

AN ACT concerning local government.

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

Section 5. The Counties Code is amended by changing Section 6-1002.5 as follows:

(55 ILCS 5/6-1002.5)

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

(a) In its annual budget, a county may appropriate an amount not to exceed 5% ~~3%~~ of the amount appropriated to the county's general corporate or operating fund, for the purpose of making specified capital improvements, repairs, or replacements with respect to real property or equipment or other tangible personal property of the county. Any amount so appropriated shall be deposited into a special fund to be known as the County Capital Improvement, Repair, or Replacement Fund ("the Fund"). Expenditures from the Fund shall be budgeted in the fiscal year in which the capital improvement, repair, or replacement will occur.

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

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

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

Moneys transferred to the county's general corporate or

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

(Source: P.A. 88-446.)

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