

**TOWNSHIP & ROAD DISTRICT CALENDAR - APRIL 1, 2009 to MARCH 31, 2010**

The following is a list of some of the important deadlines of interest to townships and road districts. However, there may be other important dates and deadlines which have been overlooked. Please seek the assistance of your attorney in identifying possible omissions and also to review the interpretations of the requirements. Contact the DCEO staff at (217) 558-2859 or (217) 558-2860 to offer suggestions for future revisions. (Dates are based upon a fiscal year of April 1 through March 31.)

DEADLINE DATE	TOPIC	STATUTORY REFERENCES	DESCRIPTION
03/31/09	Highway Commissioners Report	605 ILCS 5/6-201.15	Highway commissioner in consolidated township road districts must prepare an annual report and file with the district clerk no later than the last Tuesday in March. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.
04/01/09	Fiscal Year Starts*	50 ILCS 330/3	1st day of fiscal year for most townships and road districts. However, board can change the fiscal year.
04/01/09	PTELL - CPI	U.S. Dept. of Labor	For the 2009 payable 2010 tax year, the Consumer Price Index is 0.1%.
04/01/09	Notice of Meetings (Open Meetings Act)	5 ILCS 120/2.02	Board must post public notice of its schedule of regular meetings at the beginning of the fiscal year or calendar year. The notice shall state the regular dates, times, and places. Make schedule available to news media.
04/01/09	Local Records Act	50 ILCS 205	Townships, road districts & multi-township assessment districts must contact the Local Records Management Services of the Illinois Secretary of State's Office to receive permission to destroy old records. 217-782-7075
04/01/09	Local Records Removal	720 ILCS 5/32-8	Township officials cannot remove, alter, destroy, deface, or conceal any record - Class 4 felony. Records must be made available to public for inspection.
04/01/09	Public Funds Deposit Act	30 ILCS 225/1	Funds not needed for immediate disbursement shall be invested within two working days at prevailing rates or better.
04/01/09	Investments	30 ILCS 235/6	Before any investment can be made in banks, supervisor must receive copies of last 2 sworn statements of resources and liabilities required by the Commissioner of Banks and Trust Companies or Comptroller of the Currency. For investment in savings and loan associations, must receive similar statements as required by Commissioner of Savings and Residential Finance or Federal Home Loan Bank.
04/04/09	Annual Town Meeting Agenda	60 ILCS 1/30-10	Not less than 10 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Agenda must include any elector items properly submitted by March 1 st prior to the annual meeting. Agenda must be included in the meeting notice that is approved by the township board.

DEADLINE DATE	TOPIC	STATUTORY REFERENCES	DESCRIPTION
04/04/09	Annual Town Meeting Notice	60 ILCS 1/30-10	Clerk must post notice of annual town meeting in 3 most public places at least 10 days before meeting. If an English language newspaper is published in township, then notice must also be published in the newspaper. Notice must include agenda approved by the township board. Meeting must be after 6:00 p.m.
04/07/09	Consolidated Election	10 ILCS 5/2A-1.1	In odd-numbered years, an election to be known as the consolidated election shall be held on the first Tuesday in April. Officers to be elected are Township Supervisor, Clerk, Assessor/Multi-Township Assessor, Highway Commissioner, Collector (if elected) and trustees.
04/10/09	Financial Statement	60 ILCS 1/70-15	Supervisor files Annual Financial Statement with the clerk. Although the law states that the statement shall be prepared within 30 days before the annual town meeting, it must be completed to enable the clerk to post it 2 days before the annual town meeting. Use DCEO Form #6 or your own form. Statement is not required to be published in a newspaper.
04/10/09	Financial Statement	60 ILCS 1/70-15	Clerk posts a copy of the Supervisor's Annual Financial Statement at the meeting room two days before annual town meeting. Clerk reads aloud the statement to electors at annual town meeting.
04/13/09	Highway Commissioners Report	605 ILCS 5/6-201.15	Highway commissioner in single township road district must prepare an annual report to the board of trustees within 30 days before the annual town meeting. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.
04/13/09	Annual Accounting	60 ILCS 1/70-30	Supervisor accounts to board for all money received and disbursed during fiscal year. Accounting must be within 30 days before the annual town meeting.
04/14/09	Annual Town Meeting	60 ILCS 1/30-5	The Annual Town Meeting shall be held on the second Tuesday of April. Meeting must be after 6:00 p.m. Whenever this date conflicts with the celebration of Passover, the township board may postpone the annual township meeting to the first Tuesday following the last day of Passover.
04/30/09	District Treasurer's Report*	605 ILCS 5/6-205	Last day for road district treasurer to submit an itemized statement of receipts and disbursements to highway commissioner. Statement must be submitted within 30 days from end of the fiscal year. Use DCEO Form #37 or your own form. Statement is not required to be published in a newspaper.
05/01/09	Statement of Economic Interest	5 ILCS 420/4A-101 5 ILCS 420/4A-105	Elected and certain appointed officials must file a Statement of Economic Interest with county clerk by May 1st of each year. Persons appointed to fill vacancies must also file statements at time of appointment.
05/30/09	Budget Notice*	50 ILCS 330/3 60 ILCS 1/80-60	Last day to publish a notice announcing budget hearings and that the tentative budgets are available for inspection. Separate township and road district notices must be published at least 30 days before hearings in a newspaper published in the township. If there is no township newspaper, post in five of the most public places in township.
05/30/09	Budget Inspection*	50 ILCS 330/3 60 ILCS 1/80-60	Last day for clerk to make tentative budgets available for public inspection. Tentative budgets must be prepared and made available for inspection at least 30 days before hearings. It is the duty of clerk to arrange for the public hearings.

* Assumes the fiscal year begins on April 1st. Computation of time for required notices is based on 715 ILCS 5/6 and time for required actions is based on 5 ILCS 70/1.11.

DEADLINE DATE	TOPIC	STATUTORY REFERENCES	DESCRIPTION
05/30/09	Monthly Report to County Engineer	605 ILCS 5/6-201.13	Within 30 thirty days after issuing warrants the highway commissioner reports to the county engineer a list of such warrants showing where money is spent, for what purpose, and the amount expended. Use DCEO Form #39 or design own form. Report is due each month.
06/30/09	Budget Hearing & Adoption*	50 ILCS 330/3 605 ILCS 5/6-501	Last day to conduct budget hearings and adopt township and road district budgets. Budgets may be adopted before or during the first quarter of the fiscal year. (Do not adopt at the annual town meeting.) The township budget may be adopted at the public hearing. The road district budget shall be adopted at the public hearing.
06/30/09	Prevailing Wage Act - Adopt Ordinance	820 ILCS 130/4 820 ILCS 130/9	Last day for board to adopt ordinance of intent to comply with the Illinois Prevailing Wage Act. Ordinance must be adopted during June and filed with the Index Division of the Secretary of State and the Illinois Department of Labor.
07/15/09	Prevailing Wage Adopted Ordinance	820 ILCS 130/9	Last day to file adopted ordinance with the Illinois Secretary of State – Index Division and the Illinois Department of Labor.
07/30/09	Budget Filing*	35 ILCS 200/18-50	Last day to file certify budget and revenue sources with county clerk if budget is adopted at end of June. Must be filed with county clerk within 30 days of adoption. Therefore, filing deadline varies with the date of adoption. Clerk certifies the budget and supervisor certifies the revenue sources.
07/30/09	Prevailing Wage Act - Publish Notice	820 ILCS 130/4 820 ILCS 130/9	Last day to publish a newspaper notice stating that an ordinance was adopted to comply with the Illinois Prevailing Wage Act if the ordinance was adopted at end of June. Notice must be published within 30 days of filing ordinance with the state. Therefore, publishing deadline varies with date of filing.
09/30/09	Annual Treasurer's Report Compiled*	30 ILCS 15/1	Last day for the supervisor to prepare combined Annual Treasurer's Report for township and road district. Report must be completed within 6 months from end of fiscal year, sworn to, and filed with county clerk and county treasurer. (In counties over 500,000 in population, report does not need to be filed with county treasurer).
09/30/09	Annual Treasurer's Report Published*	30 ILCS 15/2 60 ILCS 1/70-30	Last day to publish Annual Treasurer's Report in an English language newspaper. Must be published within 6 months from end of fiscal year and filed with county clerk's office. Supervisor must provide each board member with copy of report as soon as possible after filing.
09/30/09	Audit	50 ILCS 310/6 60 ILCS 1/80-20	Last day for townships to file CPA audit with state comptroller's office and county clerk. Townships receiving revenues of \$850,000 or more for a fiscal year, exclusive of road district funds, must have CPA audit within 6 months from end of fiscal year. Townships receiving revenues of less than \$850,000 for a fiscal year, exclusive of road district funds, may have a 3-member independent audit committee instead of CPA audit. Committee audit must be filed with county clerk within 6 months from end of fiscal year. CPA audit required at end of supervisor's term or if vacancy occurs anytime in the position of supervisor.
09/30/09	Audit	50 ILCS 310/6	Last day for road districts to file CPA audit with state comptroller's office and county clerk. Road districts receiving revenues of \$850,000 or more for a fiscal year must have a CPA audit within 6 months from end of fiscal year.

* Assumes the fiscal year begins on April 1st. Computation of time for required notices is based on 715 ILCS 5/6 and time for required actions is based on 5 ILCS 70/1.11.

DEADLINE DATE	TOPIC	STATUTORY REFERENCES	DESCRIPTION
09/27/09	Fiscal Responsibility Report Card*	35 ILCS 200/30-30	Last day to file Fiscal Responsibility Report Card; shall submit within 180 days of the conclusion of the fiscal year. The Annual Financial Report meets this requirement. See reference above.
09/30/09	Comptroller's Report*	50 ILCS 310/3 50 ILCS 310/6	Last day to file Annual Financial Report with state comptroller's office and county clerk. Must be filed within 6 months from end of fiscal year. The report also serves as the Fiscal Responsibility Report Card.
12/09/09	Truth in Taxation Determination	35 ILCS 200/18-60 35 ILCS 200/18-70	Last day for board of trustees to determine (estimate) property tax levy to comply with Truth in Taxation Law. Highway commissioner determines levy for road district. Must determine levies at least 20 days before adoption. Basis for 5% computation and whether notices and hearings are necessary.
12/22/09	Truth in Taxation Notice	35 ILCS 200/18-80	Last day notice of truth in taxation hearing can appear in newspaper. Notice must be in newspaper not more than 14 days or less than seven days prior to date of hearings.
12/29/09	Truth in Taxation Hearing, Adopt Levy & Filing	35 ILCS 200/18-90	Last day to hold Truth in Taxation hearing, adopt and file township and road district certificates of levy, tax levies and Certificate of Compliance for Truth in Taxation Law with county clerk.
01/31/10	Last Day to Prepare Assessor's Budget*	35 ILCS 200/2-30	Assessors shall prepare and present to the board of trustees a budget request 60 days prior to the beginning of the fiscal year. Use DCEO Form #5 or your own form.
01/31/10	1099 Forms	IRS-Circular E	Supervisor must send 1099 forms to vendors, which received more than \$600 during the year for services or rent.
01/31/10	W-2 Forms	IRS-Circular E	Last day to give employees/officials a completed W-2 form.
02/01/10	Economic Interest - Names & addresses	5 ILCS 420/4A-106	On or before February 1st, the supervisor or designee must certify to the county clerk, an alphabetical list of names and addresses of people who must file Economic Interest Statements.
02/28/10	1096 Form	IRS-Circular E	Supervisor must file 1099 forms and 1096 form with Internal Revenue Service.
02/28/10	W-3 Form	IRS-Circular E	Last day to file copies of W-2 Forms and W-3 Form with Social Security Administration.
03/01/10	Electors Agenda Items	60 ILCS 1/30-10	Last day for any 15 or more registered voters in the township to request an agenda item for consideration by the electors at the annual meeting by giving written notice of a specific request to the township clerk.
03/30/10	Highway Commissioners Report	605 ILCS 5/6-201.15	Highway commissioner in consolidated township road districts must prepare an annual report and file with the district clerk no later than the last Tuesday in March. Use DCEO Form #38 or your own form. Report is not required to be published in a newspaper.
03/31/10	Fiscal Year Ends*	50 ILCS 330/3	Last day of fiscal year for most townships, road districts, and multi-township assessment districts. However, board of trustees may change fiscal year.

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