal years beginning after December 31, 2027,
18 notwithstanding any other provision of law to the contrary,
19 the operations and fiscal activities of each district shall be
20 subject to the Government Reporting Enhancement and
21 Transparency Act.

22 Section 900-135. The Museum District Act is amended by
23 changing Section 20 as follows:

1 (70 ILCS 1105/20) (from Ch. 85, par. 6820)

2 Sec. 20. Fiscal year and appropriation ordinances.

3 (a) The board shall fix a fiscal year for the district. The
4 board shall, within or before the first quarter of each fiscal
5 year, adopt an annual appropriation ordinance appropriating
6 the sums of money that will be required to defray all necessary
7 expenses and liabilities of the district to be paid or
8 incurred during the fiscal year.

9 (b) The failure of the board to adopt an annual
10 appropriation ordinance or to otherwise comply with the
11 provisions of this Section shall not affect the validity of
12 any tax levy of the district. The annual appropriation
13 ordinance for any fiscal year need not be intended or required
14 to be in support of or in relation to any tax levy made during
15 that fiscal year.

16 (c) A district that determines to change its fiscal year
17 may adopt an appropriation ordinance for a transition period
18 of more or less than 12 months as may be necessary to effect
19 the change. Appropriations made for the transition period
20 shall end with the close of the transition period.

21 (d) For fiscal years ending before January 1, 2028,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of the district shall be
24 subject to the Governmental Account Audit Act.

25 (e) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of the district shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 86-477.)

6 Section 900-140. The Park District Code is amended by
7 changing Sections 9-1d, 9.1-5, 9.2-5, and 9.3-5 and by adding
8 Sections 2-29 and 8-58 as follows:

9 (70 ILCS 1205/2-29 new)

10 Sec. 2-29. Government Reporting Enhancement and
11 Transparency Act.

12 (a) For fiscal years ending before January 1, 2028,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of each district shall be
15 subject to the Governmental Account Audit Act.

16 (b) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of each district shall be
19 subject to the Government Reporting Enhancement and
20 Transparency Act.

21 (70 ILCS 1205/8-58 new)

22 Sec. 8-58. Government Reporting Enhancement and
23 Transparency Act.

1 (a) For fiscal years ending before January 1, 2028,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of the River Valley
4 Special Recreation Association shall be subject to the
5 Governmental Account Audit Act.

6 (b) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of the River Valley
9 Special Recreation Association shall be subject to the
10 Government Reporting Enhancement and Transparency Act.

11 (70 ILCS 1205/9-1d) (from Ch. 105, par. 9-1d)

12 Sec. 9-1d. Each park district which issues bonds and
13 constructs a swimming pool, or an artificial ice skating rink,
14 under Section 9-1 hereof shall charge for the use thereof at a
15 rate which at all times is sufficient to pay maintenance and
16 operation cost, depreciation, and the principal and interest
17 on the bonds. Such district may make, enact, and enforce all
18 needful rules and regulations for the construction,
19 acquisition, improvement, extension, management, maintenance,
20 care and protection of its swimming pool, or its artificial
21 ice skating rink, and for the use thereof. Charges or rates for
22 the use of the swimming pool, or the artificial ice skating
23 rink, shall be such as the board may from time to time
24 determine.

25 While any bond issued under Section 9-1 hereof is

1 outstanding, such district is required to maintain and operate
2 its swimming pool, or its artificial ice skating rink, as long
3 as it can do so, out of the revenue derived from the operation
4 thereof. It shall not sell, loan, mortgage, or in any other
5 manner dispose of the swimming pool, or the artificial ice
6 skating rink, until all of the bonds so issued have been paid
7 in full, both principal and interest, or until provision has
8 been made for the payment of all of the bonds and interest
9 thereon in full. Nothing in this paragraph shall, however,
10 prohibit any park district from leasing any such swimming pool
11 or artificial ice skating rink to any municipality, school
12 district, or other unit of local government, or from entering
13 into any other agreement with any municipality, school
14 district, or other unit of local government by which lease or
15 other agreement such swimming pool or artificial ice skating
16 rink may be operated and/or used in whole or in part by or for
17 such municipality, school district or other unit of local
18 government, where such lease or other agreement is not
19 prohibited by the terms of such revenue bonds or the ordinance
20 of the park district authorizing them and where the revenues
21 of the park district derived from such lease or other
22 agreement are deposited in the fund required by Section 9-1c
23 hereof in connection with such revenue bonds.

24 Such a park district shall install and maintain a proper
25 system of accounts, showing the amount of revenue received
26 from the operation of its swimming pool, or its artificial ice

1 skating rink. For fiscal years ending before January 1, 2028,
2 at ~~At~~ least once each year, the district shall have the
3 accounts properly audited. A report of this audit shall be
4 open for public inspection at all times.

5 (Source: P.A. 79-356.)

6 (70 ILCS 1205/9.1-5) (from Ch. 105, par. 9.1-5)

7 Sec. 9.1-5. Each park district which issues bonds and
8 acquires or constructs, or extends or improves a golf course
9 and facilities shall charge for the use thereof at a rate which
10 at all times is sufficient to pay maintenance and operation
11 costs, depreciation, and the principal and interest on the
12 bonds. Such district may make, enact, and enforce all needful
13 rules and regulations for the construction, acquisition,
14 improvement, extension, management, maintenance, care and
15 protection of its golf course and for the use thereof. Charges
16 or rates for the use of the golf course or courses shall be
17 such as the board may from time to time determine.

18 While any bond issued under Section 9.1-1 of this Article
19 is outstanding such district is required to maintain and
20 operate its golf course or courses, as long as it can do so,
21 out of the revenue derived from the operation thereof. It
22 shall not sell, lease, loan, mortgage, or in any other manner
23 dispose of the golf course or courses until all of the bonds so
24 issued have been paid in full, both principal and interest, or
25 until provision has been made for the payment of all of the

1 bonds and interest thereon in full. Nothing in this Section
2 prohibits any park district from leasing any such golf course
3 and facilities to any school district, municipality, or other
4 unit of local government, or from entering into any other
5 agreement with any school district, municipality, or other
6 unit of local government by which lease or other agreement
7 such golf course and facilities may be operated or used in
8 whole or in part by or for such school district, municipality,
9 or other unit of local government, where such lease or other
10 agreement is not prohibited by the terms of such revenue bonds
11 or the ordinance of the park district authorizing them and
12 where the revenues of the park district derived from such
13 lease or other agreement are deposited in the fund required by
14 Section 9.1-4 of this Act in connection with such revenue
15 bonds.

16 Such a park district shall install and maintain a proper
17 system of accounts, showing the amount of revenue received
18 from the operation of its golf course. For fiscal years ending
19 before January 1, 2028, at ~~At~~ least once each year, the
20 district shall have the accounts properly audited. A report of
21 this audit shall be open for public inspection at all times.

22 (Source: P.A. 79-1423.)

23 (70 ILCS 1205/9.2-5) (from Ch. 105, par. 9.2-5)

24 Sec. 9.2-5. Each park district which issues bonds and
25 acquires or constructs or extends or improves indoor or

1 outdoor tennis courts, handball, racquetball, or squash
2 courts, or zoos and facilities shall charge for the use
3 thereof at a rate which at all times is sufficient to pay
4 maintenance and operation costs, depreciation, and the
5 principal and interest on the bonds. Such district may make,
6 enact and enforce all needful rules and regulations for the
7 construction, acquisition, improvement, extension,
8 management, maintenance, care and protection of its courts or
9 zoo and for the use thereof. Charges or rates for the use of
10 the courts or zoo facilities shall be such as the board may
11 from time to time determine.

12 While any bond issued under Section 9.2-1 of this Article
13 is outstanding such district is required to maintain and
14 operate its tennis, handball, racquetball, or squash courts or
15 zoo facilities as long as it can do so, out of the revenue
16 derived from the operation thereof. It shall not sell, lease,
17 loan, mortgage or in any other manner dispose of the courts or
18 zoo facilities until all of the bonds so issued have been paid
19 in full, both principal and interest, or until provision has
20 been made for the payment of all the bonds and interest thereon
21 in full. Nothing in this Section prohibits any park district
22 from leasing any such indoor or outdoor tennis courts,
23 handball, racquetball, or squash courts, or zoos and
24 facilities to any school district, municipality, or other unit
25 of local government or from entering into any other agreement
26 with any school district, municipality, or other unit of local

1 government by which lease or other agreement such indoor or
2 outdoor tennis courts, handball, racquetball, or squash
3 courts, or zoos and facilities may be operated or used in whole
4 or in part by or for such school district, municipality, or
5 other unit of local government, where such lease or other
6 agreement is not prohibited by the terms of such revenue bonds
7 or the ordinance of the park district authorizing them and
8 where the revenues of the park district derived from such
9 lease or other agreement are deposited in the fund required by
10 Section 9.2-4 of this Act in connection with such revenue
11 bonds.

12 Such a park district shall install and maintain a proper
13 system of accounts, showing the amount of revenue received
14 from the operation of its tennis, handball, racquetball, or
15 squash courts or zoo. For fiscal years ending before January
16 1, 2028, at ~~At~~ least once each year, the district shall have
17 the accounts properly audited. A report of this audit shall be
18 open for public inspection at all times.

19 (Source: P.A. 79-1423.)

20 (70 ILCS 1205/9.3-5) (from Ch. 105, par. 9.3-5)

21 Sec. 9.3-5. Each park district which issues bonds and
22 acquires or constructs, extends or improves indoor or outdoor
23 recreational facilities under the provisions of this Article
24 shall charge for the use thereof at a rate which at all times
25 is sufficient to pay maintenance and operation costs,

1 depreciation, and the principal and interest on the bonds.
2 Such district may make, enact and enforce all needful rules
3 and regulations for the construction, acquisition,
4 improvements, extension, management, maintenance, care and
5 protection of the facility and for the use thereof. Charges or
6 rates for the use of the facility shall be such as the board
7 may from time to time determine.

8 While any bond issued under Section 9.3-1 is outstanding
9 such district is required to maintain and operate the facility
10 as long as it can do so, out of the revenue derived from the
11 operation thereof. It shall not sell, lease, loan, mortgage or
12 in any other manner dispose of the facility or facilities
13 until all of the bonds so issued have been paid in full, both
14 principal and interest, or until provision has been made for
15 the payment of all of the bonds and interest thereon in full.

16 Such park district shall install and maintain a proper
17 system of accounts, showing the amount of revenue received
18 from the operation of the facility. For fiscal years ending
19 before January 1, 2028, at ~~At~~ least once each year, the
20 district shall have the accounts properly audited. A report of
21 this audit shall be open for public inspection at all times.

22 (Source: P.A. 78-1256.)

23 Section 900-145. The Chicago Park District Act is amended
24 by changing Section 26.10-3 as follows:

1 (70 ILCS 1505/26.10-3) (from Ch. 105, par. 333.23u-3)

2 Sec. 26.10-3. Government Reporting Enhancement and
3 Transparency Act.

4 (a) For fiscal years ending before January 1, 2028, as ~~As~~
5 soon after the end of each fiscal year as may be expedient, the
6 commissioners shall cause to be prepared and printed a
7 complete and detailed report and financial statement of the
8 district's operations and of the district's assets and
9 liabilities. A reasonably sufficient number of copies of such
10 report shall be delivered to the appropriate committee of the
11 Chicago City Council.

12 (b) For fiscal years beginning after December 31, 2027,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of the district shall be
15 subject to the Government Reporting Enhancement and
16 Transparency Act.

17 (Source: P.A. 85-1411.)

18 Section 900-150. The Metro-East Park and Recreation
19 District Act is amended by changing Section 45 as follows:

20 (70 ILCS 1605/45)

21 Sec. 45. Report.

22 (a) For fiscal years ending before January 1, 2028, the
23 ~~The~~ board shall, by the end of the District's fiscal year,
24 submit a financial report to the State Comptroller.

1 (b) For fiscal years ending before January 1, 2028,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of the district shall be
4 subject to the Governmental Account Audit Act.

5 (c) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of the district shall be
8 subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: P.A. 91-103, eff. 7-13-99.)

11 Section 900-155. The Alexander-Cairo Port District Act is
12 amended by changing Section 140 as follows:

13 (70 ILCS 1801/140)

14 Sec. 140. Report and financial statement.

15 (a) For fiscal years ending before January 1, 2028, within
16 ~~Within~~ 60 days after the end of each fiscal year, the Board
17 shall cause to be prepared and printed a complete and detailed
18 report and financial statement of the operations and assets
19 and liabilities of the Port District. A reasonably sufficient
20 number of copies of the report shall be printed for
21 distribution to persons interested, upon request, and a copy
22 thereof shall be filed with the Governor and the county clerk
23 and the presiding officer of the County Board of Alexander
24 County. A copy of the report shall be addressed to and mailed

1 to the corporate authorities of each municipality within the
2 area of the District.

3 (b) For fiscal years beginning after December 31, 2027,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of the district shall be
6 subject to the Government Reporting Enhancement and
7 Transparency Act.

8 (Source: P.A. 96-1015, eff. 7-8-10.)

9 Section 900-160. The Havana Regional Port District Act is
10 amended by changing Section 33 as follows:

11 (70 ILCS 1805/33) (from Ch. 19, par. 633)

12 Sec. 33. Government Reporting Enhancement and Transparency
13 Act.

14 (a) For fiscal years ending before January 1, 2028, as ~~As~~
15 soon after the end of each fiscal year as may be expedient, the
16 Board shall cause to be prepared and printed a complete and
17 detailed report and financial statement of the Port District
18 operations and of its assets and liabilities and a copy
19 thereof shall be filed with the Governor, the county clerk of
20 each county which is partially or wholly within the Port
21 District, and a copy mailed to the Mayor and City Council or
22 President and Board of Trustees of each municipality within
23 the Port District.

24 (b) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of the district shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: Laws 1967, p. 3589.)

6 Section 900-170. The Heart of Illinois Regional Port
7 District Act is amended by changing Section 150 as follows:

8 (70 ILCS 1807/150)

9 Sec. 150. Report and financial statement.

10 (a) For fiscal years ending before January 1, 2028, as ~~As~~
11 soon after the end of each fiscal year as may be expedient, the
12 Board shall prepare and print a complete and detailed report
13 and financial statement of its operations and of its assets
14 and liabilities. A reasonably sufficient number of copies of
15 the report shall be printed for distribution to persons
16 interested, upon request, and a copy of the report shall be
17 filed with the Governor and the county clerk of each county
18 that is within the area of the district. A copy of the report
19 shall be addressed to and mailed to the mayor and city council
20 or president and board of trustees of each municipality within
21 the area of the district.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of the district shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 (Source: P.A. 93-262, eff. 7-22-03.)

4 Section 900-175. The Illinois International Port District
5 Act is amended by changing Section 22 as follows:

6 (70 ILCS 1810/22) (from Ch. 19, par. 173)

7 Sec. 22. Government Reporting Enhancement and Transparency
8 Act.

9 (a) For fiscal years ending before January 1, 2028, as ~~As~~
10 soon after the end of each fiscal year as may be expedient, the
11 Board shall cause to be prepared and printed a complete and
12 detailed report and financial statement of its operations and
13 of its assets and liabilities. A reasonably sufficient number
14 of copies of such report shall be printed for distribution to
15 persons interested, upon request, and a copy thereof shall be
16 filed with the Governor and the county clerk of each county
17 which is partially or wholly within the area of operation of
18 the District. A copy of such report shall be addressed to and
19 mailed to the Mayor and city council or president and board of
20 trustees of each municipality within the area of the District.

21 (b) For fiscal years beginning after December 31, 2027,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of the District shall be
24 subject to the Government Reporting Enhancement and

1 Transparency Act.

2 (Source: Laws 1951, p. 256.)

3 Section 900-180. The Illinois Valley Regional Port
4 District Act is amended by changing Section 43 as follows:

5 (70 ILCS 1815/43) (from Ch. 19, par. 843)

6 Sec. 43. Government Reporting Enhancement and Transparency
7 Act.

8 (a) For fiscal years ending before January 1, 2028, as ~~As~~
9 soon after the end of each fiscal year as may be expedient, the
10 Board shall cause to be prepared and printed a complete and
11 detailed report and financial statement of the Port District
12 operations and of its assets and liabilities. A reasonably
13 sufficient number of copies of such report shall be printed
14 for distribution to persons interested, upon request, and a
15 copy thereof shall be filed with the Governor, and the county
16 clerk of each county which is partially or wholly within the
17 Port District. A copy of such report shall be addressed and
18 mailed to the corporate authorities of each municipality
19 within the Port District.

20 (b) For fiscal years beginning after December 31, 2027,
21 notwithstanding any other provision of law to the contrary,
22 the operations and fiscal activities of the District shall be
23 subject to the Government Reporting Enhancement and
24 Transparency Act.

1 (Source: P.A. 77-1799.)

2 Section 900-185. The Illinois Waterway Ports Commission
3 Act is amended by adding Section 20 as follows:

4 (70 ILCS 1816/20 new)

5 Sec. 20. Government Reporting Enhancement and Transparency
6 Act.

7 (a) For fiscal years ending before January 1, 2028,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the Commission shall
10 be subject to the Governmental Account Audit Act.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of the Commission shall
14 be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 Section 900-190. The Jackson-Union Counties Regional Port
17 District Act is amended by changing Section 25 as follows:

18 (70 ILCS 1820/25) (from Ch. 19, par. 875)

19 Sec. 25. Government Reporting Enhancement and Transparency
20 Act.

21 (a) For fiscal years ending before January 1, 2028, within
22 Within 60 days after the end of each fiscal year, the Board

1 shall cause to be prepared and printed a complete and detailed
2 report and financial statement of the operations and assets
3 and liabilities of the Port District. A reasonably sufficient
4 number of copies of such report shall be printed for
5 distribution to persons interested, upon request, and a copy
6 thereof shall be filed with the Governor and the county clerks
7 and the presiding officer of the county boards of Jackson and
8 Union counties. A copy of such report shall be addressed to and
9 mailed to the corporate authorities of each municipality
10 within the area of the District.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of the Port District
14 shall be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 (Source: P.A. 79-1475.)

17 Section 900-195. The Joliet Regional Port District Act is
18 amended by changing Section 24 as follows:

19 (70 ILCS 1825/24) (from Ch. 19, par. 274)

20 Sec. 24. Government Reporting Enhancement and Transparency
21 Act.

22 (a) For fiscal years ending before January 1, 2028, within
23 ~~within~~ 60 days after the end of each fiscal year, the Board
24 shall cause to be prepared and printed a complete and detailed

1 report and financial statement of the operations and assets
2 and liabilities of the Port District. A reasonably sufficient
3 number of copies of such report shall be printed for
4 distribution to persons interested, upon request, and a copy
5 thereof shall be filed with the Governor and the county clerk
6 and the presiding officer of the county board of Will County. A
7 copy of such report shall be addressed to and mailed to the
8 Mayor and city council or president and board of trustees of
9 each municipality within the area of the District.

10 (b) For fiscal years beginning after December 31, 2027,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of the Port District
13 shall be subject to the Government Reporting Enhancement and
14 Transparency Act.

15 (Source: Laws 1957, p. 1302.)

16 Section 900-200. The Kaskaskia Regional Port District Act
17 is amended by changing Section 44 as follows:

18 (70 ILCS 1830/44) (from Ch. 19, par. 544)

19 Sec. 44. Government Reporting Enhancement and Transparency
20 Act.

21 (a) For fiscal years ending before January 1, 2028, as ~~As~~
22 soon after the end of each fiscal year as may be expedient, the
23 Board shall cause to be prepared and printed a complete and
24 detailed report and financial statement of the Port District

1 operations and of its assets and liabilities. A reasonably
2 sufficient number of copies of such report shall be printed
3 for distribution to persons interested, upon request, and a
4 copy thereof shall be filed with the Governor, and the county
5 clerk of each county which is partially or wholly within the
6 Port District. A copy of such report shall be addressed and
7 mailed to the Mayor and City Council of President and Board of
8 Trustees of each municipality within the Port District.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of the Port District
12 shall be subject to the Government Reporting Enhancement and
13 Transparency Act.

14 (Source: Laws 1965, p. 1013.)

15 Section 900-205. The Massac-Metropolis Port District Act
16 is amended by changing Section 140 as follows:

17 (70 ILCS 1831/140)

18 Sec. 140. Report and financial statement.

19 (a) For fiscal years ending before January 1, 2028, within
20 ~~Within~~ 60 days after the end of each fiscal year, the Board
21 shall cause to be prepared and printed a complete and detailed
22 report and financial statement of the operations and assets
23 and liabilities of the Port District. A reasonably sufficient
24 number of copies of such report shall be printed for

1 distribution to persons interested, upon request, and a copy
2 thereof shall be filed with the Governor and the county clerk
3 and the presiding officer of the county board of Massac
4 County. A copy of such report shall be addressed to and mailed
5 to the corporate authorities of each municipality within the
6 area of the District.

7 (b) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the Port District
10 shall be subject to the Government Reporting Enhancement and
11 Transparency Act.

12 (Source: P.A. 96-838, eff. 12-16-09.)

13 Section 900-210. The Mid-America Intermodal Authority Port
14 District Act is amended by changing Section 150 as follows:

15 (70 ILCS 1832/150)

16 Sec. 150. Report and financial statement.

17 (a) For fiscal years ending before January 1, 2028, as ~~As~~
18 soon after the end of each fiscal year as may be expedient, the
19 Board shall prepare and print a complete and detailed report
20 and financial statement of its operations and of its assets
21 and liabilities. A reasonably sufficient number of copies of
22 the report shall be printed for distribution to persons
23 interested, upon request, and a copy of the report shall be
24 filed with the Governor and the county clerk of each county

1 that is within the area of the district. A copy of the report
2 shall be addressed to and mailed to the mayor and city council
3 or president and board of trustees of each municipality within
4 the area of the district.

5 (b) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of the District shall be
8 subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: P.A. 90-636, eff. 7-24-98.)

11 Section 900-215. The Ottawa Port District Act is amended
12 by changing Section 140 as follows:

13 (70 ILCS 1837/140)

14 Sec. 140. Report and financial statement.

15 (a) For fiscal years ending before January 1, 2028, within
16 ~~Within~~ 60 days after the end of each fiscal year, the Board
17 shall prepare and print a complete and detailed report and
18 financial statement of the operations, assets, and liabilities
19 of the District. A reasonably sufficient number of copies of
20 the report shall be printed for distribution to persons
21 interested, upon request, and a copy of the report shall be
22 filed with the Governor, the county clerk, and the presiding
23 officer of the county board of LaSalle County. A copy of the
24 report shall be mailed to the corporate authorities of each

1 municipality located within the District.

2 (b) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of the District shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: P.A. 96-1522, eff. 2-14-11.)

8 Section 900-220. The Rock Island Regional Port District
9 Act is amended by changing Section 110 as follows:

10 (70 ILCS 1842/110)

11 Sec. 110. Report and financial statement.

12 (a) For fiscal years ending before January 1, 2028, within
13 ~~Within~~ 60 days after the end of a fiscal year, a participating
14 municipality's city council shall have prepared by a certified
15 public accountant a complete and detailed report and financial
16 statement of the operations and assets and liabilities of the
17 Port District within the municipality's corporate limits.
18 Copies of the report shall be prepared for distribution to
19 persons interested, upon request, and a copy of the report and
20 financial statement shall be filed with the Governor and with
21 the Rock Island County Clerk.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of the District shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 (Source: P.A. 103-242, eff. 1-1-24.)

4 Section 900-225. The Seneca Regional Port District Act is
5 amended by changing Section 25 as follows:

6 (70 ILCS 1845/25) (from Ch. 19, par. 375)

7 Sec. 25. Government Reporting Enhancement and Transparency
8 Act.

9 (a) For fiscal years ending before January 1, 2028, within
10 ~~within~~ 60 days after the end of each fiscal year, the Board
11 shall cause to be prepared and printed a complete and detailed
12 report and financial statement of the operations and assets
13 and liabilities of the Port District. A reasonably sufficient
14 number of copies of such report shall be printed for
15 distribution to persons interested, upon request, and a copy
16 thereof shall be filed with the Governor and the county clerks
17 and the presiding officer of the county boards of La Salle and
18 Grundy counties. A copy of such report shall be addressed to
19 and mailed to the corporate authorities of each municipality
20 within the area of the District.

21 (b) For fiscal years beginning after December 31, 2027,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of the District shall be
24 subject to the Government Reporting Enhancement and

1 Transparency Act.

2 (Source: Laws 1961, p. 2957.)

3 Section 900-230. The Shawneetown Regional Port District
4 Act is amended by changing Section 25 as follows:

5 (70 ILCS 1850/25) (from Ch. 19, par. 425)

6 Sec. 25. Government Reporting Enhancement and Transparency
7 Act.

8 (a) For fiscal years ending before January 1, 2028, within
9 ~~Within~~ 60 days after the end of each fiscal year, the Board
10 shall cause to be prepared and printed a complete and detailed
11 report and financial statement of the operations and assets
12 and liabilities of the Port District. A reasonably sufficient
13 number of copies of such report shall be printed for
14 distribution to persons interested, upon request, and a copy
15 thereof shall be filed with the Governor and the county clerks
16 and the presiding officer of the county boards of Gallatin and
17 Hardin counties. A copy of such report shall be addressed to
18 and mailed to the corporate authorities of each municipality
19 within the area of the District.

20 (b) For fiscal years beginning after December 31, 2027,
21 notwithstanding any other provision of law to the contrary,
22 the operations and fiscal activities of the District shall be
23 subject to the Government Reporting Enhancement and
24 Transparency Act.

1 (Source: Laws 1961, p. 2975.)

2 Section 900-235. The America's Central Port District Act
3 is amended by changing Section 25 as follows:

4 (70 ILCS 1860/25) (from Ch. 19, par. 308)

5 Sec. 25. Government Reporting Enhancement and Transparency
6 Act.

7 (a) For fiscal years ending before January 1, 2028, within
8 ~~within~~ 9 months after the end of each fiscal year, the Board
9 shall cause an independent auditor to prepare and print a
10 complete and detailed report and financial statement of the
11 operations and assets and liabilities of the Port District. A
12 reasonably sufficient number of copies of such report shall be
13 printed for distribution to persons interested, upon request,
14 and a copy of the report shall be filed with the Governor and
15 the county clerks of Madison and Jersey Counties. A copy of
16 such report or a summary of the report shall be addressed and
17 submitted to the Mayor or ranking official of each
18 municipality within the area of the District.

19 (b) For fiscal years beginning after December 31, 2027,
20 notwithstanding any other provision of law to the contrary,
21 the operations and fiscal activities of the Port District
22 shall be subject to the Government Reporting Enhancement and
23 Transparency Act.

24 (Source: P.A. 104-206, eff. 1-1-26.)

1 Section 900-240. The Upper Mississippi River International
2 Port District Act is amended by changing Section 31 as
3 follows:

4 (70 ILCS 1863/31)

5 Sec. 31. Financial statement.

6 (a) For fiscal years ending before January 1, 2028, within
7 ~~within~~ 60 days after the end of each fiscal year, the Board
8 shall prepare and print a complete and detailed report and
9 financial statement of the operations and assets and
10 liabilities of the Port District. A reasonably sufficient
11 number of copies of such report shall be printed for
12 distribution to persons interested, upon request, and a copy
13 shall be filed with the Governor and the County Clerk and the
14 County Board Chair of Jo Daviess and Carroll Counties.

15 (b) For fiscal years beginning after December 31, 2027,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of the Port District
18 shall be subject to the Government Reporting Enhancement and
19 Transparency Act.

20 (Source: P.A. 96-636, eff. 8-24-09.)

21 Section 900-245. The Waukegan Port District Act is amended
22 by changing Section 25 as follows:

1 (70 ILCS 1865/25) (from Ch. 19, par. 203)

2 Sec. 25. Government Reporting Enhancement and Transparency
3 Act.

4 (a) For fiscal years ending before January 1, 2028, within
5 ~~within~~ 60 days after the end of each fiscal year, the Board
6 shall cause to be prepared and printed a complete and detailed
7 report and financial statement of the operations and assets
8 and liabilities of the Port District. A reasonably sufficient
9 number of copies of such report shall be printed for
10 distribution to persons interested, upon request, and a copy
11 thereof shall be filed with the Governor and the county clerk
12 and the presiding officer of the county board of each county
13 which is partially or wholly within the area of operation of
14 the District. A copy of such report shall be addressed to and
15 mailed to the Mayor and city council or president and board of
16 trustees of each municipality within the area of the District.

17 (b) For fiscal years beginning after December 31, 2027,
18 notwithstanding any other provision of law to the contrary,
19 the operations and fiscal activities of the Port District
20 shall be subject to the Government Reporting Enhancement and
21 Transparency Act.

22 (Source: Laws 1955, p. 657.)

23 Section 900-250. The Emergency Services Districts Act is
24 amended by adding Section 16 as follows:

1 (70 ILCS 2005/16 new)

2 Sec. 16. Government Reporting Enhancement and Transparency
3 Act.

4 (a) For fiscal years ending before January 1, 2028,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each emergency
7 services district shall be subject to the Governmental Account
8 Audit Act.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each emergency
12 services district shall be subject to the Government Reporting
13 Enhancement and Transparency Act.

14 Section 900-255. The River Conservancy Districts Act is
15 amended by adding Section 24.5 as follows:

16 (70 ILCS 2105/24.5 new)

17 Sec. 24.5. Government Reporting Enhancement and
18 Transparency Act. For fiscal years beginning after December
19 31, 2027, notwithstanding any other provision of law to the
20 contrary, the operations and fiscal activities of any
21 conservancy district organized under this Act created under
22 this Act shall be subject to the Government Reporting
23 Enhancement and Transparency Act.

1 Section 900-260. The Sanitary District Act of 1907 is
2 amended by changing Sections 26.1 and 27 as follows:

3 (70 ILCS 2205/26.1) (from Ch. 42, par. 272.1)

4 Sec. 26.1. The board of trustees, its clerk and treasurer,
5 prior to the 15th day of each month for fiscal years ending
6 before January 1, 2028, shall submit to the circuit court in
7 which such district was organized a verified statement showing
8 for the preceding month a listing of all persons employed by
9 the district and the total amount of money paid to each person
10 for services performed for the district during the preceding
11 month, including salary, wages, commissions, expenses or other
12 emolument.

13 (Source: P.A. 77-1299.)

14 (70 ILCS 2205/27) (from Ch. 42, par. 273)

15 Sec. 27. Government Reporting Enhancement and Transparency
16 Act.

17 (a) Said board, its clerk and treasurer, shall submit to
18 the circuit court of the county in which said district is
19 organized, annually for fiscal years ending before January 1,
20 2028, between the first and tenth days of April, or oftener, if
21 required by said court, verified reports, showing all moneys
22 received and the manner in which the same may have been
23 expended. Three weeks' notice of the filing of such report
24 shall be given by publication in like manner as provided in

1 section 2 of this act, and any person interested may appear and
2 object to the approval of the same, in whole or in part, and
3 the court shall make such orders in reference thereto as shall
4 be just.

5 (b) For fiscal years ending before January 1, 2028,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of each sanitary district
8 shall be subject to the Governmental Account Audit Act.

9 (c) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each sanitary district
12 shall be subject to the Government Reporting Enhancement and
13 Transparency Act.

14 (Source: Laws 1967, p. 3815.)

15 Section 900-265. The North Shore Water Reclamation
16 District Act is amended by changing Section 11 and by adding
17 Section 5.1 as follows:

18 (70 ILCS 2305/5.1 new)

19 Sec. 5.1. Government Reporting Enhancement and
20 Transparency Act.

21 (a) For fiscal years ending before January 1, 2028,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of each district shall be
24 subject to the Governmental Account Audit Act.

1 (b) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each district shall be
4 subject to the Government Reporting Enhancement and
5 Transparency Act.

6 (70 ILCS 2305/11) (from Ch. 42, par. 287)

7 Sec. 11. Except as otherwise provided in this Section, all
8 contracts for purchases or sales by the municipality, the
9 expense of which will exceed the mandatory competitive bid
10 threshold, shall be let to the lowest responsible bidder
11 therefor upon not less than 14 days' public notice of the terms
12 and conditions upon which the contract is to be let, having
13 been given by publication in a newspaper of general
14 circulation published in the district, and the board may
15 reject any and all bids and readvertise. In determining the
16 lowest responsible bidder, the board shall take into
17 consideration the qualities and serviceability of the articles
18 supplied, their conformity with specifications, their
19 suitability to the requirements of the district, the
20 availability of support services, the uniqueness of the
21 service, materials, equipment, or supplies as it applies to
22 network integrated computer systems, the compatibility of the
23 service, materials, equipment or supplies with existing
24 equipment, and the delivery terms. Contracts for services in
25 excess of the mandatory competitive bid threshold may, subject

1 to the provisions of this Section, be let by competitive
2 bidding at the discretion of the district board of trustees.
3 All contracts for purchases or sales that will not exceed the
4 mandatory competitive bid threshold may be made in the open
5 market without publication in a newspaper as above provided,
6 but whenever practical shall be based on at least 3
7 competitive bids. For purposes of this Section, the "mandatory
8 competitive bid threshold" is a dollar amount equal to 0.1% of
9 the total general fixed assets of the district as ~~reported in~~
10 ~~the most recent required audit report~~. In no event, however,
11 shall the mandatory competitive bid threshold dollar amount be
12 less than \$10,000, nor more than \$40,000.

13 Cash, a cashier's check, a certified check, or a bid bond
14 with adequate surety approved by the board of trustees as a
15 deposit of good faith, in a reasonable amount, but not in
16 excess of 10% of the contract amount, may be required of each
17 bidder by the district on all bids involving amounts in excess
18 of the mandatory competitive bid threshold and, if so
19 required, the advertisement for bids shall so specify.

20 Contracts which by their nature are not adapted to award
21 by competitive bidding, including, without limitation,
22 contracts for the services of individuals, groups or firms
23 possessing a high degree of professional skill where the
24 ability or fitness of the individual or organization plays an
25 important part, contracts for financial management services
26 undertaken pursuant to "An Act relating to certain investments

1 of public funds by public agencies", approved July 23, 1943,
2 as now or hereafter amended, contracts for the purchase or
3 sale of utilities, contracts for commodities including supply
4 contracts for natural gas and electricity, contracts for
5 materials economically procurable only from a single source of
6 supply, contracts for services, supplies, materials, parts, or
7 equipment which are available only from a single source or
8 contracts for maintenance, repairs, OEM supplies, or OEM parts
9 from the manufacturer or from a source authorized by the
10 manufacturer, contracts for the use, purchase, delivery,
11 movement, or installation of data processing equipment,
12 software, or services and telecommunications and interconnect
13 equipment, software, or services, contracts for duplicating
14 machines and supplies, contracts for goods or services
15 procured from another governmental agency, purchases of
16 equipment previously owned by an entity other than the
17 district itself, purchases of used equipment, purchases at
18 auction or similar transactions which by their very nature are
19 not suitable to competitive bids, and leases of real property
20 where the sanitary district is the lessee shall not be subject
21 to the competitive bidding requirements of this Section.

22 The District may use a design-build procurement method for
23 any public project which shall not be subject to the
24 competitive bidding requirements of this Section provided the
25 Board of Trustees approves the contract for the public project
26 by a vote of 4 of the 5 trustees. For the purposes of this

1 Section, "design-build" means a delivery system that provides
2 responsibility within a single contract for the furnishing of
3 architecture, engineering, land surveying and related services
4 as required, and the labor, materials, equipment, and other
5 construction services for the project.

6 In the case of an emergency affecting the public health or
7 safety so declared by the Board of Trustees of the
8 municipality at a meeting thereof duly convened, which
9 declaration shall require the affirmative vote of four of the
10 five Trustees, and shall set forth the nature of the danger to
11 the public health or safety, contracts totaling not more than
12 the emergency contract cap may be let to the extent necessary
13 to resolve such emergency without public advertisement or
14 competitive bidding. For purposes of this Section, the dollar
15 amount of an emergency contract shall not be less than
16 \$40,000, nor more than \$500,000. The Resolution or Ordinance
17 in which such declaration is embodied shall fix the date upon
18 which such emergency shall terminate which date may be
19 extended or abridged by the Board of Trustees as in their
20 judgment the circumstances require. A full written account of
21 any such emergency, together with a requisition for the
22 materials, supplies, labor or equipment required therefor
23 shall be submitted immediately upon completion and shall be
24 open to public inspection for a period of at least one year
25 subsequent to the date of such emergency purchase.

26 To address operating emergencies not affecting the public

1 health or safety, the Board of Trustees shall authorize, in
2 writing, officials or employees of the sanitary district to
3 purchase in the open market and without advertisement any
4 supplies, materials, equipment, or services for immediate
5 delivery to meet the bona fide operating emergency, without
6 filing a requisition or estimate therefor, in an amount not in
7 excess of \$100,000; provided that the Board of Trustees must
8 be notified of the operating emergency. A full, written
9 account of each operating emergency and a requisition for the
10 materials, supplies, equipment, and services required to meet
11 the operating emergency must be immediately submitted by the
12 officials or employees authorized to make purchases to the
13 Board of Trustees. The account must be available for public
14 inspection for a period of at least one year after the date of
15 the operating emergency purchase. The exercise of authority
16 with respect to purchases for a bona fide operating emergency
17 is not dependent on a declaration of an operating emergency by
18 the Board of Trustees.

19 The competitive bidding requirements of this Section do
20 not apply to contracts, including contracts for both materials
21 and services incidental thereto, for the repair or replacement
22 of a sanitary district's treatment plant, sewers, equipment,
23 or facilities damaged or destroyed as the result of a sudden or
24 unexpected occurrence, including, but not limited to, a flood,
25 fire, tornado, earthquake, storm, or other natural or man-made
26 disaster, if the board of trustees determines in writing that

1 the awarding of those contracts without competitive bidding is
2 reasonably necessary for the sanitary district to maintain
3 compliance with a permit issued under the National Pollution
4 Discharge Elimination System (NPDES) or any successor system
5 or with any outstanding order relating to that compliance
6 issued by the United States Environmental Protection Agency,
7 the Illinois Environmental Protection Agency, or the Illinois
8 Pollution Control Board. The authority to issue contracts
9 without competitive bidding pursuant to this paragraph expires
10 6 months after the date of the writing determining that the
11 awarding of contracts without competitive bidding is
12 reasonably necessary.

13 No Trustee shall be interested, directly or indirectly, in
14 any contract, work or business of the municipality, or in the
15 sale of any article, whenever the expense, price or
16 consideration of the contract work, business or sale is paid
17 either from the treasury or by any assessment levied by any
18 Statute or Ordinance. No Trustee shall be interested, directly
19 or indirectly, in the purchase of any property which (1)
20 belongs to the municipality, or (2) is sold for taxes or
21 assessments of the municipality, or (3) is sold by virtue of
22 legal process in the suit of the municipality.

23 A contract for any work or other public improvement, to be
24 paid for in whole or in part by special assessment or special
25 taxation, shall be entered into and the performance thereof
26 controlled by the provisions of Division 2 of Article 9 of the

1 "Illinois Municipal Code", approved May 29, 1961, as
2 heretofore or hereafter amended, as near as may be. However,
3 contracts may be let for making proper and suitable
4 connections between the mains and outlets of the respective
5 sanitary sewers in the district with any conduit, conduits,
6 main pipe or pipes that may be constructed by such sanitary
7 district.

8 (Source: P.A. 101-575, eff. 8-23-19.)

9 Section 900-270. The Sanitary District Act of 1917 is
10 amended by changing Sections 11 and 16.12 and by adding
11 Section 32 as follows:

12 (70 ILCS 2405/11) (from Ch. 42, par. 310)

13 Sec. 11. Except as otherwise hereinafter provided, all
14 contracts for purchases or sales by a sanitary district
15 organized under this Act, the expense of which will exceed the
16 mandatory competitive bid threshold, shall be let to the
17 lowest responsible bidder therefor upon not less than 14 days'
18 public notice of the terms and conditions upon which the
19 contract is to be let, having been given by publication in a
20 newspaper of general circulation published in the district,
21 and the board may reject any and all bids, and readvertise. In
22 determining the lowest responsible bidder, the board shall
23 take into consideration the qualities and serviceability of
24 the articles supplied, their conformity with specifications,

1 their suitability to the requirements of the district, the
2 availability of support services, the uniqueness of the
3 service, materials, equipment, or supplies as it applies to
4 network integrated computer systems, the compatibility of the
5 service, materials, equipment or supplies with existing
6 equipment, and the delivery terms. Contracts for services in
7 excess of the mandatory competitive bid threshold may, subject
8 to the provisions of this Section, be let by competitive
9 bidding at the discretion of the district board of trustees.

10 Cash, a cashier's check, a certified check, or a bid bond
11 with adequate surety approved by the board of trustees as a
12 deposit of good faith, in a reasonable amount, but not in
13 excess of 10% of the contract amount, may be required of each
14 bidder by the district on all bids involving amounts in excess
15 of the mandatory competitive bid threshold and, if so
16 required, the advertisement for bids shall so specify.

17 All contracts for purchases or sales that will not exceed
18 the mandatory competitive bid threshold may be made in the
19 open market without publication in a newspaper as above
20 provided, but whenever practical shall be based on at least 3
21 competitive bids. For purposes of this Section, the "mandatory
22 competitive bid threshold" is a dollar amount equal to 0.1% of
23 the total general capital ~~fixed~~ assets of the district ~~as~~
24 ~~reported in the most recent required audit report.~~ In no
25 event, however, shall the mandatory competitive bid threshold
26 dollar amount be less than \$10,000, nor more than \$40,000.

1 If a unit of local government performs non-emergency
2 construction, alteration, repair, improvement, or maintenance
3 work on the public way, the sanitary district may enter into an
4 intergovernmental agreement with the unit of local government
5 allowing similar construction work to be performed by the
6 sanitary district on the same project, in an amount no greater
7 than \$100,000, to save taxpayer funds and eliminate
8 duplication of government effort. The sanitary district and
9 the other unit of local government shall, before work is
10 performed by either unit of local government on a project,
11 adopt a resolution by a majority vote of both governing bodies
12 certifying work will occur at a specific location, the reasons
13 why both units of local government require work to be
14 performed in the same location, and the projected cost savings
15 if work is performed by both units of local government on the
16 same project. Officials or employees of the sanitary district
17 may, if authorized by resolution, purchase in the open market
18 any supplies, materials, equipment, or services for use within
19 the project in an amount no greater than \$100,000 without
20 advertisement or without filing a requisition or estimate. A
21 full written account of each project performed by the sanitary
22 district and a requisition for the materials, supplies,
23 equipment, and services used by the sanitary district required
24 to complete the project must be submitted by the officials or
25 employees authorized to make purchases to the board of
26 trustees of the sanitary district no later than 30 days after

1 purchase. The full written account must be available for
2 public inspection for at least one year after expenditures are
3 made.

4 Contracts which by their nature are not adapted to award
5 by competitive bidding, including, without limitation,
6 contracts for the services of individuals, groups or firms
7 possessing a high degree of professional skill where the
8 ability or fitness of the individual or organization plays an
9 important part, contracts for financial management services
10 undertaken pursuant to "An Act relating to certain investments
11 of public funds by public agencies", approved July 23, 1943,
12 as now or hereafter amended, contracts for the purchase or
13 sale of utilities, contracts for materials economically
14 procurable only from a single source of supply, contracts for
15 the use, purchase, delivery, movement, or installation of data
16 processing equipment, software, or services and
17 telecommunications and interconnect equipment, software, or
18 services, contracts for duplicating machines and supplies,
19 contracts for goods or services procured from another
20 governmental agency, purchases of equipment previously owned
21 by an entity other than the district itself, and leases of real
22 property where the sanitary district is the lessee shall not
23 be subject to the competitive bidding requirements of this
24 Section.

25 The competitive bidding requirements of this Section do
26 not apply to contracts for construction of a facility or

1 structure for the sanitary district when the facility or
2 structure will be designed, built, and tested before being
3 conveyed to the sanitary district.

4 The competitive bidding requirements of this Section do
5 not apply to contracts, including contracts for both materials
6 and services incidental thereto, for the repair or replacement
7 of a sanitary district's treatment plant, sewers, equipment,
8 or facilities damaged or destroyed as the result of a sudden or
9 unexpected occurrence, including, but not limited to, a flood,
10 fire, tornado, earthquake, storm, or other natural or man-made
11 disaster, if the board of trustees determines in writing that
12 the awarding of those contracts without competitive bidding is
13 reasonably necessary for the sanitary district to maintain
14 compliance with a permit issued under the National Pollution
15 Discharge Elimination System (NPDES) or any successor system
16 or with any outstanding order relating to that compliance
17 issued by the United States Environmental Protection Agency,
18 the Illinois Environmental Protection Agency, or the Illinois
19 Pollution Control Board. The authority to issue contracts
20 without competitive bidding pursuant to this paragraph expires
21 6 months after the date of the writing determining that the
22 awarding of contracts without competitive bidding is
23 reasonably necessary.

24 Where the board of trustees declares, by a 2/3 vote of all
25 members of the board, that there exists an emergency affecting
26 the public health or safety, contracts totaling not more than

1 the emergency contract cap may be let to the extent necessary
2 to resolve such emergency without public advertisement or
3 competitive bidding. For purposes of this Section, the
4 "emergency contract cap" is a dollar amount equal to 0.4% of
5 the total general capital ~~fixed~~ assets of the district ~~as~~
6 ~~reported in the most recent required audit report.~~ In no
7 event, however, shall the emergency contract cap dollar amount
8 be less than \$40,000, nor more than \$100,000. The ordinance or
9 resolution embodying the emergency declaration shall contain
10 the date upon which such emergency will terminate. The board
11 of trustees may extend the termination date if in its judgment
12 the circumstances so require. A full written account of the
13 emergency, together with a requisition for the materials,
14 supplies, labor or equipment required therefor shall be
15 submitted immediately upon completion and shall be open to
16 public inspection for a period of at least one year subsequent
17 to the date of such emergency purchase. Within 30 days after
18 the passage of the resolution or ordinance declaring an
19 emergency affecting the public health or safety, the District
20 shall submit to the Illinois Environmental Protection Agency
21 the full written account of any such emergency along with a
22 copy of the resolution or ordinance declaring the emergency,
23 in accordance with requirements as may be provided by rule.

24 A contract for any work or other public improvement, to be
25 paid for in whole or in part by special assessment or special
26 taxation, shall be entered into and the performance thereof

1 controlled by Division 2 of Article 9 of the "Illinois
2 Municipal Code", approved May 29, 1961, as heretofore and
3 hereafter amended, as near as may be. The contracts may be let
4 for making proper and suitable connections between the mains
5 and outlets of the respective sewers in the district with any
6 conduit, conduits, main pipe or pipes that may be constructed
7 by such sanitary district.

8 (Source: P.A. 100-882, eff. 8-14-18.)

9 (70 ILCS 2405/16.12) (from Ch. 42, par. 315.12)

10 Sec. 16.12. Any district issuing revenue bonds under this
11 Act of a waterworks shall install and maintain a proper system
12 of accounts, showing the amount of revenue received and its
13 application. For fiscal years ending before January 1, 2028,
14 at ~~At~~ least once a year the district shall have the accounts
15 properly audited by a competent auditor. The report of that
16 audit shall be open for inspection at all proper times to any
17 taxpayer, user, or any holder of bonds issued under this Act,
18 or to anyone acting for and on behalf of the taxpayer, user, or
19 bondholder. The treasurer of the district shall be custodian
20 and ex-officio collector of the funds derived from income
21 received from a waterworks purchased or constructed under the
22 provisions of this Act. He shall give proper bond for the
23 faithful discharge of his duties as such custodian, and this
24 bond shall be fixed and approved by the trustees.

25 All of the funds received as income from a waterworks

1 purchased or constructed in whole or in part under the
2 provisions of this Act, and all of the funds received from the
3 sale of revenue bonds shall be kept separate and apart from the
4 other funds of the district.

5 (Source: Laws 1967, p. 950.)

6 (70 ILCS 2405/32 new)

7 Sec. 32. Government Reporting Enhancement and Transparency
8 Act.

9 (a) For fiscal years ending before January 1, 2028,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each sanitary district
12 shall be subject to the Governmental Account Audit Act.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of each sanitary district
16 shall be subject to the Government Reporting Enhancement and
17 Transparency Act.

18 Section 900-275. The Metropolitan Water Reclamation
19 District Act is amended by changing Sections 5.12, 5.13, and
20 11.3 as follows:

21 (70 ILCS 2605/5.12) (from Ch. 42, par. 324v)

22 Sec. 5.12. ~~Annual audit.~~ (a) For fiscal years ending
23 before January 1, 2028, each ~~Each~~ district shall cause an

1 independent audit to be made annually for the period beginning
2 January 1, and ending December 31. Such audit shall be made by
3 a Certified Public Accountant licensed to practice in the
4 State of Illinois, who shall examine and audit the accounts of
5 the district. A report thereof, together with any
6 recommendations as to changes in accounting procedure shall be
7 made to the board of trustees and shall be printed in the
8 official proceedings of the district. At least 3 copies of
9 such audit shall be made conveniently available for public
10 inspection at the office of the district and a copy of such
11 audit shall be made available to any person requesting a copy
12 thereof upon the payment of a reasonable charge. Copies of
13 such audit shall be furnished to such departments or agencies
14 of the State of Illinois as may be required by law and such
15 audit shall comply with such State laws as may regulate the
16 making of governmental audits. The reasonable expense of the
17 audit required to be made hereunder shall be paid by each such
18 sanitary district.

19 An annual audit of the Metropolitan Water Reclamation
20 District of Greater Chicago conducted in accordance with
21 Section 5.12a serves as that district's annual audit required
22 by this subsection ~~Section~~.

23 (Source: P.A. 89-296, eff. 8-11-95.)

24 (70 ILCS 2605/5.13) (from Ch. 42, par. 324w)

25 Sec. 5.13. For fiscal years ending before January 1, 2028,

1 ~~the~~ The clerk shall prepare on or before the first (1st) day of
2 July of each year after the year 1943, an annual financial
3 report which shall contain financial information required by
4 generally accepted accounting principles (GAAP) for
5 governments as promulgated and established by the Governmental
6 Accounting Standards Board (GASB).

7 Copies of the annual financial report shall be made
8 conveniently available in the office of the Sanitary District
9 to the public and shall be issued to any person upon payment of
10 a reasonable amount therefor. Nothing in this section shall be
11 construed to mean that the annual financial report may not be
12 combined with the annual audit report and the two published
13 simultaneously as one report.

14 (Source: P.A. 95-295, eff. 8-20-07.)

15 (70 ILCS 2605/11.3) (from Ch. 42, par. 331.3)

16 Sec. 11.3. Except as provided in Sections 11.4 and 11.5,
17 all purchase orders or contracts involving amounts in excess
18 of the mandatory competitive bid threshold and made by or on
19 behalf of the sanitary district for labor, services or work,
20 the purchase, lease or sale of personal property, materials,
21 equipment or supplies, or the granting of any concession,
22 shall be let by free and open competitive bidding after
23 advertisement, to the lowest responsible bidder or to the
24 highest responsible bidder, as the case may be, depending upon
25 whether the sanitary district is to expend or receive money.

1 All such purchase orders or contracts which shall involve
2 amounts that will not exceed the mandatory competitive bid
3 threshold, shall also be let in the manner prescribed above
4 whenever practicable, except that after solicitation of bids,
5 such purchase orders or contracts may be let in the open
6 market, in a manner calculated to insure the best interests of
7 the public. The provisions of this section are subject to any
8 contrary provisions contained in "An Act concerning the use of
9 Illinois mined coal in certain plants and institutions", filed
10 July 13, 1937, as heretofore and hereafter amended. For
11 purposes of this Section, the "mandatory competitive bid
12 threshold" is a dollar amount equal to 0.1% of the total
13 general capital ~~fixed~~ assets of the district ~~as reported in~~
14 ~~the most recent required audit report~~. In no event, however,
15 shall the mandatory competitive bid threshold dollar amount be
16 less than \$60,000.

17 If a unit of local government performs non-emergency
18 construction, alteration, repair, improvement, or maintenance
19 work on the public way, the sanitary district may enter into an
20 intergovernmental agreement with the unit of local government
21 allowing similar construction work to be performed by the
22 sanitary district on the same project, in an amount no greater
23 than \$100,000, to save taxpayer funds and eliminate
24 duplication of government effort. The sanitary district and
25 the other unit of local government shall, before work is
26 performed by either unit of local government on a project,

1 adopt a resolution by a majority vote of both governing bodies
2 certifying work will occur at a specific location, the reasons
3 why both units of local government require work to be
4 performed in the same location, and the projected cost savings
5 if work is performed by both units of local government on the
6 same project. Officials or employees of the sanitary district
7 may, if authorized by resolution, purchase in the open market
8 any supplies, materials, equipment, or services for use within
9 the project in an amount no greater than \$100,000 without
10 advertisement or without filing a requisition or estimate. A
11 full written account of each project performed by the sanitary
12 district and a requisition for the materials, supplies,
13 equipment, and services used by the sanitary district required
14 to complete the project must be submitted by the officials or
15 employees authorized to make purchases to the board of
16 trustees of the sanitary district no later than 30 days after
17 purchase. The full written account must be available for
18 public inspection for at least one year after expenditures are
19 made.

20 Notwithstanding the provisions of this Section, the
21 sanitary district is expressly authorized to establish such
22 procedures as it deems appropriate to comply with state or
23 federal regulations as to affirmative action and the
24 utilization of small and minority businesses in construction
25 and procurement contracts.

26 (Source: P.A. 103-865, eff. 1-1-25.)

1 Section 900-280. The Sanitary District Act of 1936 is
2 amended by changing Sections 14, 26m, and 32n and by adding
3 Section 94 as follows:

4 (70 ILCS 2805/14) (from Ch. 42, par. 425)

5 Sec. 14. Except as otherwise provided in this Section, all
6 contracts for purchases or sales by the sanitary district, the
7 expense of which will exceed the mandatory competitive bid
8 threshold, shall be let to the lowest responsible bidder
9 therefor upon not less than 14 days' public notice of the terms
10 and conditions upon which the contract is to be let, having
11 been given by publication in a daily or weekly newspaper
12 published in the district or, if there is no newspaper
13 published in the district, in a newspaper published in the
14 county and having general circulation in the district, and the
15 board may reject any and all bids, and readvertise. Contracts
16 for services in excess of the mandatory competitive bid
17 threshold may, subject to the provisions of this Section, be
18 let by competitive bidding at the discretion of the district
19 board of trustees. All contracts for purchases or sales that
20 will not exceed the mandatory competitive bid threshold may be
21 made in the open market without publication in a newspaper as
22 above provided, but whenever practical shall be based on at
23 least 3 competitive bids. For purposes of this Section, the
24 "mandatory competitive bid threshold" is a dollar amount equal

1 to 0.1% of the total general capital ~~fixed~~ assets of the
2 district ~~as reported in the most recent required audit report.~~

3 In no event, however, shall the mandatory competitive bid
4 threshold dollar amount be less than \$10,000, nor more than
5 \$40,000.

6 If a unit of local government performs non-emergency
7 construction, alteration, repair, improvement, or maintenance
8 work on the public way, the sanitary district may enter into an
9 intergovernmental agreement with the unit of local government
10 allowing similar construction work to be performed by the
11 sanitary district on the same project, in an amount no greater
12 than \$100,000, to save taxpayer funds and eliminate
13 duplication of government effort. The sanitary district and
14 the other unit of local government shall, before work is
15 performed by either unit of local government on a project,
16 adopt a resolution by a majority vote of both governing bodies
17 certifying work will occur at a specific location, the reasons
18 why both units of local government require work to be
19 performed in the same location, and the projected cost savings
20 if work is performed by both units of local government on the
21 same project. Officials or employees of the sanitary district
22 may, if authorized by resolution, purchase in the open market
23 any supplies, materials, equipment, or services for use within
24 the project in an amount no greater than \$100,000 without
25 advertisement or without filing a requisition or estimate. A
26 full written account of each project performed by the sanitary

1 district and a requisition for the materials, supplies,
2 equipment, and services used by the sanitary district required
3 to complete the project must be submitted by the officials or
4 employees authorized to make purchases to the board of
5 trustees of the sanitary district no later than 30 days after
6 purchase. The full written account must be available for
7 public inspection for at least one year after expenditures are
8 made.

9 Cash, a cashier's check, a certified check, or a bid bond
10 with adequate surety approved by the board of trustees as a
11 deposit of good faith, in a reasonable amount, but not in
12 excess of 10% of the contract amount, may be required of each
13 bidder by the district on all bids involving amounts in excess
14 of the mandatory competitive bid threshold and, if so
15 required, the advertisement for bids shall so specify.

16 Contracts which by their nature are not adapted to award
17 by competitive bidding, including, without limitation,
18 contracts for the services of individuals, groups or firms
19 possessing a high degree of professional skill where the
20 ability or fitness of the individual or organization plays an
21 important part, contracts for financial management services
22 undertaken pursuant to the Public Funds Investment Act,
23 contracts for the purchase or sale of utilities, contracts for
24 materials economically procurable only from a single source of
25 supply and leases of real property where the sanitary district
26 is the lessee shall not be subject to the competitive bidding

1 requirements of this Section.

2 Where the board of trustees declares, by a 2/3 vote of all
3 members of the board, that there exists an emergency affecting
4 the public health or safety, contracts totaling not more than
5 the emergency contract cap may be let to the extent necessary
6 to resolve such emergency without public advertisement or
7 competitive bidding. For purposes of this Section, the
8 "emergency contract cap" is a dollar amount equal to 0.4% of
9 the total general capital ~~fixed~~ assets of the district ~~as~~
10 ~~reported in the most recent required audit report.~~ In no
11 event, however, shall the emergency contract cap dollar amount
12 be less than \$40,000, nor more than \$100,000. The ordinance or
13 resolution embodying the emergency declaration shall contain
14 the date upon which such emergency will terminate. The board
15 of trustees may extend the termination date if in its judgment
16 the circumstances so require. A full written account of the
17 emergency, together with a requisition for the materials,
18 supplies, labor or equipment required therefor shall be
19 submitted immediately upon completion and shall be open to
20 public inspection for a period of at least one year subsequent
21 to the date of such emergency purchase. Within 30 days after
22 the passage of the resolution or ordinance declaring an
23 emergency affecting the public health or safety, the District
24 shall submit to the Illinois Environmental Protection Agency
25 the full written account of any such emergency along with a
26 copy of the resolution or ordinance declaring the emergency,

1 in accordance with requirements as may be provided by rule.

2 (Source: P.A. 100-882, eff. 8-14-18.)

3 (70 ILCS 2805/26m) (from Ch. 42, par. 437m)

4 Sec. 26m. Any district issuing revenue bonds under this
5 Act for a drainage system shall install and maintain a proper
6 system of accounts, showing the amount of revenue received and
7 its application. For fiscal years ending before January 1,
8 2028, at ~~A~~ least once a year the district shall have the
9 accounts properly audited by a competent auditor. The report
10 of that audit shall be open for inspection at all proper times
11 to any taxpayer, user, or any holder of bonds issued under this
12 Act, or to anyone acting for and on behalf of the taxpayer,
13 user, or bondholder. The treasurer of the district shall be
14 custodian and ex-officio collector of the funds derived from
15 income received from a drainage system purchased or
16 constructed under the provisions of this Act. He shall give
17 proper bond for the faithful discharge of his duties as such
18 custodian, and this bond shall be fixed and approved by the
19 trustees.

20 All of the funds received as income from a drainage system
21 purchased or constructed in whole or in part under the
22 provisions of this Act, and all of the funds received from the
23 sale of revenue bonds shall be kept separate and apart from the
24 other funds of the district.

25 (Source: Laws 1961, p. 3028.)

1 (70 ILCS 2805/32n) (from Ch. 42, par. 443n)

2 Sec. 32n. Any district issuing revenue bonds under this
3 Act shall install and maintain a proper system of accounts,
4 showing the amount of revenue received and its application.
5 For fiscal years ending before January 1, 2028, at ~~at~~ least
6 once a year the district shall have the accounts properly
7 audited by a competent auditor. The report of that audit shall
8 be open for inspection at all proper times to any taxpayer,
9 water-user, or any holder of bonds issued under this Article,
10 or to anyone acting for and on behalf of the taxpayer,
11 water-user, or bondholder. The treasurer of the district shall
12 be custodian and ex-officio collector of the funds derived
13 from income received from waterworks purchased or constructed
14 under the provisions of this Act. He shall give proper bond for
15 the faithful discharge of his duties as such custodian, and
16 this bond shall be fixed and approved by the trustees.

17 All of the funds received as income from waterworks
18 purchased or constructed in whole or in part under the
19 provisions of this Act, and all of the funds received from the
20 sale of revenue bonds shall be kept separate and apart from the
21 other funds of the district.

22 (Source: Laws 1945, p. 726.)

23 (70 ILCS 2805/94 new)

24 Sec. 94. Government Reporting Enhancement and Transparency

1 Act.

2 (a) For fiscal years ending before January 1, 2028,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of each sanitary district
5 shall be subject to the Governmental Account Audit Act.

6 (b) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of each sanitary district
9 shall be subject to the Government Reporting Enhancement and
10 Transparency Act.

11 Section 900-285. The Metro-East Sanitary District Act of
12 1974 is amended by changing Section 4-2 and by adding Section
13 5-6 as follows:

14 (70 ILCS 2905/4-2) (from Ch. 42, par. 504-2)

15 Sec. 4-2. The Executive Director shall be the chief
16 executive and administrative officer of the district and shall
17 be responsible to the board for the proper administration of
18 all affairs of the district, including but not limited to, the
19 board's compliance with subsection (b) of Section 3-3, and to
20 that end he shall:

21 (1) Appoint and, when necessary for the good of the
22 service, remove all officers and employees of the district,
23 except as otherwise provided in this Act, and except as he may
24 authorize the head of a department or office to appoint

1 subordinates in such department or office.

2 (2) Prepare the budget annually and submit it to the Board
3 and be responsible for its administration after adoption.

4 (3) Prepare and submit to the board and the Department of
5 Natural Resources, as of the end of the fiscal year, a complete
6 report of the ~~finances and~~ administrative activities of the
7 district and all subdistricts for the year, and submit any
8 interim reports that the Department of Natural Resources
9 requests. For fiscal years ending before January 1, 2028, the
10 report to the board and the Department of Natural Resources
11 shall include a complete report of the finances of the
12 district and all subdistricts for the year.

13 (4) Keep the board advised of the financial condition of
14 the district and all subdistricts and make recommendations
15 concerning their future needs.

16 (5) Attend all meetings of the board and, in so far as
17 possible, its committees.

18 (6) Enforce all district ordinances and see that all
19 contracts are faithfully performed.

20 (7) Advise, assist, and cooperate in fostering the
21 interest of institutions of learning and civic, professional,
22 and employee organizations in the improvement of personnel
23 standards and conditions in the district.

24 (8) Perform such other duties as may be prescribed by this
25 Act or required of him by the board, not inconsistent with this
26 Act.

1 (Source: P.A. 91-357, eff. 7-29-99.)

2 (70 ILCS 2905/5-6 new)

3 Sec. 5-6. Government Reporting Enhancement and
4 Transparency Act.

5 (a) For fiscal years ending before January 1, 2028,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of a sanitary district
8 organized under this Act shall be subject to the Governmental
9 Account Audit Act.

10 (b) For fiscal years beginning after December 31, 2027,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of a sanitary district
13 organized under this Act shall be subject to the Government
14 Reporting Enhancement and Transparency Act.

15 Section 900-290. The Sanitary District Revenue Bond Act is
16 amended by changing Section 8 and by adding Section 23 as
17 follows:

18 (70 ILCS 3010/8) (from Ch. 42, par. 319.8)

19 Sec. 8. Every sanitary district which issues bonds under
20 this Act shall install and maintain a proper system of
21 accounts showing the amount of revenue received from the
22 sewerage system and the application of that revenue. For
23 fiscal years ending before January 1, 2028, at ~~At~~ least once

1 each year the sanitary district shall have the accounts
2 properly audited. A report of that audit shall be open for
3 inspection at all proper times to any taxpayer, sewerage
4 system user, or the holder of any bond issued under this Act,
5 or their respective representatives.

6 (Source: Laws 1941, vol. 2, p. 435.)

7 (70 ILCS 3010/23 new)

8 Sec. 23. Government Reporting Enhancement and Transparency
9 Act.

10 (a) For fiscal years ending before January 1, 2028,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of each sanitary district
13 shall be subject to the Governmental Account Audit Act.

14 (b) For fiscal years beginning after December 31, 2027,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of each sanitary district
17 shall be subject to the Government Reporting Enhancement and
18 Transparency Act.

19 Section 900-293. The Eastern Will Sanitary District Act is
20 amended by adding Section 25 as follows:

21 (70 ILCS 3020/25 new)

22 Sec. 25. Government Reporting Enhancement and Transparency
23 Act.

1 (a) For fiscal years ending before January 1, 2028,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each sanitary district
4 shall be subject to the Governmental Account Audit Act.

5 (b) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of each sanitary district
8 shall be subject to the Government Reporting Enhancement and
9 Transparency Act.

10 Section 900-295. The Solid Waste Disposal District Act is
11 amended by changing Section 10 and by adding Sections 26 and 30
12 as follows:

13 (70 ILCS 3105/10) (from Ch. 85, par. 1660)

14 Sec. 10. Within 60 days after their selection, the
15 trustees shall organize by selecting from their members a
16 president, secretary, treasurer and such other officers as are
17 deemed necessary, who shall hold office for the fiscal year in
18 which elected and until their successors are selected and
19 qualify. Three trustees shall constitute a quorum of the board
20 for the transaction of business. The board shall hold regular
21 monthly meetings. Special meetings may be called by the
22 president and shall be called on the request of a majority of
23 members as may be required.

24 The board shall provide for the proper and safe keeping of

1 its permanent records and for the recording of the corporate
2 action of the district. It shall keep a proper system of
3 accounts showing a true and accurate record of its receipts
4 and disbursements and it shall cause an annual audit to be made
5 of its books, records and accounts for fiscal years ending
6 before January 1, 2028.

7 The records of the district shall be subject to public
8 inspection at all reasonable hours and under such regulations
9 as the board may prescribe.

10 The district shall annually make a full and complete
11 report to the county board of each county within the district
12 or, if the boundaries of the district are not coextensive with
13 a county or counties, to the board of township trustees of each
14 township within the district and to the Environmental
15 Protection Agency of its transactions and operations for the
16 preceding year. Such report shall contain a full statement of
17 its receipts, disbursements and the program of work for the
18 period covered, and may include such recommendations as may be
19 deemed advisable.

20 Executive or ministerial duties may be delegated to one or
21 more trustees or to an authorized officer, employee, agent,
22 attorney or other representative of the district.

23 All officers and employees authorized to receive or retain
24 the custody of money or to sign vouchers, checks, warrants or
25 evidences of indebtedness binding upon the district shall
26 furnish surety bond for the faithful performance of their

1 duties and the faithful accounting for all moneys that may
2 come into their hands in an amount to be fixed and in a form to
3 be approved by the board.

4 All contracts for supplies, material or work involving an
5 expenditure in excess of \$1,500 shall be let to the lowest
6 responsible bidder, after due advertisement except work
7 requiring personal confidence or necessary supplies under the
8 control of monopolies, where competitive bidding is
9 impossible. All contracts for supplies, material or work shall
10 be signed by the president of the board and by any such other
11 office as the board in its discretion may designate.

12 (Source: P.A. 80-689.)

13 (70 ILCS 3105/26 new)

14 Sec. 26. Government Reporting Enhancement and Transparency
15 Act.

16 (a) For fiscal years ending before January 1, 2028,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of each district shall be
19 subject to the Governmental Account Audit Act.

20 (b) For fiscal years beginning after December 31, 2027,
21 notwithstanding any other provision of law to the contrary,
22 the operations and fiscal activities of each district shall be
23 subject to the Government Reporting Enhancement and
24 Transparency Act.

1 (70 ILCS 3105/30 new)

2 Sec. 30. Government Reporting Enhancement and Transparency
3 Act.

4 (a) For fiscal years ending before January 1, 2028,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each district shall be
7 subject to the Governmental Account Audit Act.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of each district shall be
11 subject to the Government Reporting Enhancement and
12 Transparency Act.

13 Section 900-300. The Street Light District Act is amended
14 by adding Section 5.2 as follows:

15 (70 ILCS 3305/5.2 new)

16 Sec. 5.2. Government Reporting Enhancement and
17 Transparency Act.

18 (a) For fiscal years ending before January 1, 2028,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of each district shall be
21 subject to the Governmental Account Audit Act.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of each district shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 Section 900-305. The Surface Water Protection District Act
4 is amended by adding Section 30 as follows:

5 (70 ILCS 3405/30 new)

6 Sec. 30. Government Reporting Enhancement and Transparency
7 Act.

8 (a) For fiscal years ending before January 1, 2028,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of the River Valley
11 Special Recreation Association shall be subject to the
12 Governmental Account Audit Act.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the River Valley
16 Special Recreation Association shall be subject to the
17 Government Reporting Enhancement and Transparency Act.

18 Section 900-310. The Metropolitan Transit Authority Act is
19 amended by changing Section 35 as follows:

20 (70 ILCS 3605/35) (from Ch. 111 2/3, par. 335)

21 Sec. 35. Government Reporting Enhancement and Transparency
22 Act.

1 (a) For fiscal years ending before January 1, 2028, as ~~As~~
2 soon after the end of each fiscal year as may be expedient, the
3 Board shall cause to be prepared and printed a complete and
4 detailed report and financial statement of its operations and
5 of its assets and liabilities. A reasonably sufficient number
6 of copies of such report shall be printed for distribution to
7 persons interested, upon request, and a copy thereof shall be
8 filed with the Governor, the county clerk of Cook County and
9 the clerk of each municipality which has adopted this Act, or
10 which has granted rights to the Authority by ordinance. A copy
11 of such report shall be addressed to and mailed to the Mayor
12 and City Council or President and Board of Trustees of such
13 municipality.

14 (b) For fiscal years beginning after December 31, 2027,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of the Authority shall be
17 subject to the Government Reporting Enhancement and
18 Transparency Act.

19 (Source: P.A. 84-939.)

20 Section 900-315. The Local Mass Transit District Act is
21 amended by changing Section 7 as follows:

22 (70 ILCS 3610/7) (from Ch. 111 2/3, par. 357)

23 Sec. 7. Government Reporting Enhancement and Transparency
24 Act.

1 (a) For fiscal years ending before January 1, 2028, it ~~it~~
2 shall be the duty of the Board of Trustees of every District to
3 cause an annual audit of its accounts to be made by a certified
4 public accountant of Illinois. The audit shall be completed,
5 filed with the District within 4 months after the close of each
6 fiscal year of the District. Certified copies of annual audits
7 shall likewise be filed with the Secretary of State and with
8 the governing body or bodies which created the District.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each district shall be
12 subject to the Government Reporting Enhancement and
13 Transparency Act.

14 (Source: Laws 1959, p. 1635.)

15 Section 900-320. The Regional Transportation Authority Act
16 is amended by changing Section 4.05 and by adding Section 4.17
17 as follows:

18 (70 ILCS 3615/4.05) (from Ch. 111 2/3, par. 704.05)

19 Sec. 4.05. Financial Statements and Annual Reports.

20 (a) Within 7 ~~six~~ months after the end of each fiscal year,
21 the Board shall prepare a complete and detailed report
22 consolidating the financial statements ~~audits~~ of the Service
23 Boards with the Authority's financial statements. The
24 consolidated financial statements shall set forth the

- 1 (1) revenues and expenses;
2 (2) cash flows where applicable;
3 (3) assets, deferred outflows of resources,
4 liabilities, deferred inflows of resources, fund balance
5 or net position of each entity and the combined total with
6 appropriate eliminations; and
7 (4) notes to the consolidated financial statements.

8 (b) In addition to consolidated financial statements, the
9 report prepared pursuant to subsection (a) shall review ~~and~~
10 ~~reviewing~~ the state ~~State~~ of the Authority, the Service
11 Boards, and of the public transportation provided by the
12 various Service Boards and transportation agencies. The report
13 shall include evaluations of public transportation in the
14 metropolitan region and of the fiscal activities of the
15 Authority and the Service Boards ~~Authority's activities, and~~
16 ~~financial statements of the Authority's and the Service~~
17 ~~Boards' revenues and expenditures for such year and of their~~
18 ~~assets and liabilities, which financial statements shall have~~
19 ~~been audited by an independent certified public accountant.~~

20 (c) In addition to consolidated financial statements, the
21 report prepared pursuant to subsection (a) ~~The report~~ shall
22 also set forth the financial results as reported to the
23 Service Boards from each transportation agency which during
24 such year had a purchase of service agreement with a Service
25 Board or which received financial grants or financial
26 assistance from a Service Board, such results to be set forth

1 separately for each such agency.

2 (d) A sufficient number of copies of each annual report
3 shall be printed for distribution to anyone, upon request, and
4 a copy thereof shall be filed with the Governor, the State
5 Comptroller, the Speaker and Minority Leader of the Illinois
6 House of Representatives, the President and Minority Leader of
7 the Illinois Senate, the Mayor of the City of Chicago and the
8 President or Chairman of the county board of each county in the
9 metropolitan region, each Service Board, and with each
10 transportation agency which during such year had a purchase of
11 service agreement with a Service Board or which received
12 financial grants or other financial assistance from a Service
13 Board.

14 (Source: P.A. 83-1362.)

15 (70 ILCS 3615/4.17 new)

16 Sec. 4.17. Government Reporting Enhancement and
17 Transparency Act. For fiscal years beginning after December
18 31, 2027, notwithstanding any other provision of law to the
19 contrary, the operations and fiscal activities of each Service
20 Board and the Authority shall be subject to the Government
21 Reporting Enhancement and Transparency Act.

22 Section 900-325. The Public Water District Act is amended
23 by changing Section 14 as follows:

1 (70 ILCS 3705/14) (from Ch. 111 2/3, par. 201)

2 Sec. 14. Government Reporting Enhancement and Transparency
3 Act.

4 (a) It shall be the duty of the board of trustees to
5 install and maintain a proper system of accounts showing
6 receipts from operation and the application of the same, and
7 the board shall at least once a year cause such accounts to be
8 properly audited by a licensed Certified Public Accountant
9 permitted to perform audits under the Illinois Public
10 Accounting Act for fiscal years ending before January 1, 2028.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of a water district shall
14 be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 (Source: P.A. 94-465, eff. 8-4-05.)

17 Section 900-330. The Water Service District Act is amended
18 by adding Sections 14 as follows:

19 (70 ILCS 3710/14 new)

20 Sec. 14. Government Reporting Enhancement and Transparency
21 Act.

22 (a) For fiscal years ending before January 1, 2028,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of each district shall be

1 subject to the Governmental Account Audit Act.

2 (b) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of each district shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 Section 900-333. The Water Authorities Act is amended by
8 adding Section 6d as follows:

9 (70 ILCS 3715/6d new)

10 Sec. 6d. Government Reporting Enhancement and Transparency
11 Act.

12 (a) For fiscal years ending before January 1, 2028,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of each district shall be
15 subject to the Governmental Account Audit Act.

16 (b) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of each district shall be
19 subject to the Government Reporting Enhancement and
20 Transparency Act.

21 Section 900-335. The Water Commission Act of 1985 is
22 amended by changing Section 0.001b and by adding Section 6 as
23 follows:

1 (70 ILCS 3720/0.001b)

2 Sec. 0.001b. Powers and duties. A water commission has the
3 power and duty to:

4 (1) establish and define the responsibilities of the
5 commission and its committees;

6 (2) establish and define the responsibilities of the
7 commission's management and staff;

8 (3) establish a finance committee to conduct monthly
9 meetings to supervise staff's handling of financial
10 matters and budgeting;

11 (4) require the finance director and treasurer to
12 report to the finance committee the status of all
13 commission funds and obligations;

14 (5) require the treasurer to report to the commission
15 any improper or unnecessary expenditures, budgetary
16 errors, or accounting irregularities;

17 (6) require commission staff to document and comply
18 with standard accounting policies, procedures, and
19 controls to ensure accurate reporting to the finance
20 committee and commission and to identify improper or
21 unnecessary expenditures, budgetary errors, or accounting
22 irregularities;

23 (7) require the commission's finance director to
24 provide monthly reports regarding the commission's cash
25 and investment position including whether the commission

1 has sufficient cash and investments to pay its debt
2 service, operating expenses, and capital expenditures and
3 maintain required reserve levels. The information shall
4 include the required funding levels for restricted funds
5 and unrestricted cash and investment balances with
6 comparisons to unrestricted reserves. The information
7 shall also include the type and performance of the
8 commission's investments and description as to whether
9 those investments are in compliance with the commission's
10 investment policies;

11 (8) require the commission's finance director to
12 provide the commission with detailed information
13 concerning the commission's operating performance
14 including the budgeted and actual monthly amounts for
15 water sales, water costs, and other operating expenses;

16 (9) require commission staff to provide the commission
17 with detailed information regarding the progress of
18 capital projects including whether the percentage of
19 completion and costs incurred are timely;

20 (10) require the commission's staff accountant to
21 perform bank reconciliations and general ledger account
22 reconciliations on a monthly basis; the finance director
23 shall review these reconciliations and provide them to the
24 treasurer and the finance committee on a monthly basis;

25 (11) establish policies to ensure the proper
26 segregation of the financial duties performed by

1 employees;

2 (12) restrict access to the established accounting
3 systems and general ledger systems and provide for
4 adequate segregation of duties so that no single person
5 has sole access and control over the accounting system or
6 the general ledger system;

7 (13) require that the finance director review and
8 approve all manual journal entries and supporting
9 documentation; the treasurer shall review and approve the
10 finance director's review and approval of manual journal
11 entries and supporting documentation;

12 (14) require that the finance director closely monitor
13 the progress of construction projects;

14 (15) require that the finance director carefully
15 document any GAAP analysis or communications with GASB and
16 provide full and timely reports for the same to the
17 finance committee;

18 (16) retain an outside independent auditor to perform
19 a comprehensive audit of the water commission's financial
20 activities for each fiscal year in conformance with the
21 standard practices of the Association of Governmental
22 Auditors for fiscal years ending before January 1, 2028;
23 within 30 days after the independent audit is completed,
24 the results of the audit must be sent to the county
25 auditor; and

26 (17) (blank).

1 (Source: P.A. 104-328, eff. 1-1-26.)

2 (70 ILCS 3720/6 new)

3 Sec. 6. Government Reporting Enhancement and Transparency
4 Act.

5 (a) For fiscal years ending before January 1, 2028,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of each water commission
8 shall be subject to the Governmental Account Audit Act.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each water commission
12 shall be subject to the Government Reporting Enhancement and
13 Transparency Act.

14 Section 900-340. The Illinois Local Library Act is amended
15 by changing Section 4-10 as follows:

16 (75 ILCS 5/4-10) (from Ch. 81, par. 4-10)

17 Sec. 4-10. Reports and audits.

18 (a) Within 60 days after the expiration of each fiscal
19 year of the city, incorporated town, village or township, the
20 board of trustees shall make a report of the condition of their
21 trust on the last day of the fiscal year, to the city council,
22 board of trustees or board of town trustees, as the case may
23 be. This report shall be made in writing and shall be verified

1 under oath by the secretary, or some other responsible officer
2 of the board of trustees. It shall contain (1) an itemized
3 statement of the various sums of money received from the
4 library fund and from other sources; (2) an itemized statement
5 of the objects and purposes for which those sums of money have
6 been expended; (3) a statement of the number of books and
7 periodicals available for use, and the number and character
8 thereof circulated; (4) a statement of the real and personal
9 property acquired by legacy, purchase, gift or otherwise; (5)
10 a statement of the character of any extensions of library
11 service which have been undertaken; (6) (blank); (7) a
12 statement as to the amount of accumulations and the reasons
13 therefor; (8) a statement as to any outstanding liabilities
14 including those for bonds still outstanding or amounts due for
15 judgments, settlements, liability insurance, or for amounts
16 due under a certificate of the board; (9) any other
17 statistics, information and suggestions that may be of
18 interest. A report shall also be filed, at the same time, with
19 the Illinois State Library.

20 (b) The board of trustees of a municipal library shall
21 also submit to the city council, board of trustees or board of
22 town trustees, along with the Illinois State Library, a
23 statement of financial requirements of the library for the
24 ensuing fiscal year for inclusion in the appropriation of the
25 corporate authority, and of the amount of money which, in the
26 judgment of the board of library trustees, will be necessary

1 to levy for library purposes in the next annual tax levy
2 ordinance. This statement shall be submitted no less than 60
3 days prior to when the tax levy must be certified under
4 subsection (b) of Section 18-15 of the Property Tax Code.

5 (c) The board of trustees in a township shall also submit
6 its appropriation and levy determinations to the Board of
7 Township Trustees as provided in "The Illinois Municipal
8 Budget Law", as amended.

9 (d) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary, if
11 the library is a separate legal entity from a village,
12 incorporated town, or township, the operations and fiscal
13 activities of the library shall be subject to the Government
14 Reporting Enhancement and Transparency Act.

15 (Source: P.A. 100-245, eff. 8-22-17.)

16 Section 900-345. The Illinois Library System Act is
17 amended by changing Section 10 as follows:

18 (75 ILCS 10/10) (from Ch. 81, par. 120)

19 Sec. 10. Government Reporting Enhancement and Transparency
20 Act.

21 (a) Each library system receiving state aid shall furnish
22 an annual report and such information regarding its library
23 service as the State Librarian may from time to time require.
24 The State Librarian may revoke his approval of a library

1 system if he finds that it does not conform to the plan of
2 service or the regulations promulgated by the State Librarian;
3 or in case of a provisional approval, if such library system
4 does not fulfill the terms upon which provisional approval was
5 based. In such a case a library system shall not thereafter be
6 entitled to state aid until its bylaws or plan of service is
7 again approved by the State Librarian.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of each library system
11 shall be subject to the Government Reporting Enhancement and
12 Transparency Act.

13 (Source: P.A. 83-411.)

14 Section 900-350. The Public Library District Act of 1991
15 is amended by changing Sections 30-45 and 30-65 as follows:

16 (75 ILCS 16/30-45)

17 Sec. 30-45. Duties of officers.

18 (a) The duties of the officers of the board are as provided
19 in this Section.

20 (b) The president shall preside over all meetings, appoint
21 members of committees authorized by the district's
22 regulations, and perform other duties specified by the
23 district's regulations, ordinances, or other appropriate
24 action. In the president's absence, the vice president shall

1 preside at meetings. The president shall not have or exercise
2 veto powers.

3 (c) The vice president's duties shall be prescribed by
4 regulations.

5 (d) The treasurer shall keep and maintain accounts and
6 records of the district during the treasurer's term in office,
7 indicating in those accounts and records a record of all
8 receipts, disbursements, and balances in any funds.

9 For fiscal years ending before January 1, 2028, annual
10 ~~Annual~~ audit and financial report requirements shall conform
11 with Section 3 of the Governmental Account Audit Act.

12 (e) The treasurer shall give bond to the district to
13 faithfully discharge the duties of the office and to account
14 to the district for all district funds coming into the
15 treasurer's hands. The bond shall be in an amount and with
16 sureties approved by the board. The amount of the bond shall be
17 based upon a minimum of 10% of the total funds received by the
18 district in the last previous fiscal year. The cost of any
19 surety bond shall be borne by the district. As an alternative
20 to a personal bond on the treasurer, the treasurer may secure
21 for the district an insurance policy or other insurance
22 instrument that provides the district with coverage for
23 negligent or intentional acts by district officials and
24 employees that could result in the loss of district funds. The
25 coverage shall be in an amount at least equal to 10% of the
26 average amount of the district's operating fund from the prior

1 3 fiscal years. The coverage shall be placed with an insurer
2 approved by the board. The cost of any such coverage shall be
3 borne by the district. The system shall provide the Illinois
4 State Library a copy of the district's certificate of
5 insurance at the time the district's annual report is filed.

6 (f) Any person, entity, or public body or agency
7 possessing district funds, property, or records shall, upon
8 demand by any trustee, transfer and release the funds,
9 property, or records to the treasurer.

10 (g) The secretary shall keep and maintain appropriate
11 records for his or her term in office and shall include in
12 those records a record of the minutes of all meetings, the
13 names of those in attendance, the ordinances enacted, the
14 resolutions and regulations adopted, and all other pertinent
15 written matter affecting the operation of the district. The
16 secretary may administer oaths and affirmations for the
17 purposes of this Act.

18 (Source: P.A. 103-592, eff. 6-7-24.)

19 (75 ILCS 16/30-65)

20 Sec. 30-65. Reports and audits.

21 (a) For fiscal years ending before January 1, 2028, on ~~or~~
22 or before September 1 of each year, the board shall prepare a
23 written report for the past fiscal year. The secretary shall
24 file certified copies of the report on or before the due date
25 with the Illinois State Librarian and in the library or

1 libraries operated by the district, where the report shall be
2 available for public inspection. The report shall include the
3 following:

4 (1) The audit of the secretary and the secretary's
5 records as provided in subsection (c).

6 (2) A statement as to any change in the limits and
7 boundaries of the district.

8 (3) A statement as to property of any type acquired by
9 the district by purchase, legacy, gift, or otherwise.

10 (4) A statement as to the amount of accumulations and
11 the reasons for the accumulations.

12 (5) A statement as to any outstanding liabilities,
13 including those for bonds still outstanding.

14 (6) Any other pertinent information requested by the
15 Illinois State Librarian.

16 (b) For fiscal years ending before January 1, 2028, where
17 ~~where~~ dissolution of the district has been approved, the board
18 shall prepare a final report.

19 (c) For fiscal years ending before January 1, 2028, the
20 ~~The~~ secretary's records shall be audited by 2 other trustees
21 appointed by the president. The audit shall be conducted each
22 fiscal year and upon the change of secretaries. The audit
23 report shall be filed not later than 90 days following the
24 completion of the fiscal year. The report shall certify the
25 accuracy and completeness of the secretary's records and shall
26 list the discrepancies, if any. The report of the audit of the

1 secretary's records shall be made a part of the secretary's
2 records.

3 (d) The board shall take whatever action is deemed
4 necessary to cure the discrepancies reported to it by any
5 audit committee.

6 (e) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of the district shall be
9 subject to the Government Reporting Enhancement and
10 Transparency Act.

11 (Source: P.A. 87-1277; 88-442; 88-670, eff. 12-2-94.)

12 Section 900-355. The Village Library and Gymnasium Tax Act
13 is amended by adding Section 3 as follows:

14 (75 ILCS 50/3 new)

15 Sec. 3. Government Reporting Enhancement and Transparency
16 Act. For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary, if
18 the library is a separate legal entity from the village, the
19 operations and fiscal activities of the library shall be
20 subject to the Government Reporting Enhancement and
21 Transparency Act.

22 Section 900-360. The Public Community College Act is
23 amended by changing Sections 3-22.1, 3-22.2, and 7-24 as

1 follows:

2 (110 ILCS 805/3-22.1) (from Ch. 122, par. 103-22.1)

3 Sec. 3-22.1. Government Reporting Enhancement and
4 Transparency Act.

5 (a) For fiscal years ending before January 1, 2028, the
6 board shall ~~to~~ cause an audit to be made as of the end of each
7 fiscal year by an accountant licensed to practice public
8 accounting in Illinois and appointed by the board. The auditor
9 shall perform his or her examination in accordance with
10 generally accepted auditing standards and regulations
11 prescribed by the State Board, and submit his or her report
12 thereon in accordance with generally accepted accounting
13 principles. The examination and report shall include a
14 verification of student enrollments and any other bases upon
15 which claims are filed with the State Board. The audit report
16 shall include a statement of the scope and findings of the
17 audit and a professional opinion signed by the auditor. If a
18 professional opinion is denied by the auditor he or she shall
19 set forth the reasons for that denial. The board shall not
20 limit the scope of the examination to the extent that the
21 effect of such limitation will result in the qualification of
22 the auditor's professional opinion. The procedures for payment
23 for the expenses of the audit shall be in accordance with
24 Section 9 of the Governmental Account Audit Act. Copies of the
25 audit report shall be filed with the State Board in accordance

1 with regulations prescribed by the State Board.

2 (b) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of the Board shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: P.A. 99-655, eff. 7-28-16; 100-884, eff. 1-1-19.)

8 (110 ILCS 805/3-22.2) (from Ch. 122, par. 103-22.2)

9 Sec. 3-22.2. For fiscal years ending before January 1,
10 2028, the board shall ~~to~~ publish annually a financial
11 statement in accordance with rules and regulations issued by
12 the State Board. Such statement shall be published at least
13 once in a newspaper of general circulation in the community
14 college district.

15 (Source: P.A. 79-304.)

16 (110 ILCS 805/7-24) (from Ch. 122, par. 107-24)

17 Sec. 7-24. Government Reporting Enhancement and
18 Transparency Act.

19 (a) For fiscal years ending before January 1, 2028, the
20 ~~The~~ board shall yearly, and may as often as necessary, appoint
21 certified public accountants to examine the business methods
22 and audit the accounts of the board, and to submit a report of
23 that examination and audit, together with any of their
24 recommendations as to changes in business methods of the board

1 or any of its departments, officers or employees. That report
2 shall be made to the mayor, the city council, and the board and
3 be filed in the records of the board. The board shall prepare,
4 publish and transmit to the mayor and the city council an
5 annual report including in detail all receipts and
6 expenditures, specifying the source of the receipts and the
7 objects of the expenditures.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of the Board shall be
11 subject to the Government Reporting Enhancement and
12 Transparency Act.

13 (Source: P.A. 83-343.)

14 Section 900-365. The Housing Authorities Act is amended by
15 changing Section 8.10 as follows:

16 (310 ILCS 10/8.10) (from Ch. 67 1/2, par. 8.10)

17 Sec. 8.10. Government Reporting Enhancement and
18 Transparency Act.

19 (a) For fiscal years ending before January 1, 2028, as ~~As~~ a
20 part of its annual report, every Housing Authority shall
21 present statements setting forth for each project of the
22 Housing Authority a balance sheet, a classified statement of
23 revenues and expenditures and of receipts and disbursements
24 and a surplus statement, and also a consolidated balance sheet

1 and consolidated classified statements of revenues and
2 expenditures, and of receipts and disbursements and a surplus
3 statement reflecting the financial status and condition of the
4 Housing Authority as a whole as of the close of the immediately
5 preceding fiscal year. All statements shall be made separately
6 for bond interest and retirement, capital and operating
7 accounts. The report for the Housing Authority in any
8 municipality containing over 500,000 inhabitants shall also
9 include a separate statement setting out the total amount of
10 rent received for, and the amount of money expended on, each
11 housing project as that term is defined in Section 17 (g) of
12 this Act under the jurisdiction of the Housing Authority and
13 shall also include a complete schedule of salaries in effect
14 on the date of the report and to whom such salaries are paid.
15 The report for Housing Authorities other than those in
16 municipalities containing over 500,000 inhabitants shall
17 include a separate statement setting out in detail the exact
18 amount of rent received for, and the amount of money expended
19 on, each housing project as that term is defined in Section 17
20 (g) of this Act under the jurisdiction of the Housing
21 Authority and shall also include a complete schedule of the
22 salaries in effect on the date of the report and to whom
23 salaries are being paid. All statements shall be made
24 separately for bond interest and retirement, capital and
25 operating accounts. The annual report of every Housing
26 Authority shall also include the amount or amounts of service

1 charge or charges paid or proffered to the County Collector or
2 to the appropriate officer or officers, of any municipal
3 corporation in lieu of normal real estate taxes, identified to
4 show the year or years and project or projects for which
5 payment was made or proffered. The requirements of this
6 Section can be fulfilled by the filing of an annual certified
7 audit conducted in accordance with federal Housing and Urban
8 Development requirements with the presiding officers and
9 legislative authorities of the city, village, incorporated
10 town or county.

11 (b) For fiscal years ending before January 1, 2028, in ~~an~~
12 addition to all other information required herein, the Housing
13 Authority in any municipality or county containing over
14 500,000 inhabitants shall prepare and maintain a summary
15 tabulation for each project for the period covered by the
16 annual report showing the number of and size of individual
17 housing accommodations; the number of units occupied by
18 families in the various income groups; the total number of
19 persons; the age group of the head of the household of
20 move-ins; the number of persons comprising the household; the
21 rent schedules for determining contract rents; and the number
22 of workers per family moving in; the year of admission of
23 families to public housing; the number of move-ins with the
24 size of family; income groups of families moving in; size of
25 unit occupied by families moving in or out; and information as
26 to family composition; and information as to number of

1 families receiving public assistance or social security
2 benefits. All information shall be a matter of public record
3 and shall be made available by the Housing Authority, on
4 request, at any reasonable time without fee or reward.

5 (c) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of the Housing Authority
8 shall be subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: P.A. 87-200.)

11 Section 900-370. The Illinois Highway Code is amended by
12 adding Section 6-145 as follows:

13 (605 ILCS 5/6-145 new)

14 Sec. 6-145. Government Reporting Enhancement and
15 Transparency Act.

16 (a) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of each township and road
19 district comprised of a single township shall be combined and
20 shall be subject to the Government Reporting Enhancement and
21 Transparency Act.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of each road district

1 other than a road district comprised of a single township
2 shall be subject to the Government Reporting Enhancement and
3 Transparency Act.

4 ARTICLE 999

5 Section 999-99. Effective date. This Act takes effect upon
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