



Township Officials of Illinois

3217 Northfield Drive • Springfield, Illinois 62702

BRYAN E. SMITH
Executive Director

Toll Free (866) 897-4688
Telephone (217) 744-2212
Fax (217) 744-7419
Website www.toi.org

KAREN L. REESE
President

Memorandum

To: Township Clerks
From: Bryan E. Smith, Executive Director
Date: June 1, 2016
Re: Salary Survey Results

During January of this year, the Township Officials of Illinois (TOI) sent a salary survey to each of the 1,431 township clerks throughout the State of Illinois. The information from the survey will help township and multi-township boards throughout the state compare their salaries with those paid in other townships of similar size, assessed valuation and population.

This year each township board and multi-township board is charged with setting the compensation for each elected township and multi-township office for the upcoming term, beginning May 15, 2017 (January 1, 2018 for assessors, multi-township assessors and collectors) and ending the third Monday in May, 2021 (December 31, 2021 for assessors, multi-township assessors and collectors).

Compensation for the elected township officials must be set by the township board at least 180 days prior to the beginning of the term of office. This includes salary and benefits such as health insurance coverage. The deadline is November 16, 2016 and must be done in an open meeting with a public vote by the board.

Similarly, compensation for the multi-township assessor and multi-township assessment district (MTAD) board members must be set at least 150 days before the election. Salaries for the multi-township assessor and MTAD board members must be done in an open meeting with a public vote by the MTAD board no later than November 5, 2016.

The enclosed survey results show the salaries of townships grouped by counties into zones. We recommend each township official review and consider this information prior to setting salaries for the new term of office. The results also indicate the number of townships responding to the survey for each office, and whether health insurance coverage or a retirement program is provided to the official. As stated in the cover letter when asking for salary information, individual township information will be kept confidential and not shared. If you wish individual township information, you will need to contact the township directly.

If you have any questions on setting salaries, we recommend you consult your township attorney or please feel free to contact our office.

Serving The Townships of Illinois Since 1907

2016 Township Salary Survey

As many of you know, later this year each township board and multi-township board is charged with setting the compensation for each elected township and multi-township office for the upcoming term, beginning May 15, 2017 and ending the third Monday in May 2021 (beginning January 1, 2018 for assessors, multi-township assessors and collectors and ending December 31, 2021). To aid township officials with this process, during January of this year, the Township Officials of Illinois (TOI) sent a salary survey to each of the 1,431 township clerks throughout the State of Illinois. The information gained from the survey will help township and multi-township boards throughout the state compare their salaries with those paid in other townships of similar size, assessed valuation and population.

The results of the survey indicate the salaries of townships grouped by counties into zones, and we recommend each township official review and consider this information prior to setting salaries for the new term of office. The results also indicate the number of townships responding to the survey for each office, whether health insurance coverage is provided, and whether a retirement program is provided to the official. If you have any questions on setting salaries, consult your township attorney or contact TOI.

Before getting into the results of the survey, it may be best to review the statutory guidelines on setting salaries.

According to state law, compensation for the elected township officials shall be set by the township board at least 180 days prior to the beginning of the term of office. Compensation, which includes benefits such as health insurance coverage, must be set by the board no later than November 16, 2016 and must be done in an open meeting with a public vote by the board.

According to state law, compensation set for the multi-township assessor and multi-township assessment district (MTAD) board members must be set at least 150 days before the election. Salaries for the multi-township assessor and MTAD board members must be done in an open meeting with a public vote by the MTAD board no later than November 5, 2016.

Again, any health insurance benefit provided is considered part of the compensation package and needs to be set at the same time salary for the position is set. Health insurance payments must be made directly to the provider and not be paid directly to the elected official as a form of reimbursement.

The Attorney General's Office has stated that even discussion of the salaries for the elected officials must be done in an open meeting. The Open Meetings Act does contain a provision that allows for a closed session to discuss the salary schedules for employees. However, the Attorney General's office has said that elected township officials do not fall under the definition of "employee" and thus discussion, deliberation and the final vote on salaries for elected township officials must all be done in an open meeting.

Supervisor, Township Clerks & Trustees

Generally speaking, supervisors and clerks are paid annual salaries. However, these offices may be paid on a per diem basis. In addition to their salary, a supervisor may be compensated for serving as road district treasurer. The salary as road district treasurer may not be less than \$100 nor more than \$1,000 per year. This must also be set at the same time as the other township officials' salaries, and must be paid out of the town fund. Trustees may be paid either an annual salary, or on a per diem (per meeting) basis.

Highway Commissioners

Highway commissioners may be paid an annual salary (minimum of \$3,000) or a per diem salary but not a combination of both. Highway commissioners may not legally be paid an hourly rate or overtime for hours in excess of an established number. It should be understood that per diem payments are for all duties carried out in a single 24-hour period. However, if a per diem is established, the township board must be prepared to pay the per diem for every day of the year including Sundays and holidays.

Assessors

Township assessors and multi-township assessors may also be paid a per diem or an annual salary. There is no provision though for a per-parcel payment even if per-parcel compensation is utilized for establishing a fair annual salary. The salary ranges for assessors shown in the survey results do not include reimbursement of official expenses incurred by travel, training, education, postage, etc. required for administering the office of assessor or multi-township assessor.

SURVEY RESULTS

The results of this survey will aid your township in comparing your salaries with those paid in townships of approximately the same population and assessed valuation. Please keep in mind the salaries set remain in effect for the four-year term beginning May 15, 2017 (January 1, 2018 for assessors, multi-township assessors and collectors). Note that it is acceptable to establish incremental increases (or decreases) for each of the four years, but the compensation must be set by the respective boards by prior to the last day to set salaries for the 2017 township election as outlined above.

Supervisors

As past surveys have illustrated, salaries in Zone I are generally higher than the other zones. This zone includes Cook and the "collar" counties. According to the survey results, over 92% of the supervisors in Zone I make at least \$10,000 a year, with 50% receiving more than \$30,000. Of the supervisors in Zone II, over 38% of those responding are paid more than \$10,000 and only 6% receive \$30,000 or more. A bulk of the supervisors receive a salary between \$1,000 and \$10,000 in Zones III, IV, V, and VI with Zone III 88%, Zone IV 78%, Zone V 89, and Zone VI 78% respectively. In addition, 76% those supervisors who responded that they receive compensation as road district treasurer in Zone I receive \$1,000 as road district treasurer, with 64% in Zone II, 54% in Zone III, 57% in Zone IV, 11% in Zone V, and 70% in Zone VI receiving the same compensation.

Township Clerks

As with the supervisors, the township clerks in Zone I receive a greater salary than that of the clerks in the other zones. Approximately 95% of the township clerks responding to the survey in Zone I receive at least \$5,000. In fact, in Zone I a vast majority of clerks, nearly 65%, receive an annual salary between \$5,000 and \$20,000. In Zone II, 52% of the town clerks responding receive less than \$5,000 in salary with only 46% falling in the \$5,000 to \$20,000 range. A majority of township clerks responding receive less than \$5,000 per year in Zone III 85%, Zone IV 70%, Zone V 88%, and Zone VI 66%.

Trustees

A majority of the trustee respondents are compensated on a per meeting basis. As noted above, compensation of trustees is a reflection of the population figures, with Zone I experiencing the highest range. Except for Zone I, over 64% of trustees responding in all Zones receive per diem compensation. Further, all Zones except Zone I experienced a majority of trustee compensation in the below \$1,000 range.

Highway Commissioners

Results indicate that in Zone I, 100% of the highway commissioners earn \$10,000 or more and 68% receive over \$30,000. Similarly in Zone II, 96% receive \$10,000 or more with 45% receiving over \$30,000. The information illustrates that highway commissioners in the \$10,000 or more range are as follows Zone III 95%, Zone IV 88%, Zone V 83%, and in Zone VI 99%.

It is safe to say that a significant number of highway commissioners serve full time. This explains the distribution of funds when comparing to other officials.

Assessors

In Zone I, the largest percentage of assessor (single) salaries lie in the over \$30,000 range, at 67% of the respondents. The assessor position is generally considered a full-time post in Zone I. Zone II had 44 assessors (single) responding with 95% being over \$10,000 range of which 39% is over \$30,000. Zone II showed 40 multi-township assessors responding; the largest percentage in the \$10,000 to \$19,999 range at 43%. Zones III had 50 assessor (single) responses. Though they ranged from \$1,000 to over \$30,000, the highest percentage was \$10,000 to \$19,999. Zone III had 75 multi-assessor responses; the highest percentage in the \$5,000 to \$9,999 range. Zone IV had 46 assessor (single) responses and 51 multi-township assessor responses. The assessor ranged from the \$1,000 to over \$30,000 with the largest percentage for both assessor and multi-assessor in the \$5,000 to \$9,999 range. Zone V had 16 assessor (single) responses with the highest percentages in the \$1,000 to \$4,999. Zone V multi-township assessors responded with 52 with the vast majority making \$1,000 to \$9,999. Zone VI had 50 assessor (single) responses with the majority in the \$5,000 to \$9,999 range and it had 69 multi-township assessor responses with majority in the \$5,000 to \$9,999 and the \$10,000 to \$19,999 range.

Salaries for township and multi-township assessors show a lot of disparity between Zone I and all the other zones. Again, although a per-parcel salary is not permitted by statute, it is arguably the fairest way to determine a salary for an assessor. When setting a salary for your assessor or multi-township assessor, you may want to consider the number of parcels to help make a more reasonable salary determination. This information may be obtained by your assessor or your chief county assessment officer.

Please remember that salaries may only be legally established by statute. For each elected official here is what the statutes say:

<u>Office</u>	<u>Minimum Salary</u>	<u>Maximum Salary</u>
Supervisor	None	None
Road Dist Treasurer (Supervisor)	\$100.00	\$1000.00
Clerk	None	None
Assessor or Multi-Twp. Assessor	None	None
Highway Commissioner	\$3000 minimum annual salary	None
Trustees *	None	None
Tax Collectors <i>(only four counties, Madison, Peoria, Sangamon, and Will have township tax collectors)</i>	None	None

*(Multi-Township Board of Trustees, which is the Supervisor and Township Clerk from each township in the MTAD, may receive additional compensation for their service, set by the multi-township board, in an amount not to exceed \$25/day for each day of service)

There is case law which states in effect that “if no salary for an elected official is established, no salary may be paid.” Don’t let this apply to your township. Set salaries according to statute and do it early.

Zone Breakdowns

Zone 1

*Cook
Lake*

*DuPage
McHenry*

*Kane
Will*

Zone 2

*Boone
DeKalb
Grundy*

*Kankakee
Kendall
LaSalle*

*Lee
Ogle
Winnebago*

Zone 3

*Bureau
Carroll
Fulton
Hancock
Henderson
Henry*

*Jo Daviess
Knox
Marshall
Mercer
McDonough
Peoria*

*Putnam
Rock Island
Stark
Stephenson
Warren
Whiteside*

Zone 4

*Adams
Bond
Brown
Cass
Christian
Clinton*

*Greene
Jackson
Jersey
Macoupin
Madison
Mason*

*Montgomery
Pike
Sangamon
Schuyler
St. Clair
Washington*

Zone 5

*Clark
Clay
Crawford
Cumberland
Effingham
Fayette*

*Franklin
Gallatin
Hamilton
Jasper
Jefferson
Lawrence*

*Marion
Richland
Saline
Shelby
Wayne
White*

Zone 6

*Champaign
Coles
DeWitt
Douglas
Edgar
Ford*

*Iroquois
Livingston
Logan
Macon
McLean*

*Moultrie
Piatt
Tazewell
Vermilion
Woodford*

ZONE 1

113 Surveys Sent

62 (54.87%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	62	100%	0.00%	0.00%	0.00%	0.00%	0.00%	8.06%	20.97%	20.97%	50.00%	26	37
Clerk	62	100%	0.00%	0.00%	0.00%	0.00%	4.84%	32.26%	32.26%	20.97%	9.68%	11	25
Commissioner	56	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.86%	14.29%	67.86%	5	6
Assessor	60	100%	0.00%	0.00%	0.00%	0.00%	0.00%	3.33%	10.00%	20.00%	66.67%	29	40
Multi-Assessor	2	100%	0.00%	0.00%	0.00%	0.00%	0.00%	0%	100.00%	0.00%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	60	73.33%	25.00%	1.67%	0.00%	11.67%	61.67%	23.33%	1.67%	0.00%	1.67%	29	37
Collectors	3	100.00%	0.00%	0.00%	66.67%	33.33%	0.00%	0.00%	0.00%	0.00%	0.00%	1	1
Road Treas	41	100%	0.00%	0.00%	12.20%	12.20%	75.61%	0.00%	0.00%	0.00%	0.00%	NA	NA

ZONE 2

168 Surveys Sent

100 (59.53%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	99	95.96%	2.02%	2.02%	0.00%	0.00%	19.19%	42.42%	23.23%	9.09%	6.06%	4	19
Clerk	100	94.00%	3.00%	3.00%	0.00%	0.00%	52.00%	38.00%	8.00%	2.00%	0.00%	1	8
Commissioner	98	97.96%	2.04%	0.00%	0.00%	0.00%	2.04%	2.04%	18.37%	32.65%	44.90%	9	31
Assessor	44	100.00%	0.00%	0.00%	0.00%	0.00%	2.27%	2.27%	29.55%	27.27%	38.64%	7	21
Multi-Assessor	40	97.50%	2.50%	0.00%	0.00%	0.00%	2.50%	30.00%	42.50%	17.50%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	100	45.00%	55.00%	0.00%	7.00%	49.00%	43.00%	1.00%	0.00%	0.00%	0.00%	0	0
Collectors	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	0
Road Treas	39	100%	0.00%	0.00%	12.82%	23.08%	64.10%	0.00%	0.00%	0.00%	0.00%	NA	NA

ZONE 3

318 Surveys Sent

181 (56.92%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	181	92.82%	4.97%	3.31%	0.00%	0.55%	56.35%	31.49%	5.52%	2.21%	3.87%	6	15
Clerk	181	92.27%	4.97%	2.76%	0.55%	4.42%	79.56%	12.71%	1.66%	1.10%	0.00%	2	7
Commissioner	173	95.95%	3.47%	16.67%	0.00%	0.00%	1.73%	3.47%	21.97%	34.10%	38.73%	12	27
Assessor	50	98.00%	0.00%	2.00%	0.00%	0.00%	18.00%	22.00%	32.00%	8.00%	20.00%	5	13
Multi-Assessor	75	100.00%	0.00%	0.00%	0.00%	0.00%	14.67%	53.33%	25.33%	4.00%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	181	28.73%	70.17%	1.10%	34.81%	54.14%	11.05%	0.00%	0.00%	0.00%	0.00%	0	2
Collectors	8	100.00%	0.00%	0.00%	12.50%	0.00%	62.50%	25.00%	0.00%	0.00%	0.00%	0	1
Road Treas	50	100.00%	0.00%	0.00%	26.00%	20.00%	54.00%	0.00%	0.00%	0.00%	0.00%	NA	NA

ZONE 4

307 Surveys Sent

149 (48.54%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	148	83.11%	14.19%	2.70%	0.00%	0.68%	50.00%	27.70%	11.49%	5.41%	4.73%	6	29
Clerk	148	82.43%	15.54%	2.03%	0.00%	3.38%	66.89%	22.30%	6.08%	0.68%	0.68%	4	17
Commissioner	145	91.03%	8.28%	0.69%	0.00%	0.69%	2.76%	8.28%	31.72%	25.52%	31.03%	18	41
Assessor	46	100.00%	0.00%	0.00%	0.00%	0.00%	15.22%	36.96%	30.43%	4.35%	13.04%	5	10
Multi-Assessor	51	100.00%	0.00%	0.00%	0.00%	0.00%	37.25%	52.94%	9.80%	0.00%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	149	39.60%	59.06%	1.34%	24.16%	46.31%	27.52%	2.01%	0.00%	0.00%	0.00%	0	6
Collectors	7	100.00%	0.00%	0.00%	0.00%	0.00%	71.43%	28.57%	0.00%	0.00%	0.00%	0	0
Road Treas	51	98.04%	1.96%	0.00%	9.80%	33.33%	56.86%	0.00%	0.00%	0.00%	0.00%		

ZONE 5

243 Surveys Sent

101 (41.57%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	101	71.29%	23.76%	4.95%	0.99%	0.00%	66.34%	22.77%	6.93%	0.99%	1.98%	4	7
Clerk	101	69.31%	24.75%	5.94%	0.00%	11.88%	76.24%	9.90%	1.98%	0.00%	0.00%	2	7
Commissioner	98	89.80%	9.18%	1.02%	0.00%	0.00%	7.14%	10.20%	38.78%	31.63%	12.24%	9	19
Assessor	16	100.00%	0.00%	0.00%	0.00%	0.00%	43.75%	18.75%	18.75%	0.00%	18.75%	1	5
Multi-Assessor	53	100.00%	0.00%	0.00%	0.00%	0.00%	42.31%	40.38%	17.31%	0.00%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	100	34.00%	66.00%	0.00%	76.00%	13.00%	11.00%	0.00%	0.00%	0.00%	0.00%	0	0
Collectors	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	0
Road Treas	26	100%	0.00%	0.00%	42.31%	26.92%	30.77%	0.00%	0.00%	0.00%	0.00%	NA	NA

ZONE 6

282 Surveys Sent

169 (59.93%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	169	90.53%	8.88%	0.59%	0.00%	0.00%	39.05%	38.46%	15.38%	3.55%	3.55%	7	34
Clerk	168	89.29%	10.12%	0.60%	0.00%	0.00%	66.07%	27.38%	6.55%	0.00%	0.00%	1	16
Commissioner	165	98.18%	1.82%	0.00%	0.00%	0.00%	0.00%	0.61%	19.39%	29.70%	50.30%	42	69
Assessor	50	98.00%	2.00%	0.00%	0.00%	0.00%	0.00%	38.00%	32.00%	14.00%	16.00%	7	14
Multi-Assessor	69	95.65%	4.35%	0.00%	0.00%	0.00%	17.39%	46.38%	28.99%	5.80%	0.00%	Included with Assessor total	Included with Assessor total
Trustees	168	32.74%	66.07%	1.19%	17.86%	64.88%	16.67%	0.60%	0.00%	0.00%	0.00%	0	1
Collectors	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	0
Road Treas	63	100.00%	0.00%	0.00%	7.94%	22.22%	69.84%	0.00%	0.00%	0.00%	0.00%	NA	NA

Coterminous Townships

19 Surveys Sent

13 (68.43%) Surveys Returned

Office	Responses Received	How Paid			Salary Ranges							Health Insurance Provided	Retirement Program Provided
		Annual	Per Diem or Per Mtg	Both Annual & Per Diem/Mtg	0-499	500-999	1,000-4,999	5,000-9,999	10,000-19,999	20,000-29,999	over 30,000		
Supervisor	13	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.69%	21.54%	20.00%	50.77%	5	13
Clerk	11	100.00%	0.00%	0.00%	0.00%	0.00%	27.27%	27.27%	27.27%	9.09%	9.09%	1	8
Commissioner	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Assessor	12	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.76%	7.94%	22.22%	65.08%	8	12
Multi-Assessor	0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	Included with Assessor total	Included with Assessor total
Trustees	10	70.00%	30.00%	0.00%	10.00%	40.00%	30.00%	0.00%	0.00%	0.00%	0.00%	1	2
Collectors	2	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	50.00%	1	2
Road Treas	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Zone Breakdown by Population

(Figure Shown is Number of Townships Responding)

Zones	0-499	500-1000	1000-2000	2000-3500	3500- 5000	5000-10000	10000-25000	25000-50000	50000-75000	75000-100000	100000-200000	Total Twps.
	population	population	population	population	population	population	population	population	population	population	population	
Coterminous Twps	0	0	0	0	0	0	3	2	2	3	2	12
Zone I	0	2	2	4	3	4	12	12	9	6	8	62
Zone II	17	17	12	19	8	14	8	3	1	0	0	99
Zone III	56	40	42	21	7	4	9	1	0	0	1	181
Zone IV	29	37	26	20	11	15	3	6	0	0	1	148
Zone V	38	24	22	7	3	4	3	0	0	0	0	101
Zone VI	41	36	41	18	11	10	8	1	1	2	0	169

Zone Breakdown by Equalized Assessed Valuation

(Figure Shown is Number of Townships Responding)

Zones	0-5	5-10	10-20	20-50	50-75	75-100	100-150	150-200	200-500	500-800	800 & Up	Total Twps.
	million	million	million	million	million	million	million	million	million	million	million	
Coterminous Twps	0	0	0	0	0	0	0	1	2	4	5	12
Zone I	0	0	0	5	2	1	4	2	6	12	30	62
Zone II	0	2	19	30	14	8	10	4	8	3	1	99
Zone III	6	29	61	58	10	4	4	5	3	0	1	181
Zone IV	9	37	34	30	9	10	7	4	1	5	2	148
Zone V	19	36	30	8	3	0	4	0	1	0	0	101
Zone VI	0	22	55	49	16	11	4	4	4	1	3	169