

1 AN ACT concerning public funds.

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

4 Section 5. The Public Funds Statement Publication Act  
5 is amended by changing Section 1 as follows:

6 (30 ILCS 15/1) (from Ch. 102, par. 5)

7 Sec. 1. Except as provided in Section 2.1, each public  
8 officer, other than a state officer, (and other than a city  
9 or village treasurer or municipal officer who is required by  
10 Article 3 of the Illinois Municipal Code, approved May 29,  
11 1961, as heretofore and hereafter amended, to file an annual  
12 report to the city council or board of trustees which report  
13 is required to be published, and other than a treasurer of a  
14 city, village or incorporated town, who is required to file  
15 an account with the municipal clerk, which account is  
16 published as required by "An Act in relation to the  
17 preparation, publication and filing of annual accounts of  
18 certain municipalities, the payment of tax monies to  
19 treasurers of certain municipalities, and providing penalties  
20 for violations thereof", approved August 15, 1961, as  
21 heretofore and hereafter amended), who, by virtue of his  
22 office receives for disbursement and disburses public funds  
23 in the discharge of governmental or municipal debts and  
24 liabilities, shall, at the expiration of each fiscal year,  
25 prepare a statement:

26 (1) Of all moneys received and from what sources  
27 received, giving items, particulars and details;

28 (2) Except as provided in paragraph (3) of this  
29 Section, of all moneys ~~monies~~ paid out where the total  
30 amount paid during the fiscal year exceeds \$2,500 ~~\$1,000~~  
31 in the aggregate, giving the name of each individual to

1 whom paid and the amount paid to each person;

2 (3) Of all monies paid out as compensation for  
3 personal services, giving the name of each individual to  
4 whom paid and the total amount paid to each person,  
5 except that any public officer may elect to report the  
6 compensation for personal services of all personnel by  
7 name, listing each employee in one of the following  
8 categories:

9 (A) under \$25,000.00 ~~\$15,000~~;

10 (B) \$25,000.00 ~~\$15,000~~ to \$49,999.99 ~~\$24,999~~;

11 (C) \$50,000.00 ~~\$25,000~~ to \$74,999.99 ~~\$39,999~~;

12 or

13 (D) \$75,000.00 to \$99,999.99 ~~\$40,000-and-over~~;

14 and

15 (E) \$100,000.00 to \$124,999.99; or

16 (F) \$125,000.00 and over; and

17 (4) A summary statement of operations for all funds  
18 and account groups, as excerpted from the annual  
19 financial report as filed with the appropriate State  
20 agency of the State of Illinois.

21 Such statement shall be subscribed and sworn to by the  
22 public officer making such statement, and, within 6 months  
23 after the expiration of such fiscal year shall be filed in  
24 the office of the county clerk of the county in which such  
25 public officer resides.

26 (Source: P.A. 89-326, eff. 1-1-96.)

27 Section 10. The Illinois Municipal Code is amended by  
28 changing Section 3.1-35-65 as follows:

29 (65 ILCS 5/3.1-35-65) (from Ch. 24, par. 3.1-35-65)

30 Sec. 3.1-35-65. Treasurer; annual accounts.

31 (a) Within 6 months after the end of each fiscal year,  
32 the treasurer of each municipality having a population of

1 less than 500,000, as determined by the last preceding  
 2 federal census, shall annually prepare and file with the  
 3 clerk of the municipality an account of moneys received and  
 4 expenditures incurred during the preceding fiscal year as  
 5 specified in this Section. The treasurer shall show in the  
 6 account:

7 (1) All moneys received by the municipality,  
 8 indicating the total amounts, in the aggregate, received  
 9 in each account of the municipality, with a general  
 10 statement concerning the source of receipts. In this  
 11 paragraph, the term "account" does not mean each  
 12 individual taxpayer, householder, licensee, utility user,  
 13 or other persons whose payments to the municipality are  
 14 credited to a general account.

15 (2) Except as provided in paragraph (3) of this  
 16 subsection (a), all moneys paid out by the municipality  
 17 where the total amount paid during the fiscal year  
 18 exceeds \$2,500 in the aggregate, giving the name of each  
 19 person to whom moneys were paid and the total paid to  
 20 each person.

21 (3) All moneys paid out by the municipality as  
 22 compensation for personal services, giving the name of  
 23 each person to whom moneys were paid and the total amount  
 24 paid to each person from each account, except that the  
 25 treasurer may elect to report the compensation for  
 26 personal services of all personnel by name, listing each  
 27 employee in one of the following categories:

- 28 (A) under \$25,000.00;
- 29 (B) \$25,000.00 to \$49,999.99;
- 30 (C) \$50,000.00 to \$74,999.99;
- 31 (D) \$75,000.00 to \$99,999.99;
- 32 (E) \$100,000.00 to \$124,999.99; or
- 33 (F) \$125,000.00 and over.

34 (4) A summary statement of operations for all funds

1           and account groups of the municipality, as excerpted from  
2           the annual financial report as filed with the appropriate  
3           State agency.

4           (b) Upon receipt of the account from the municipal  
5           treasurer, the municipal clerk shall publish the account at  
6           least once in one or more newspapers published in the  
7           municipality or, if no newspaper is published in the  
8           municipality, then in one or more newspapers having a general  
9           circulation within the municipality. In municipalities with a  
10          population of less than 500 in which no newspaper is  
11          published, however, publication may be made by posting a copy  
12          of the account in 3 prominent places within the municipality.  
13          (Source: P.A. 89-63, eff. 6-30-95.)