

THE TOWNSHIP OFFICIALS OF ILLINOIS

township

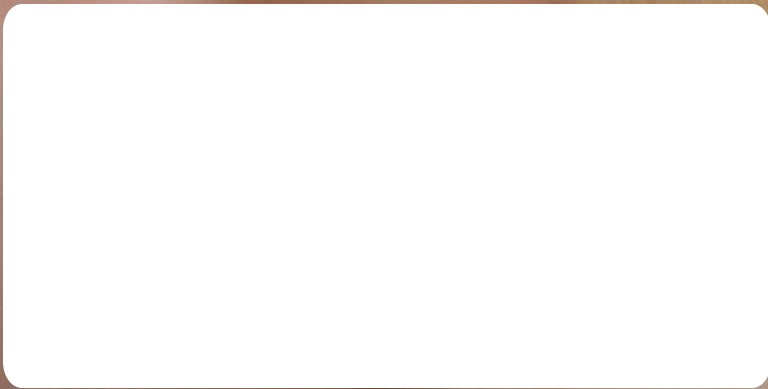
Perspective

March 2023

Fiscal Responsibilities and Bill Paying in Illinois Townships



**From Supervisor to Trustee –
What is the Process to
Pay Township Bills?**



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Volume 25 • Issue 2



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Township Officials of Illinois
Volume 25 • Number 2



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The **Township Officials of Illinois**, organized in 1907, serves as a resource center for state and federal legislative agencies, as well as its member townships. The organization's attention to and involvement with the legislative process enables it to exert influence on behalf of its member units, as well as to report to them on decisions which affect their functioning.

In addition to offering information and guidance, **TOI** promotes and supports strong township government in the State of Illinois. To that end, it offers a series of continuing education programs designed to provide a sense of responsibility, assurance, dedication and unity.

TOI recognizes that offering service benefiting the citizens and taxpayers of Illinois requires the representation of diverse constituencies. Its Board of Directors is structured to accommodate that purpose, as are its respective divisions.

The organization provides leadership for the continuation and effectiveness of strong grassroots government in the state. Through education, dedication and unity, **TOI** has achieved and surpassed the goals of its founders and provides leadership for grassroots government in the 21st Century.

Subscription Rates TOI membership automatically provides a subscription for all elected township officials. Subscription rate is \$50.00 per year. Single issues are \$5.00.

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Advertising Address all display advertising and Professional Directory inquiries to Kayla Jeffers. **Deadline:** Both display and directory ads are due by the first day of the month preceding the issue in which the ad will appear. Send all ads to Township Officials of Illinois, 3217 Northfield Drive, Springfield, IL 62702. Telephone 217-744-2212.

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Perspective

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The Township Officials of Illinois

Upcoming Events

March

- Mar. 15 Lunch & Learn Webinar - Annual Town Meeting
- Mar. 17 Q&A Day - Legislative Update
- Mar. 24 GATI Event - Bloomington Normal
- Mar. 28-29 ECIHCA Spring Seminar - Decatur

April

- Apr. 5 Lunch and Learn Webinar - Statement of Economic Interest
- Apr. 7 TOI Closed (Good Friday)
- Apr. 11 TOI Q&A Day - Annual Town Meeting
- Apr. 11 Annual Town Meeting
- Apr. 18 Hybrid Event - Bettering Your Road District
- Apr. 26 Lobby Day - Springfield
- Apr. 28 GATI Event - Rockford

May

- May 12 TOI Q&A Day
- May 17 Lunch and Learn Webinar - All about TIF's
- May 29 TOI Closed (Memorial Day)

June

- June 8 Education Event - Normal
- June 9 Q&A Day
- June 19 TOI Closed (Juneteenth)
- June 22 Professional Development Day 2 - Township HR Practices

visit toi.org for more details



Calling All Township Officials

Jerry B. Crabtree

TOI Executive Director

We are in the initial phase of a new Biennium with the start of the 103rd Illinois General Assembly. This new session comes with new leaders, rules, and expectations. However, we need all of our members to be aware of how valuable their participation in this process is.

You know your communities and legislative leaders better than anyone. Your connection with demographics, politics, and overall understanding of local government is the best resource. Therefore, as we have in the past, we encourage all of our township officials to become involved as a “CITIZEN LOBBYIST” and make a difference.

TOI Developed a list of 10 rules (suggestions) in effectively lobbying local government—township government, and they are as follows:

Rule #1: *You are entitled to voice your opinions to your fellow elected officials.*

Believe it or not, there are some people who actually believe they are not qualified to *participate in their government*.

If you can strike the delicate balance of knowing your role as a township official and respecting the role of your legislators, you are half-way home to being an effective citizen lobbyist.

Rule #2: *Make an appointment.*

One of the benefits of township government is that you represent your friends and your neighbors. We like to think of ourselves as The Government of the People next door. Many township officials welcome calls at home because, after all, they are part-time government servants. Call and make an appointment to visit your legislators.

Rule #3: *Get to know your legislators.*

There is a misconception that legislators make up their minds when they are in Springfield. On the contrary, many make up their minds about key legislation long before they head for the Capitol. Their constituents inform them before they leave the district.

Much like a good news reporter develops a network of news sources to get good stories, a good legislator will develop a network of constituents to depend on for reasoned and enlightened information. We encourage you to become part of the network with all political leaders in your community.

Rule #4: *The gatekeeper is a critical factor in the legislative equation.*

The most effective professional lobbyists today are the ones who know their business inside and out. As simple as it may seem, being professional and courteous to people are some of the most important components to effective citizen lobbying. Become familiar with the process and those involved.

Rule #5: *Don't cry wolf.*

Your Legislators face hundreds of votes on many issues during session. Every issue is important to *somebody*.

That does not mean you should go to your legislator *only* on issues that are critical to the operation of township government. You are much more effective as a citizen lobbyist if you know when to provide critical demands on a potential issue.

Rule #6: *Road Trips show you care.*

Some of the most amazing displays of citizen participation in government occur every spring in the Capitol in Springfield.

Even if you have done your homework and you have taken the time to visit your legislator at the district office, some issues will dictate a trip to Springfield to further convey your position on a legislative matter.

When you do come to Springfield, you already have an advantage. As a member of the Township Officials of Illinois, you have access to a professional experienced staff.

You would be surprised how welcome constituents are when they visit a legislator's Springfield office. So, make an appointment to stop by the Capitol complex and say hello. Coming to Lobby Day on April 26 is a perfect opportunity.

Rule #7: Get to Know the Rules.

The General Assembly follows a biennial calendar (two-year cycle) that syncs itself with holidays, the season, and general election cycles, not necessarily in that order.

Much of the real work is done in committees, where bills can be voted up or down, held for consideration or designated for “further study.”

In addition to knowing the mechanics of lawmaking, it’s important to know the calendar.

Doing your background work and keeping your legislator informed of your issues before they get to Springfield is the best way to achieve success.

Rule #8: It is never over till it’s over.

No legislation is dead in Springfield until session adjourns.

Most professional lobbyists will tell you they play defense far more often than they play offense. In other words, a vast majority of the lobbyist’s time is keeping track of legislation that is detrimental to their cause and trying to kill it before it hurts that cause.

Therefore, keeping yourself informed of issues is an important component in effective citizen lobbying.

Rule #9: Follow the issue to the bitter end.

It is important to follow up your issue with your legislator when the session is over. Too often people scatter from the Capitol after session concludes.

But if you have been successful in getting your

legislator to vote your way on an issue important to your township, it is *critical* that you remember to follow up on your efforts. If it happens that you lost, or if your legislator did not see things your way on one issue, do not be afraid to write or call and thank the legislator for at least listening. Government operates best when people can disagree without being disagreeable.

Rule #10: Live to Fight Another Day.

Civility and respect are key in effective lobbying effort. If you remember that, you’ll succeed when the next fight comes around.

Understand that you will be back, and so—most likely—will your legislators. Life’s a circle, and so is the process of governing.

The more you repeat the cycle, the better and more effective you will be.

I encourage all Township Officials to become “Citizen Lobbyists.” With 2023 Lobby Day coming up on April 26, what a better time to register and jump into the game! The future of Township Government depends on all of us working together and moving in the same direction.

I look forward to seeing many of you “Citizen Lobbyists” join us at Lobby Day on April 26.

Jerry B. Crabtree

jerry@toi.org

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- Custom projects
- And more!
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- Retro-commissioning



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A Look at Congress's Legislative Agenda for 2023



By David Hoover, National Association of Towns and Townships

Lawmakers returned to Capitol Hill in January to kick off a narrowly divided 118th Congress, with Republicans taking charge of the House and Democrats keeping control of the Senate. Republican colleagues elected Rep. Kevin McCarthy (R-CA) as Speaker of the House after 15 ballots over four days. He had to make significant concessions with Republican members opposed to his Speakership that will make governing the House more difficult. House Democrats, who are back in the minority for the first time since 2019, elected Rep. Hakeem Jeffries (D-NY) as minority leader to head the party, marking a generational shift after two decades of Rep. Nancy Pelosi's reign. In the upper chamber, Senator Chuck Schumer (D-NY) remains as the Majority Leader and Senator Mitch McConnell (R-KY) continues as Minority Leader. Altogether, the 118th Congress brings 86 new members of the House and Senate into the fold—seven new senators and 79 new representatives. After the mid-term 2022 elections, the breakdown in the House of Representatives is 222—212 with the Republican Party in leadership and 51-49 in the Senate with the Democratic Party in power.

Congress will need to contend with several expiring deadlines in 2023, including the debt limit, the farm bill, and reauthorization of the federal aviation administration. These must-pass bills could drive deal-making on other legislation. In addition, key provisions of the National Flood Insurance Program will also expire at the end of the current fiscal year. And negotiations over government funding levels could be challenging for lawmakers as well.

Debt Ceiling

The \$31.4 trillion debt ceiling could be reached in the third quarter of 2023, if not sooner. If Congress fails to raise the debt ceiling, the federal government will be unable to borrow, and the U.S. Treasury will be unable to honor its debt payment obligations. The resulting default would create a severe global financial crisis. Debt ceiling policy is a core plank of the House Republican leadership's platform. Republicans want to use the deadline to force concessions on government spending—a position held by many moderate swing voters in both parties. On the House side, there are

not 218 votes readily available for a clean debt limit extension, and McCarthy's precarious speakership depends on preventing such a vote from ever happening.

President Joe Biden has said negotiations over raising the debt limit are an "absolute nonstarter," but he is open to discussing spending with Republicans. Biden initially met with McCarthy in early February to discuss the debt ceiling and subsequent talks between the two are likely. In addition, there have been previous discussions over fiscal policy and entitlement programs that could be part of an overall deal. A bipartisan group of senators introduced the "TRUST Act" in 2021 to create special "rescue committees" to recommend ways to keep entitlement programs solvent.

Farm Bill

The Farm Bill is a comprehensive piece of legislation that governs agriculture, nutrition, rural development, and other programs, under the jurisdiction of the U.S. Department of Agriculture (USDA). The legislation is typically passed every five years and the current authorization expires at the end of current fiscal year. Many are anticipating a difficult path for reauthorization in 2023 due to the current partisan political environment and the slim majorities in both chambers. It is expected that Republican lawmakers will want to see cost reductions and/or significant reforms to the Farm Bill, specifically the Supplemental Nutrition Assistance Program (SNAP), which is expected to make up 84% (an increase from 76% in 2018 and 67% in 2008) of the mandatory spending in the legislation. Additionally, the Farm Bill, along with USDA spending in the Inflation Reduction Act, has seen an increasing use of farm programs to drive climate priorities. This could create an additional challenge in negotiations.

Federal Aviation Administration

The FAA Reauthorization Act of 2018 (P.L. 115-254), signed into law in October 2018, is a five-year authorization that extended FAA funding and authorities through the end of the fiscal year. This bipartisan, five-year authorization of the FAA represents the first significant multi-year reauthorization since the FAA Modernization and Reform Act of 2012 (P.L. 112-

95), and the first five-year reauthorization since 1982.

Recent flight disruptions, staffing concerns, and futuristic aviation technologies such as drones, air taxis, vertical airports, and electric planes will likely dominate the reauthorization discussions. In addition, House Transportation and Infrastructure Committee Chair Sam Graves (R-MO) wants more funding for the Airport Improvement Program, among other priorities.

Federal Flood Insurance

The National Flood Insurance Program (NFIP) backstops flood insurance policies on properties in 23,000 participating communities across the United States. While the Federal Emergency Management Agency (FEMA) is the primary administrator of the NFIP, a network of insurers provide policies to property owners across the country. The NFIP encompasses about \$1.3 trillion in coverage against flooding, all of which is guaranteed by the federal government, while also establishing floodplain management practices aimed at

reducing the risk of damage resulting from flood events.

The NFIP must be reauthorized by September 30 or there will be a lapse in the ability of property owners to purchase flood insurance through the program. Existing policies will remain in effect until their expiration, but no new policies could be issued. Several reforms to the NFIP may be considered, including a simplification of the framework and an expansion of the program to cover more low-income property owners.

Government Funding

The \$1.7 trillion FY 2023 omnibus government spending package passed by the 117th Congress is set to fund the government through September 30. The bill increased domestic spending by \$68 billion, with a total of \$772.5 billion being spent on domestic priorities and \$858 billion for national defense spending. The House GOP's opposition to the omnibus bill and objections to domestic spending, could complicate action on fiscal 2024 appropriations.

Stay Connected with federal updates—look out for the NATaT e-newsletter.

As members of the Township Officials of Illinois, you are also members of our national organization, the National Association of Towns and Townships (NATaT). NATaT has a number of regular e-newsletters providing guidance and updates useful for Illinois townships.

Stay up to date with NATaT's

- **Weekly Legislative Report**, a weekly update bringing officials details on federal happenings in Washington, D.C.
- **The NATaT Interconnect**, a bimonthly update of federal actions related to broadband, cyber, and tech innovation.
- **Bipartisan Infrastructure Law Update**, a biweekly information and resources of the 2021 Infrastructure Investment and Jobs Act.
- **Weekly Grants Update**, with timely information on grants for local governments, from The Ferguson Group, which oversees NATaT.

THE TOWNSHIP OFFICIALS OF ILLINOIS RECOMMENDED PROCEDURES FOR COMPLIANCE WITH THE DECENNIAL COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT

By Jerry Crabtree, Executive Director of TOI and Keri-Lyn J. Krafthefer, Ancel Glink, P.C.

On June 10, 2022, Governor Pritzker signed the Decennial Committee on Local Government Efficiency Act, 50 ILCS 70/1 into law. This law requires Illinois townships, road districts, and multi-township assessment districts to convene a committee to study and report on local government efficiency. There are certain actions your entity must take to begin compliance with this law by no later than June 10, 2023.

WHO DOES THIS APPLY TO?

This new law applies to all township-related governing bodies (Townships, Road Districts, and Multi-Township Assessment Districts). It also applies to all other units of local government that levy taxes but excludes municipalities and counties.

WHAT DO WE HAVE TO DO?

Under this law, you must:

1. Form a committee to study local efficiencies and meet for the first time no later than June 10, 2023;
2. Have the committee meet at least three times;
3. Prepare a written report with recommendations (if any) on
 - a. Efficiencies; and
 - b. Increased accountability;
4. File the report with the county board

WHO HAS TO BE ON THE COMMITTEE?

Section 10(b) of the Act specifies that the committee's membership shall include the elected or appointed members of the governing board (for townships, that means the Supervisor and Trustees). In addition, it must include any executive employee/officer of the Township (such as a Township administrator or manager), or "other township officers." The committee includes at least two (2) Township residents appointed by the Supervisor, who can also appoint others to serve on the committee. Meetings are chaired by the Township Supervisor or his/her designee. Committee members are not compensated but can be reimbursed for any committee-related expenses.

WHAT DOES THE COMMITTEE HAVE TO DO?

The Committee is required to meet at least three (3) times, with the first meeting occurring no later than June 10, 2023. The Committee meeting can be the same day as your township board meeting. It can even be a part of your regular township board meeting, provided you list the committee meeting as a part of your agenda and have

a majority of the committee members present. All other requirements of the Open Meetings Act (notice, minutes, etc.) also apply to these committee meetings.

WHAT NEEDS TO HAPPEN AT THESE COMMITTEE MEETINGS?

The committee must "summarize its work and findings within a written report, which shall include recommendations in respect to increased accountability and efficiency and shall provide the report to the county board in which the governmental unit is located no later than 18 months after the formation of the committee." 50 ILCS 70/25. The goal is for the Committee to study and report on local government efficiencies. Ultimately, this can be as simple or complex as you make it. We recommend the following:

First meeting: This meeting would essentially be an "organizational" meeting. Identify committee members, set deadlines for next steps, designate different committee members to compile information and identify efficiencies your government currently has in place, and whether there are increased opportunities for efficiency and whether there are additional opportunities for accountability. This would include identifying any intergovernmental agreements you currently have in place, or whether there are additional opportunities for intergovernmental cooperation (sharing equipment, personnel, resources, etc.) Your committee can also discuss at this meeting whether the committee members want to gather and analyze information, or whether you want to employ specialists in public administration and governmental management or other consultants. Keep in mind, however, that this law is an unfunded mandate, so payment for anyone you hire will have to come from your existing funds. See the sample form report we have included so you can get a sense of the information you should be gathering.

Second meeting: We recommend that you use this meeting to take the information you have gathered and compile it into the report. You can identify any additional information you may need to prepare a final report.

Third meeting: We recommend that you finalize and approve the report at your third meeting.

Remember, there is a minimum of three meetings required. You can have as many meetings as you need or want, provided you have at least three. You can have these meetings throughout the year leading up to the report deadline, which is 18 months after your original committee meeting.

Additional Requirements: At the end of each meeting, the committee must “conduct a survey of residents who attended asking for input on the matters discussed at the meeting.” The easiest way to comply with this would be to simply poll the people present at the meeting while at the meeting, but the law also provides that the Committee can survey people by emailing them. (House Bill 4228 – modifying 50 ILCS 70/20).

WHAT DO WE DO WITH THE REPORT ONCE WE HAVE PREPARED IT?

Section 25 of the Act requires the Committee to provide its report to the county board.

ROAD DISTRICTS

House Bill 4228, which was passed by the Illinois General Assembly on January 5, 2023. This became P.A. 102-1136 on February 10, 2023 and provides that a highway commissioner of a township road district within a county with a population under 400,000 may form a joint committee with the Township for purposes of the Act, instead of convening separate committee meetings and preparing a separate

report. Joint Committee shall include: the Township Trustees; the Highway Commissioner; two (2) residents served by the township/road district appointed by the township supervisor with the consent of the board; one (1) resident appointed by the highway commissioner; Township Supervisor who serves as chair of the committee. The joint report consists of two (2) sections: Township Report and Road District Report.

SAMPLE REPORT

We have created a sample report which you may use, that accompanies this article. Your township is not required to use this form. Our hope is not that all townships have a “cookie cutter report,” but that you seriously consider each of the topics specified. We have also included in this a checklist of policies that townships are required to have, as a reminder. In order to make sure that you properly comply with your government’s obligations under this new law, we suggest that you have your legal counsel review this form to determine whether it is suitable for your township committee’s purposes. TOI will make this form available on its website in a modifiable version.

SAMPLE TOWNSHIP REPORT FOR COMPLIANCE WITH DECENNIAL COMMITTEES ON LOCAL GOVERNMENT EFFICIENCY ACT (For Townships Only)

A downloadable/printable copy is available at toi.org in the download center, and will be mailed this spring to each individual township.

I. Unit of government submitting this report:

NAME OF TOWNSHIP: _____

Note: Any local government that levies a tax, other than a municipality and county, must file this report. In road districts in counties with populations of less than 400,000 the highway commissioner can form a joint committee to prepare one combined report. See 50 ILCS 70/10(b-5). TOI has a separate recommended report form for a consolidated report, so do not use this form for a combined report of a township and road district. TOI also has a separate recommended report form for road districts and multi-township assessment districts.

II. Information about our Township

- A. We are located in _____ County.
There are _____ townships in our county.
- B. The population of our Township is _____, as of the 2020 census.
- C. We have _____ employees of the Township (not including elected officials).
- D. We have _____ employees in our Road District (not including elected officials).
- E. Our annual budget for 2023 is: \$_____.
- F. Our Township’s equalized assessed valuation for 2023 is \$_____.

III. Information about Our Committee

- A. **Committee Members:**
Township Supervisor _____
Township Trustee _____

- Township Trustee _____
- Township Trustee _____
- Township Trustee _____
- Township Resident _____
- Township Resident _____

Note: Per 50 ILCS 70/10(b), the committee membership must include all the elected or appointed members of the township board (Supervisor and Trustees) and two residents appointed by the Supervisor. The residents can be the Assessor, Highway Commissioner, Clerk or Collector, if you have one, or other residents of the Township, but these officials are not required to be on this Committee. The Supervisor may appoint more than two residents if deemed appropriate.

- B. **Dates that our Committee Met** (50 ILCS 70/20)
First (Organizational) Meeting (must occur prior to June 10, 2023):
_____, 2023
Second Meeting: _____
Third Meeting: _____
Additional Meetings (List All):

IV. Programs Offered by our Township

- A. Our Township offers the following services and programs: (List programs like general assistance, youth programs, senior programs, community programs, LIHEAP, etc. If not applicable, remove this).
- B. Other services/programs we could possibly provide:

V. Social Service Agreements

- A. We partner with the following not for profits to offer social services (list as many as you have):

Entity:

Services Provided:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____

B. Our residents have benefitted from these agreements in the following ways:

C. We have considered possibly offering the following social services or the following additional potential partnerships:

VI. Awards and Recognitions

Our Township has received the following awards, distinctions, and recognitions: (List all).

VII. Intergovernmental Agreements

A. We partner with, or have Intergovernmental Agreements, with the following other Governments (list as many as you have):

Entity:

Services Offered:

- 1. _____
- 2. _____
- 3. _____
- 4. _____
- 5. _____

B. Our Township's efficiency has increased through intergovernmental cooperation in the following way (list cost savings, avoiding duplicated services, etc.):

VIII. Review of Laws, Township Policies, Township Rules and Procedures, Township Training Materials, and other Documents

We have reviewed the following, non-exhaustive list of laws, policies, training materials, and other documents applicable to the Township in order to evaluate our compliance and to determine if any of the foregoing should be amended.

- _____ State laws applicable to Townships, including, but not limited to the Township Code (60 ILCS 1)
- _____ Illinois Open Meetings Act (5 ILCS 120)
- _____ Policy on public comment
- _____ Designation of OMA officer (5 ILCS 120/1.05[a])
- _____ All of Elected Officials have completed OMA Training (5 ILCS 120/1.05[b])
- _____ Schedule of All Township Regular Meetings for Calendar or Fiscal Year (5 ILCS 120/2.03)
- _____ Illinois Freedom of Information Act (5 ILCS 140)
- _____ Designation of FOIA officer (5 ILCS 140/3.5[a])
- _____ FOIA Officer Training (5 ILCS 140/3.5[b])
- _____ Computation and Retention of FOIA Requests (5 ILCS 140/3.5[a])
- _____ Posting Other Required FOIA Information (5 ILCS 140/4[a]; 5 ILCS 140/4[b])
- _____ List of Types or Categories of FOIA Records under Township's Control (5 ILCS 140/5)
- _____ Periodic Meetings to Review Closed Meeting Minutes (5 ILCS 120/2.06[d])

- _____ IMRF Total Compensation Postings (5 ILCS 120/7.3)
- _____ Designation of Whistleblower Auditing Official (50 ILCS 105/4.1)
- _____ All of our Elected Officials have filed statement of economic interests (5 ILCS 420/4A-101; 5 ILCS 420/4A-101.5)
- _____ Sexual harassment prevention training (775 ILCS 5/2-109[C])
- _____ Our Intergovernmental Agreements
- _____ Our Social Service Agreements or Contracts
- _____ Our budget and financial documents
- _____ State Ethics Laws, including, but not limited to the State Officials and Employees Ethics Act (5 ILCS 430/1-1)
- _____ Our budget and financial documents
- _____ Reports on government efficiency, including "Local Government Efficiency and Size in Illinois: Counting Tax Revenues, Not Governments" by Wendell Cox (2016); "Local Democracy and Townships in the Chicagoland Area," by Wendell Cox, (January 2012).
- _____ Others (List Below or Attach):

IX. What Have We Done Well? (List any budget/levy freezes or reductions in the past decade; list new programs or services offered to residents over the past decade; list any ethics ordinances adopted; timely FOIA compliance; responsiveness to public; list any new intergovernmental agreements or social services offered; list any increase in number of township residents served, etc.)

X. What Inefficiencies Did We Identify/What Are our Next Steps?

XI. What Can We Do Better or More Efficiently?

XII. Studies on Governmental Efficiencies

In preparing this report, we reviewed several studies on local government efficiency. These studies show that:

- The average local government in Illinois serves 1800 residents compare to the national median of 2850 individuals.
- Most townships in Illinois have no bonded indebtedness. Together with road districts they are an integral element of local democracy. Township expenditures have grown at a lower rate than those of any other level of government since 1992.
- Townships have lower labor costs and employee mostly part time employees.

XIII. Our Committee's Recommendations regarding Increased Accountability and Efficiency:

Note: *This Report must be filed with your County no later than 18 months after your first committee meeting.*

Submitted by: _____

Chairman, Decennial Efficiency Committee of _____ Township

Visit toi.org to download this form.



Bill Payment– Clerk Attestation

Brad Ruppert

Director of Member Services

A common question I am often asked at TOI is “does each check the township writes have to have two signatures?” On January 1st, 2019, Public Act 100-0983 (Senate Bill 2923) became law. With the goal to increase transparency in the bill paying process, this law now requires that every payment made requires the Township Clerk attest that the bill has completed the approval process and been signed by the elected supervisor.

To put it simply, attesting a document means you witness or formally certify its content by signing your name. Ordinances, annual levies, and other important Township records have always followed this process. Clerks must also sign their name along with the authorized signature of the Supervisor on all checks or other financial documents which involve Township or Road District fund payout.

There should be no reason to have specialized checks printed with this “attestation line.” The authorized Supervisor signature should appear on the actual signature line with the attestation signature appearing wherever there is room to attest the signature.

While the Clerk now physically signs the check as a witness to the Supervisors signature, this does NOT mean the Clerk can write checks independently. They are simply a witness to the payment and will have no legal authority to write checks and to the payment of Township and Road District funds. This is also not considered a second signature. The Supervisor and the Clerk also have to coordinate their schedules to make sure they are both available to sign all checks in a timely fashion to avoid any late penalties.

Another option would be a pre-printed signature or a rubber stamp with the Clerks signature. This would allow more flexibility and still accomplish the same goal of attesting the signature. Utilizing a rubbers stamp can only be done with the Clerks permission and requires proof that the Clerk attested the expenditure. Basically, something that documents the Clerks consent to the stamp. This stamp should be kept in a safe and secure place.

In our growing technological world, “E-checks” and other forms of electronic payments are becoming more and more common. Townships should have procedures in place to for the “authorized signature” already. Make sure vendors that handle electronic payments are aware of the attestation law and make sure changes on their end are made to accommodate. If the software or provider does not allow for the Clerk to attest, a similar plan for documenting the use of a rubber stamp should be adopted.

As with any change or law, TOI encourages you to contact your Township Attorney with any questions or concerns.

A few common questions:

Question: Will the Clerk need to be bonded?

Answer: No. They will not have to handle any money or funds. That still remains the statutory responsibility of the Supervisor/Road District Treasurer.

Question: If a Supervisor unexpectedly resigns or is incapacitated, can the Clerk pay the bills and sign the checks?

Answer: No. The Supervisor is the only official that can sign checks and issue payments. If there is no Supervisor able to do that, no bills can be paid until a new Supervisor is in office.

Education Event Agenda

8:00 AM	Registration
8:30 AM	Welcome
9:00 AM	Township Budgeting 101
10:00 AM	Break
10:15 AM	Township Procedures / Decennial Report Requirements
11:45 AM	Lunch
12:30 AM	Interactive Township Quiz
1:30 PM	Breakout Sessions
3:00 PM	Adjourn



2023 Education Events Registration

- ___ **June 8** **Activity and Recreation Center**
600 E Willow Street • Normal, IL 61761
- ___ **July 27** **IBEW Hall**
6820 Mill Road • Rockford, IL 61108
- ___ **Sept. 14** **Thelma Keller Center**
1202 N Keller Drive • Effingham, IL 62401
6 pm – 8 pm
- ___ **Aug. 16** **Rend Lake College**
468 North Ken Gray Pkwy • Ina, IL 62846

County _____ Township _____

Address _____

City _____ State _____ Zip _____

Contact person name, email, and phone number:

Names & Email of those who will attend (please print clearly):

Supervisor: _____

Township Clerk: _____

Highway Comm.: _____

Assessor: _____

Trustee: _____

Trustee: _____

Trustee: _____

Trustee: _____

Collector: _____

Other/title: _____

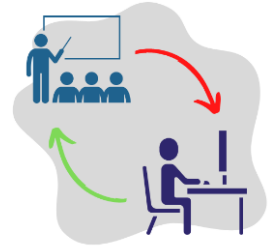
Registration is \$50 per location, per person or \$400/township for up to nine attendees. On-site registration is \$75 per person. No refunds will be given once TOI has confirmed attendance with venue.

*Please make checks payable to the Township Officials of Illinois; mail to 3217 Northfield Drive., Springfield, IL 62702. Forms may also be emailed to kayla@toi.org. If you are paying by credit card, only Visa and MasterCard are accepted:

Name, as it appears on card: _____

Credit Card Number _____ Exp.: _____

2023 Hybrid Learning Events



The TOI Education Program is pleased to offer several **Hybrid Learning Events** for Township Officials and Staff. These **Hybrid Learning Events** will blend in-person instruction at the TOI Office with the ability to participate virtually via Zoom from the comfort of home. They will focus on a singular topic over an afternoon with the ability to ask questions of a Township Attorney.

The **in-person session** capacity is limited to 25 attendees; the cost is \$25. The **online session** capacity is unlimited; the cost is \$15. The seminars are scheduled from 1pm to 4 pm to accommodate travel time.

All online registrants will receive the login link prior to the scheduled event.

Please fill in all information below and print clearly.
April 18 – Bettering Your Road District

Tim Peters and Barry Kent, IDOT

Join us at the TOI Office or through Zoom to learn more about Motor Fuel Tax (MFT), uses of MFT funds, and Ethics in the Road District.

\$25 In-Person Course

\$15 Online Course

Name: _____

Township Position: _____

County/Township: _____

Address: _____

City, State, Zip: _____

Phone/Email: _____

Registration is \$25/person OR \$15/person, depending on course type. Refunds cannot be given for any cancellations received after the deadline to register.

Payment method: Check or Credit Card. Please make checks payable to Township Officials of Illinois.

Credit Card (Visa / MasterCard only) Card Number: _____ Exp: _____

Signature: _____

Return to the TOI office by fax at 217.744.7419, email to kayla@toi.org, or mail to 3217 Northfield Dr., Springfield, IL 62702.

Lunch & Learn Webinar Series

Preparing for the Annual Town Meeting

March 15, 2023 | 12 PM | 60 Minutes | \$25

The time is NOW to prepare for the statutorily required Annual Town Meeting, April 11, 2023. This webinar explores the list of what to expect in organizing and executing the annual event in all townships. Additionally, discussing a review of what powers the electors have at the annual township event.



Bryan E. Smith was with the Township Officials of Illinois for 35 years and retired in August 2021. He also spent 25 years representing Illinois on the NATaT (National Association of Towns and Townships) Board of Directors and served two terms as President. Bryan is a lifelong resident of Long Creek Township (Macon Co.) and is a former Township Supervisor and Township Clerk. A graduate of Millikin University, Bryan continues to reside in Long Creek Township.

Statement of Economic Interest: What You Need to Know

April 5, 2023 | 12 PM | 60 Minutes | \$25

In 2022, changes were made to the Statement of Economic Interest. Join Dan Bolin from Ancel Glink to review these changes and be in compliance with the law.



Dan Bolin has spent all of his nearly 15-year legal career counseling local governments at Ancel Glink. Dan earned his B.A. from the University of Illinois at Urbana-Champaign. Dan graduated magna cum laude from the University of Illinois College of Law, where he served as an associate editor on the University of Illinois Law Review and earned a CALI Award in Real Estate Development.

All About TIFs

May 17, 2023 | 12 PM | 60 Minutes | \$25

If there is a Tax Increment Financing (TIF) district in your township, one is being proposed, or you just want to learn about how TIFs impact townships/road districts, this session is for you. You will be provided with the tools for better understanding the impacts of TIFs, and ways to potentially work with municipalities. If your township is not presently impacted, chances are you will be in the future. Learn the questions to ask, what to look for, and how to make sure your township/road district is protected.



Jim Donelan is presently the Executive Director of the Township Officials of Illinois Risk Management Association. Prior to joining TOIRMA, Mr. Donelan worked in the Office of the Mayor, Springfield, IL. Mr. Donelan graduated from Illinois State with majors in Finance and Business Administration, and has completed graduate work at the University of Illinois Springfield. He has over 25 years of experience working with local governments, and has served as Associate Director of the Township Officials of Illinois. Jim has participated in numerous community organizations and is past president of Crime Stoppers of Sangamon & Menard Counties and a past member of the Sangamon County Citizens Efficiency Commission. He is co-author of Illinois Statehouse, an Images of America book and is co-founder of a website dedicated to our present capitol building, ilstatehouse.com. Mr. Donelan is married, and has two children.

Webinars are convenient, affordable, and interactive.

Visit toi.org for more information and to register!

LEGAL DISCLAIMER: The information to be provided at this webinar is provided by the Township Officials of Illinois for informational purposes only and not for the purpose of providing legal advice. It is intended to provide timely general information of interest but should not be considered a substitution for legal advice. You should contact your attorney to obtain advice with respect to any particular issue or problem. Participation in the webinar does not create an attorney-client relationship with any attorneys participating in the webinar and participants.

TOI Events

On January 18, TOI held the first ever Hybrid Event! Attendees met in person and on zoom to learn more about “Employee Handbook on Township Government and Preparing for the Upcoming Year” with Chuck Davis, Annelise Barris Fierstos, and Anthony Schuering from Brown, Hay + Stephens.



Attendees at the in-person portion of the January 18th Hybrid Event.



Utilizing an OWL Camera, we are able to easily integrate in person attendees with online.



Annelise Barris Fierstos (Brown, Hay + Stephens) speaks to attendees.



Anthony Schuering (Brown, Hay + Stephens) answering questions.



Chuck Davis (Brown, Hay + Stephens) leading discussion between in-person attendees and online participants

TOI Events

On January 27, TOI hosted Professional Development Course 1: Township Budgeting, with former TOI Executive Director Bryan E. Smith as the speaker.



Attendees of Professional Development Course 1, ready to learn more about Township Budgeting



TOI Executive Director Jerry B. Crabtree welcoming the attendees of Professional Development Course 1.



Former TOI Executive Director Bryan E. Smith instructing on the Township Budgeting process.



2023 Education Events

SIGN UP TODAY!



REGISTER AT TOI.ORG



Paying the Bills

Jim Donelan

Executive Director, TOIRMA

In the fall of 2012, the media was abuzz with stories and talk about Dixon, Illinois. The city's 22-year comptroller and treasurer was arrested for embezzling city funds for her personal use. The day of the arrest, she was indicted for stealing \$30 million over the prior six years. Later that year, after further investigation, she was indicted for embezzling \$53 million over her 22-year tenure. If you research most governmental thefts throughout the country, the amounts aren't usually so high. You may be asking, "How can someone steal \$53 million from a community with a population under 16,000, and an annual budget just under \$10 million?" Well, that's a conversation for a different day. In fact, there is a pretty good documentary available presently on Amazon Prime Video for streaming titled "All the Queen's Horses." This film provides a detailed account of how she did it, and was able to get away with it for so long. Needless to say, this is an *extreme* example of what can go wrong.

When talking to others involved in local governments throughout the country, one quickly realizes whether intentional or not, mistakes do happen. Having a good check and balance process in-place is critical to ensuring a proper accounting of funds. Paying the bills may seem like a fairly simple process. A bill is received, and then it's paid. Although the process can indeed be described as mundane, it is an extremely important part of a township board's responsibility and should not be taken lightly.

Recently I spoke with an elected official that came into office after a problem at their local government. A former treasurer of this unit of government had embezzled funds, was caught, arrested, and found guilty. The new official was tasked with cleaning up the mess.

Ironically, how the theft occurred was very similar to that of Dixon, Illinois. Evidently, there was an unknown bank account opened in which the treasurer would transfer monies in and out of without the board's knowledge. After adding up to over six figures, it was discovered due to an independent audit of the bank where the funds were deposited.

In our discussion, I learned that the treasurer would provide the board handwritten bills without documentation during their meetings. Printed bank statements were never available for review, and there was no digitalization of the books. The board took at face value what was presented.

The new treasurer was happy to speak with me about this problem and hopes that others can use this as a learning experience. When I asked what people thought of the former treasurer, I was told, "This was the last person I ever thought would do such a thing. We're a close-knit community where things like this never happen."

Unfortunately, this was not the case, and it took quite a while to get things back on track. The new treasurer offered suggestions in addition to the normal bill/warrant/invoice review and approval process. (*See chart at end of article.*)

A main role of the township board, in particular the trustees, is to audit township and road district bills prior to payment. Up until 1975, township "trustees" were actually called township "auditors." Although the name has changed, the responsibilities have not.

The township supervisor is the treasurer of all township and road district funds, and their signature is required on all payouts in order for them to be valid. As mentioned in the chart at the end of the article, the township clerk is responsible for attesting the supervisor's signature.

Remember, the township board should:

1. Review each bill/warrant/invoice (expenditure) and *ask questions*.
2. Verify that the bill/warrant/invoice is being drawn from the proper fund and is consistent with the adopted budget and appropriation ordinance (budget).
3. Verify that there is enough spending authority in the applicable line in the budget.

4. Verify there are monies within the applicable fund to pay the expenditure.
5. If items one, two, three, and four are done, the township board should approve the expenditure. If these items above are not met, the township board should not approve the proposed expenditure for payment.

As your risk partner, we appreciate your due diligence, in “auditing and paying the bills” each

month. Supervisors, please protect yourself, and share information. Trustees, please ask questions, review bank statements and financial reports, and audit the bills/warrants/invoices carefully.

As always, if you have any additional questions, please feel free to contact me toll-free at (888) 562-7861, or by email at jdonelan@toirma.org.

Think Safe...Drive Safe... Work Safe

Suggestions by New Treasurer Mentioned Previously	How this pertains to Township Government
<p>Review bank statements as a board, and in addition to the treasurer, empower a board member to have “read-only” access to the bank statements. This board now has the treasurer and a board member each bring a printed monthly bank statement to the meetings, and the board makes sure the numbers match-up.</p>	<p>The official responsible for township and road district funds is the township supervisor. The supervisor may permit a trustee to have “read-only” access to the bank account. This is not required.</p> <p>Some townships have each trustee sign-off on the bank statements each month acknowledging their review.</p>
<p>Digitize the books.</p>	<p>Many townships and road districts utilize a computer and bookkeeping applications. QuickBooks is a very common tool used. Such applications integrate the checkbook with the budget and provide helpful reporting.</p>
<p>Make sure the Annual Financial Report (AFR) is filed with the Illinois Office of the Comptroller. In this official’s case, the AFR was not filed for multiple years which can be a red flag.</p>	<p>Townships are required to file an Annual Financial Report (AFR) with the Illinois Office of the Comptroller within 180 days of the end of their fiscal year.</p>
<p>Have two signatures on checks</p>	<p>A township supervisor is responsible for the payout of funds. The supervisor’s signature is required on checks for them to be valid. In addition, the township clerk is responsible for attesting the supervisor’s signature. This may be done, for example, by having an attestation line on the check.</p>



toirma.org



Taylor Anderson

Anderson Legislative Consulting, Ltd.

Gov. J.B. Pritzker recently announced that the COVID-19 public health emergency will officially end on May 11th, 2023, in conjunction with the national public health emergency.

In a statement, Governor Pritzker said, “Let me be clear: COVID-19 has not disappeared. It is still a real and present danger to people with compromised immune systems—and I urge all Illinoisans to get vaccinated or get their booster shots if they have not done so already.”

The emergency declaration allowed the governor to issue executive actions regarding public health and safety, including masking requirements, restrictions on businesses, and COVID-19 testing requirements.

Another aspect of the public health emergency declaration; it allowed for the use of federal

reimbursement funds by the state for COVID-19 response, allowed the state to utilize state disaster relief funds, authorized the governor to activate National Guard reservists, and allowed for needed expedited procurements.

The Governor summarized the uses later in his statement by saying, “Our state’s disaster proclamation and executive orders enabled us to use every resource at our disposal from building up testing capacity and expanding our healthcare workforce to supporting our vaccine rollout and mutual aid efforts.”

The 103rd General Assembly began on January 11th and work is starting to ramp up. Bill introductions are flying fast and furious and we are anticipating somewhere in the neighborhood of 6,500 bills being introduced this year. At the time of writing, the Senate is

The graphic features a circular logo on the left with a map of Illinois, a star, and the text 'THE TOWNSHIP OFFICIALS OF ILLINOIS Est. 1907'. The main title is 'TOI Members Only Section' in large, bold, black font. Below the title is the text 'Dues Paying Members of TOI get instant access to our Members Only Section'. A central image shows a laptop displaying a website with a 'Visit Website' button. To the right is a large, faded version of the TOI logo. A list of benefits is shown on a tablet screen, and an illustration of a woman working on a laptop is on the right side of the list.

toi.org

TOI Members Only Section

Dues Paying Members of TOI get instant access to our Members Only Section

- Electronic access of Township Perspective
- Full length legislative reports
- Electronic access to the 2022 Laws & Duties handbook (with purchase)
- And More!

anticipating around 2,800 or so bill introductions. This new General Assembly also brings with it many new faces in both chambers but that is not the full extent of change. New committee lists have been announced and the two committees that are the destination for the majority of township bills have received some big changes as they both have new chairpersons at the helm and several new members will now serve. TOI has meet with the chairs and will continue to work with the new members to educate them on township issues and the challenges township face serving their communities. After bill introductions conclude, we will issue a legislative report. Your patience as we develop our Legislative Agenda is appreciated.

Senator Patricia Van Pelt (D-5th) will chair the **Senate Local Government Committee**. Senator Van Pelt has served in the Senate since 2013. This will be her first-time chairing or serving upon the Local Government Committee. Previously she chaired the Healthcare Access and Availability committee.


Chair:	Patricia Van Pelt	(D-5 th)
Vice-Chair:	Linda Holmes	(D-42 nd)
Member:	Mary Edly-Allen	(D-31 st)
Member:	Adriane Johnson	(D-30 th)
Member:	Laura M. Murphy	(D-28 th)
Member:	Mike Porfirio	(D-11 th)
Member:	Rachel Ventura	(D-43 rd)
Minority Spokesperson:	Erica Harriss	(R-56 th)
Member:	Dale Fowler	(R-59 th)
Member:	Dave Syverson	(R-35 th)
Member:	Craig Wilcox	(R-32 nd)

Representative Curtis Tarver (D-25th) will chair the **House Counties and Townships Committee**. Representative Tarver has served in the House since 2019. This will be his first-time chairing or serving on the Counties and Townships Committee.

Chair:	Curtis J. Tarver II	(D-25 th)
Vice-Chair:	Suzanne M. Ness	(D-66 th)
Member:	Jonathan Carroll	(D-57 th)
Member:	Sharon Chung	(D-91 st)
Member:	Norma Hernandez	(D-77 th)
Member:	Lawrence "Larry" Walsh	(D-86 th)
Minority Spokesperson:	Brad Halbbrook	(R-107 th)
Member:	Tim Ozinga	(R-37 th)
Member:	Joe C. Sosnowski	(R-69 th)

I hope to see everyone at our 41st Annual Lobby Day. Meeting with your legislators to convey they importance of township government in your respective jurisdictions is an important of the process. See you April 26th!

A complete legislative update will be available after bill introductions conclude.



Stay up to date with TOI's Legislative Emails

Contact TOI at teresa@toi.org or kayla@toi.org to make sure we have your email on file



41st Annual TOWNSHIP LOBBY DAY



It's time to join forces in Springfield for the Township Officials of Illinois' 41st Annual Lobby Day. TOI invites you to become a part of our legislative team. Township Lobby Day allows **township officials** from throughout the state to meet with their legislators and others in the State Capitol to discuss matters that directly affect township government. We encourage you to call your legislators prior to April 26th to set up an appointment in Springfield.

When: Wednesday, April 26, 2023 – beginning at 11:30 am

Where: State House Inn

(Downtown Springfield at 101 E Adams St)

Registration: \$75

Agenda

10:30 am – 11:30 am	Registration
11:30 am – 11:40 am	Welcome
	Invocation
	Pledge of Allegiance
11:40 am	Lunch
Noon – 1:00 pm	Remarks & Introduction of Speaker
	Keynote Speaker
	TOI Legislative Committee Agenda
	Closing Remarks
1:00 pm – 5:00 pm	Adjourn to the Capitol Building
5:00 pm – 7:00 pm	Evening Reception
	<i>Illinois State Library</i>
	<i>300 S 2nd St, Springfield, IL 62701</i>

Registration is \$75 per person which includes the day's activities, handouts, lunch, and the reception. All attendees must pay a registration fee. If you wish to purchase a non-township official guest registration for your spouse/guest which includes just the lunch and reception, the fee is \$55.00. Non-township officials will receive a name badge that must be worn to attend the functions. No refunds for cancellations after April 19 and no walk-in registrations accepted on April 26.

Please indicate any special dietary restriction at time of registration. Special meals can only be accommodated if requested at least two weeks in advance of event.

TOI has a limited number of hotel rooms available at the State House Inn for the nights of April 25th and April 26th. You can reserve a room at a special rate of \$121 (does NOT include parking). Reservations may be made by calling the hotel directly at (217) 528-5100 or online at <https://www.springfieldstatehouseinn.com> no later than March 22, 2023.

Please complete and mail the form below indicating who from your township will attend TOI's 41st Annual Lobby Day on Wednesday, April 26. **Deadline to register is April 19, 2023.**

Name	Twp./Co.	E-Mail	Township Office Held or Spouse/Guest
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PLEASE MAIL TO:
Township Officials of Illinois – TOPICS DAY
3217 Northfield Dr., Springfield, Illinois 62702

Annual Meeting Is True Democracy

By Bryan E. Smith, former TOI Executive Director

This time of year is always busy. With Spring approaching there is always so much to do. One very important annual township event is also coming up: the Annual Town Meeting.

Every year since 1850, the electors (voters) of each Illinois township have gathered on the second Tuesday in April for their Annual Town Meeting to discuss, debate, and decide the future course of their respective township for the next year. The Annual Town Meeting is the one time each year when every township resident (elector) present at the meeting has a voice in all matters discussed, or a vote in any matter voted upon. The Declaration of Independence states that “government should derive its just powers from the consent of the governed”. This statement is demonstrated every year at the Annual Town Meeting. It is TRUE DEMOCRACY in action.

At the Annual Town Meeting, all the officials, except the Town Clerk, have no “formal” role and simply become “electors” just like everyone else attending the meeting. Each elector has one vote and a voice in each matter. What other level of government meets on an annual basis and allows each elector (resident) to officially speak his/her mind and actually VOTE on each issue voted on?

Those who complain that the Annual Town Meeting is archaic need to look at how the town meeting concept has been seized upon by elected officials at all levels of government, as THE WAY to reach out to the

people and hear what they have on their minds. The Annual Town Meeting is also a wonderful opportunity to promote citizen input and “showcase” your township. It is the perfect time when you can show off the services and/or programs you provide, educate your constituents about township government, and hear the thoughts, concerns, and ideas of the electors.

Depending on what action is to be taken at your Annual Town Meeting determines the attendance you have. Why not promote attendance by recognizing residents who have made special contributions or efforts on behalf of the township during the past year? Why not invite the volunteer Fire Department to come and make a report? Whatever you do to encourage attendance and participation allows you to get your township’s story told. Like any other form of government, townships are the most effective when the people they serve are informed and involved. This is especially true of township government because it is uniquely designed to operate as a direct democracy.

Township government is the oldest continuous form of government on the North American continent and now, more than ever, continues to meet the needs of people at the local level. The Annual Town Meeting gives you the opportunity to “showcase” township government.

Thomas Jefferson once said that Town Meetings are “the wisest invention ever devised by the wit of man for the perfect exercise of self-government.” I couldn’t agree more.

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Get ready for Annual Town Meeting April 11

For annual meetings, the law requires that the Township Board adopt an agenda at least 15 days before the meeting. Voters may request an agenda item for consideration by giving written notice of a specific request to the Township Clerk no later than March 1 before the annual meeting. Items not on the published agenda may **NOT** be considered or added to the agenda at the meeting.

Annual Town Meeting Notice—Notice of the time and place of holding the annual township meeting shall be given by the township clerk (or in the clerk's absence, the supervisor, assessor, or collector) by posting written or printed notices in three of the most public places in the township **at least 15 days before the meeting and, if there is an English language newspaper published in the township, by at least one publication in that newspaper before the meeting.*** The notice **shall** set forth the agenda for the meeting.

Agenda—Not less than 15 days before the annual meeting, the township board shall adopt an agenda for the annual meeting. Any 15 or more registered voters in the township may 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 no later than March 1 prior to the annual meeting. The agenda published by the township board shall include any such request made by voters **if** the request is relevant to powers granted to electors under the Township Code.

Additional Agenda Items—Any matter or proposal not set forth in the published agenda shall not be considered at the annual meeting other than advising that the matter may be considered at a special meeting of the electors at a later date.

Supervisor's Annual Financial Statement—It is the duty of the Township Clerk to post a copy of the supervisor's annual financial statement at the place of holding the Annual Town Meeting. This **MUST** be done at least 2 days before the Annual Town Meeting is held.

Annual Town Meeting Day—No Annual (or special) Town Meeting may begin before 6:00 p.m. The Township Clerk, if he/she is present, shall call the meeting to order. After this, the clerk shall call for nominations for a Moderator and the electors present will elect someone to serve as Moderator. Before the Moderator enters the duties of office, he/she shall take the oath of office administered by the Township Clerk.

Please note: The Township Clerk is the **ONLY** township official acting in ANY official capacity at the Annual (or special) Town Meeting. Everyone else present, regardless if they are an elected official or not, are there as electors (voters) and each have an equal vote in each matter voted upon.

Voting at Annual Town Meeting—Only registered voters of the township may vote at the annual (or special) town meeting. The township clerk therefore must obtain a list of the township's registered voters from the county clerk prior to the meeting being held. This list must be used to establish who is or isn't a registered voter and able to participate in the meeting.

Minutes of Annual (or Special) Town Meeting—After a moderator is elected, the Township Clerk acts as clerk of the meeting and keeps an accurate record of the proceedings at the meeting. The minutes shall be signed by the Township Clerk and the Moderator of the meeting.

Financial Statement—It is the duty of the township clerk to read aloud **OR** provide a copy of the unaudited statement of the annual financial statement of the township supervisor to the electors at the annual town meeting.

Powers of Electors—There are many powers that the electors **MAY** take at the Annual (or special) Town Meeting. The following page lists all of those powers. You might keep this list of powers available for your annual town meeting.

****The last day to publish/post the notice is March 27, 2023.***

The Electors Present at the Annual Town Meeting Have the Power To:

1. Take all necessary measures and give directions for the exercise of their corporate powers. (60 ILCS 1/30-25)
2. To fix the hour at which town meetings shall be held. (60 ILCS 1/30-30)
3. To spend monies for preparation of a detailed property record system. (60 ILCS 1/30-45)
4. Make orders for the purchase and sale of property. (60 ILCS 1/30-50)
5. May declare property of the township to be surplus for purposes of donating the property to a historical society or other not-for-profit corporation. (60 ILCS 1/30-53)
6. To authorize the township board of trustees to appropriate monies in excess of the sum provided in the Public Graveyards Act, for the purpose of putting any old, neglected graves and cemeteries in the township in a cleaner and more respectable condition. (60 ILCS 1/30-60)
7. Provide for the decoration and maintenance of graves of persons who at any time served in the armed forces of the United States which are within the township. (60 ILCS 1/30-65)
8. Provide space in any township building for courtroom and office use by Circuit Court. (60 ILCS 1/30-70)
9. To authorize the township board of trustees to exercise the powers conferred by the "Township Zoning Act". (60 ILCS 1/30-75). This does not apply in any county where a county zoning ordinance or resolution is in effect.
10. Offer premiums and take such action as shall induce the planting and cultivating of trees along the highways in the town and protect and preserve trees standing along or on highways, and purchase, plant, and cultivate along the streets and highways in the township. (60 ILCS 1/30-85)
11. Make rules and regulations for ascertaining the sufficiency of all fences in the town and determine what shall be a lawful fence within the town; except as otherwise provided by law. (60 ILCS 1/30-90)
12. Prohibit animals from running at large. (60 ILCS 1/30-95)
13. Establish and maintain pounds where deemed necessary. (60 ILCS 1/30-100)
14. Impound animals. (60 ILCS 1/30-110)
15. Construct and keep in repair public wells or other watering places and regulate the use thereof. (60 ILCS 1/30-115)
16. Prevent the deposit of night soil, garbage, or other offensive substances within the limits of the town. This section does apply to refuse disposal facilities regulated by the Illinois State Department of Public Health and the county in which the facilities are located. (60 ILCS 1/30-120)
17. To adopt ordinances regulating standing or parking of recreational vehicles on township roads within each township. (60 ILCS 1/30-125)
18. Declare inoperable motor vehicles a nuisance. (60 ILCS 1/30-130)
19. Authorize the licensing and regulation and direct the location of all places of business of purchasers, traders, and dealers in junk, rags, and any secondhand article, including motor vehicles, except in cities, villages, and incorporated towns in such township which, by ordinance, provide for such licensing, regulation, or places of location. (60 ILCS 1/30-135)
20. Regulate hawkers, peddlers, pawnbrokers, itinerant merchants, and transient vendors. (60 ILCS 1/30-140)
21. If a township is not included in the mental health district organized under the community mental health act, the electors may authorize the board of trustees to provide mental health services (including service for the alcoholic and the drug addicted, and for persons with intellectual disabilities) for residents of the township by disbursing funds if available by contracting with mental health agencies approved by the Department of Human Services, alcoholism treatment programs licensed by the Department of Public Health, and treatment facilities and other services for substance use disorders approved by the Department of Human Services. To be eligible to receive township funds, an agency, program, facility, or other service provider must have been in existence for more than one year and must serve the township area.
22. In counties having less than 1,000,000 inhabitants, to authorize the board of trustees to contract with one or more incorporated municipalities lying wholly or partly within the boundaries of such township, or with the county within which the township is located, to furnish police protection in the area of such township that is not within the incorporated area of any municipality having a regular police department. (60 ILCS 1/30-150)
23. Authorize contracts with county sheriff to furnish police protection in unincorporated areas. (60 ILCS 1/30-155)
24. In counties having a population of 1,000,000 or more, to authorize the board of trustees to contract with one or more municipalities in the township or with the county within which the township is located to furnish police protection in the unincorporated area of the township. The board of trustees may declare the unincorporated area of the township a special police district for tax purposes, proof of which authorizes the county clerk to extend a tax upon the special police district in the amount specified in the annual town tax levy, but not to exceed a rate of .10% of the value of taxable property as equalized or assessed by the Department of Revenue. (60 ILCS 1/30-160)
25. Authorize fire protection in unincorporated areas. (60 ILCS 1/30-165)
26. To authorize the board of trustees to contract for the furnishing of mosquito abatement services in the unincorporated areas of the township. (60 ILCS 1/30-170)
27. To authorize the supervisor to file an application for the township and all other bodies politic established by or subject to the control of the electors to participate in the Illinois Municipal Retirement Fund. (60 ILCS 1/30-180)
28. Allow for voters at the Annual Town Meeting to transfer funds from one or more funds to other or different funds, or to the general road and bridge fund or any fund raised by taxation or bonds for road and bridges. (60 ILCS 1/30-185 and 1/245-5)
29. Make all such by-laws, rules, and regulations deemed necessary to carry into effect the powers herein granted and may impose fines deemed proper, except when a fine or penalty is already allowed by law. No offense shall be classified in excess of a petty offense. (60 ILCS 1/30-190)
30. Apply all penalties, when collected, in such manner as may be deemed most to the interests of the township. (60 ILCS 1/30-195)
31. By a vote of the majority of electors present at a town meeting, the electors may authorize that an advisory question of public policy be placed on the ballot at the next regularly scheduled election in the township. The township board shall certify the question to the proper election officials, who shall submit the question in accordance with the general election law. (60 ILCS 1/30-205)
32. Adopt revised tax schedule for town purposes. (60 ILCS 1/235-5 and 1/235-10)
33. Increase tax rate for road purposes. (605 ILCS 5/6-504)
34. Tax for construction of bridge at joint expense of county and road district and obtain aid from county. (605 ILCS 5/6-508)
35. Request referendum to issue bonds for road purposes. (605 ILCS 5/6-510)
36. Petition for road or road improvements. (605 ILCS 5/6-601)
37. Request referendum to repeal special tax for road purposes. (605 ILCS 5/6-617)
38. Authorize the use of permanent road funds, general road and bridge funds, or town funds for the purpose of collecting, transporting, and disposing of brush and leaves. Allow general road and bridge or town funds to also be used for the purpose of providing disaster relief and support services approved by the township board of trustees at a regularly scheduled or special meeting. (60 ILCS 1/30-117)

Spring Clean Your Township Files But Know The Rules!

Kayla Jeffers, TOI Associate Editor

Disposal of Township Records has its own chapter (Chapter 13) in the Township Clerk's Handbook (revised 2021).

With ample time on our hands currently, every project is getting finished and every room deep cleaned. But before you turn your eyes onto those pesky overflowing township filing cabinets, there are a few things to keep in mind!

Townships, along with other local governments and special districts, are subject to the Local Records Act (50 ILCS 205/). Destroying government records without approval is a Class 4 Felony.

Having a well-managed records program can help keep your township organized as well as protect your township when fulfilling Freedom of Information Act (FOIA) (5 ILCS 140/) requests. If you follow your process, have a records management program, and keep up with your annual disposal you will save yourself time having to search for records that have already been disposed of.

Here are the steps for maintaining your records:

1. Inventory

Call the Illinois State Archives (217-782-7075) and set up an appointment for a field representative to visit your township for a records inventory. This free of charge, and in many cases, takes just one day.

2. Application

This inventory is then used to generate an application for the authors to dispose of local records. The application tells the township how long specific documents (found in the inventory) must be kept—the disposal certificate is a different document. Each time the township plans to dispose of records, a disposal certificate should be sent to the Local Records Commission 60 days before anticipated disposal. Only after the approved certificate is returned to the township, should the records be destroyed. Submitting just one disposal certificate per year is a fairly common practice.

3. Application Approval

Members of the Local Records Act Commission review your township's application and, in most cases, approve. The Commission is a 5-6-member panel

appointed by the Governor that includes a state's attorney, a county board chairperson, a county auditor, and a mayor/village president.

4. Approved Application Returned to Township

The approved application is then returned to the township along with a Disposal Certificate. This certificate should be kept on file in the case of a FOIA request being submitted for files that have been already properly disposed of.

While Township Clerks are the official custodians of township records, the Township Supervisor should sign applications to dispose of records.

It is also recommended to have "original" and "copy" stamps to indicate which records are the original document and which are later copies to avoid confusion when organizing township records.

There are permanent records that your township must keep a hold of, such as minutes, meeting agendas, transfer of property, cemetery records, and bid lettings. But these records usually only take a small percentage of your annual volume.

Since we are living in the Digital Age, there is often the question of how Social Media posts are affected by the Local Records Act. When you post copies of existing records to a social media platform for reference purposes, these posts are not considered records under the Local Records Act. The posts can be added and removed by following your posting policy without submitting a Disposal Certificate for the records. There currently is no statutory requirement under the Local Records Act to retain a social media post in its entirety as a record. (ex: screen-capture or additional digital storage services). Social media platforms are a venue, or portal, for displaying copies of records, but are not in and of itself a record.

Why should townships go through the process of disposing and organizing records if they have not before?

This is one of the roles of the Township Clerk, keeping the records of the township. And they should be clean and proper records. Records should be consistent, orderly, and professionally maintained or documented so that they can be easily accessed for reference purposes. This is not an overnight process, and you

should go into it with a plan or timeline in place.

Starting the process of establishing or developing an application for authority to dispose of local records is very easy to do, especially if you follow the above steps. You can also always call the Local Record Unit of the Illinois State Archives for guidance and examples.

When you receive your approved application, it becomes your retention document. It will tell you what needs to be kept and for how long. And it is a guideline for what cannot be disposed of before the retention period is over. Following the process will help free

up physical storage space, as your township will no longer need to have excess filing cabinets, multitudes of storage boxes, or overly storage rooms.

Once the application is complete, submitted, and approved, you can began organizing your records. It is best to start sorting your stored records into the categories that are outlined in the application. Then, sort those categories into chronological order by year so you can determine what needs to be retained and what you can request to destroy via the Records Disposal Certificate.



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PRICING SHEET

POPULATION	March 1, 2023 to June 30, 2023					
	\$25,000 Deductible			\$15,000 Deductible		
	ADMIN FEE	PREMIUM	TOTAL COST	ADMIN FEE	PREMIUM	TOTAL COST
0 - 499	\$33	\$92	\$125	\$33	\$183	\$216
500 - 999	\$67	\$128	\$195	\$67	\$257	\$324
1,000 - 1,999	\$100	\$174	\$274	\$100	\$348	\$448
2,000 - 3,499	\$133	\$220	\$353	\$133	\$440	\$573
3,500 - 4,999	\$167	\$293	\$460	\$167	\$587	\$754
5,000 - 9,999	\$200	\$348	\$548	\$200	\$697	\$897
10,000 - 24,999	\$250	\$422	\$672	N/A	N/A	N/A
25,000 - 49,999	\$292	\$495	\$787	N/A	N/A	N/A
50,000 - 74,999	\$333	\$550	\$883	N/A	N/A	N/A
75,000 - 99,999	\$417	\$642	\$1,059	N/A	N/A	N/A
100,000 - 124,999	\$500	\$917	\$1,417	N/A	N/A	N/A
125,000 - 149,999	\$600	\$1,100	\$1,700	N/A	N/A	N/A
150,000 - 174,999	Individually Underwritten			N/A	N/A	N/A
175,000 - 200,000	Individually Underwritten			N/A	N/A	N/A

The application process is simple and swift. Please contact Steve Barrett, if you require an application or have any questions.

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or e-mail: maciprotect@gmail.com

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Chuck Layer



President, Township Supervisors of Illinois
Supervisor, Blackhawk Township, Rock Island County

Well, it's March! Time seems to fly by, even through the bad weather. March brings with it a couple of things; the end of the fiscal year and the upcoming Annual Town Meeting is next month. The last day of the fiscal year for most townships, road districts, and multi-township assessment districts is March 31st. A few things to remember this month heading into the ATM. March 1st is the last day to request an Agenda item for consideration at the ATM. March 27th—the Clerk must post notice of the annual town meeting in 3 public places at least 15 days before the meeting. If a newspaper is published in the township, then the notice must also be published in the newspaper. One item on the agenda is the Supervisor's Annual Financial Statement. A separate financial statement should be completed for your Town Fund, General Assistance Fund, and the Road and Bridge Fund. Make sure that you get this to your clerk so they can post it no later than 2 days prior to the ATM. The Annual Town Meeting shall be held the second Tuesday of April—April 11th this year.

While we are on the subject of ending our fiscal year, I should also touch on the subject of bill paying. The Township Code generally provides that the township board must meet at the township clerk's office for the purpose of examining the Town and Road District accounts before any bills are paid. The township board may consider and approve bills individually or in a summary statement covering a number of bills. Remember that the Supervisor, by statute, serves as the treasurer of the road district. The board shall also examine the accounts of the supervisor and the road commissioner for all monies received and distributed by them. This is sometimes also referred to as "auditing" of the accounts. This reflects as to what trustees were once recognized as "Auditors." After "audit," the approved bills should be paid by the township supervisor within 20 days after the township clerk presents a certificate stating the amount, to whom it should be paid, the account to be charged, and the date of the audit.

The Township Supervisors of Illinois' Zone Board Meetings are typically held the day before our Educational Events. Just another reminder that this year's Educational Events will be for both supervisors and trustees. I hope to see many of you there. Speakers and topics are in the process of being selected.

Zone Meetings / Educational Events

June 15 / 16 Mt. Vernon—Zone 4

July 13 / 14 Rockford—Zone 1

July 27 / 28 Bloomington—Zone 3

August 10 / 11 Rock Island—Zone 2

GATI Dates

March 24 Bloomington—Double Tree

April 28 Rockford—Radisson

Rock Island County Township Association Update

Our county township association, Rock Island County Township Association—"RICTA"—tries to get together a couple times a year. We have found that March tends to work better into everyone's schedules. Most of the worst weather is past and still not ready to get into the fields. A dinner and discussion, most times a whole lot more interesting than "dinner and a movie!" There are the bills that made it through "lame duck session" and then those that will be introduced to the new legislators—the things that will affect us as township officials, and the different ways that we all may approach them. It's a great way to keep up on one's local situations. COMMUNICATION, a very huge word for those of us that have been fortunate enough to serve the public.

That's it for... HOLY COW!! I almost forgot about "The Green."

Marc... Saint Patrick's Day!! For years our township has hosted an annual "corned beef & cabbage dinner." A great way to just sit back, relax, have some great food, some great conversations with friends, and let the world just pass by for a few hours.

NOW... That's it for now...

May your Spring be early—and Green (beer)

2023 SPRING GATI TRAINING

Sponsored by the Township Supervisors of Illinois

(Check One)

_____ Friday, March 24, 2023
Double Tree by Hilton
10 Brickyard Drive
Bloomington, IL 61701
(309)664-6446

_____ Friday, April 28, 2023
Radisson Hotel
200 S Bell School Rd
Rockford, IL 61108
(779)513-8228

Registration: 8:30 - 9:00
Training: 9:00 - 4:00
Lunch Provided: 12:00 - 1:00

Space is limited to 100 people.

Caseworkers are strongly encouraged to attend this training with your township Supervisor.
For questions related to the GATI training, please contact:

Amy Victor at 815-830-2475 / alvictor@sbcglobal.net
Deb Skillrud at 309-434-2726 or dskillrud@cityblm.org

PLEASE PRINT

County _____ Township _____

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Please include the name and title of each additional person attending (limit of 3 per township):

Credit Card payments made via TOI.ORG website.

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PLEASE SEND \$75 per person to:

**TOWNSHIP SUPERVISORS OF ILLINOIS
3217 Northfield Dr.
Springfield, IL 62702**



Pam Bruner



Vice President, TOI Clerks Division
Township Clerk, Cordova Township, Rock Island Co.

We preserve the history of our Township as it happens.

When the winter winds blow our thoughts turn to the hope of Spring. March 20th is the day the calendar says Spring begins, but we will see what the Midwest says about that. Once that weather turns to Spring you are going to want to be out in the sunshine, so avoid the cold winds, stay in, and work ahead and plan for the Annual Town Meeting, upcoming budgets, and audit.

A key component of those aforementioned items is Resolutions to pay certain bills at the monthly township board meeting, Budgeting for the Township and Road District expenses, and an audit of the invoices being paid. Invoices can also be called claims, vouchers, or warrants.

The Township Clerk is usually the one to organize the warrants for payment. A stock fill in the blank business form used to “cover” the invoice will contain which department received the goods and services, and what account should be charged.

The warrants issued by the township clerk must include the following information:

1. The amount to be paid.
2. To whom it is to be paid
3. The date audited; and
4. To which account it should be charged

Although warrants are issued for either township claims or road district claims, the issuing process for each differs slightly. In order to process township claims, the Supervisor must receive all accounts that may be presented to him against the township and must be presented to the township Board before or at their next meeting (60 ILCS 1/70-35). The township board must then approve or disapprove the claims at its meeting. Section 80-10 of the Township Code states that the board shall meet in the clerk's office for this purpose, the board will typically meet in its town hall, not in the clerk's office.

If approved, the board must order the supervisor to pay the claims. While the township might be able to defend against the vendor's lawsuit on the basis that the purchase was not properly authorized, it is unlikely that a court will allow the township to walk away with the goods and not pay for them. These problems illustrate

the need to establish a purchasing policy designating who can obtain goods without board approval and giving them spending limits. They also illustrate that there must be a good level of trust between the board and staff.

As for claims against the road district, the Highway Commissioner must first prepare the claims. The Township Clerk, acting as the clerk for the road district, must then countersign the claim. Afterwards, the claim is presented to the township board. Once submitted, the township board has the responsibility to audit the bills only for mathematical correctness and to examine the budget to determine if line-item funds are available to pay the claim (60 ILCS 1/80-15). The township board cannot second-guess the highway commissioner as to whether the expenditure is a “good idea”, as long as funds are budgeted to cover the purchase. Accounts audited must be paid by the Supervisor within 20 days after presentation of the certificate of the township clerk (60 ILCS 1/80-50).

Don't forget in January of 2019, Public Act 100-0983 amended the Township Code, the Highway Code, and the Public Graveyards Act by adding language requiring township clerks to “attest” to certain “payout” of funds. This law adds a new section 7-27 to the Township Code specifying that, “if a township supervisor issues a payout of funds from the township treasury, the township clerk shall attest to such payment.” The Highway Code is amended by adding a new section 6-114.5 which states, “If a road district treasurer issues a payout from the road district's treasury or the township treasury, the road district clerk shall attest to all moneys paid out.” The legislation does not define the manner in which the clerk is to “attest” to the payouts.

One last reminder. You should have received your Township Clerks of Illinois 2023 dues form. Please make sure you are updating your information and send it in with your payment. The processing of the dues and checks are delayed when we do not receive all the correct information. If you use a bill paying service, please email me your updated information.

If you have a question or suggestion, please send it to me. Email me at clerk@cordovatownship.com, write me at PO Box 311, Cordova, IL 61242, or call 309-533-1307.



Arnold Vegter



President, Township Highway Commissioners of Illinois
Highway Commissioner, Union Grove Township, Whiteside Co.

It is the time of year when you must get a budget prepared to present to the board for approval. Once you have the budget prepared and presented, you then must display for 30 days before the board can approve it at the next meeting.

Once you, as a Highway Commissioner, have submitted and had the township board approve the budget in place, you have the right to spend the road district money on items such as fuel, labor, equipment, repairs, and materials to repair and resurface roads as long as there is a line item for it in the budget. The Highway Commissioner is the *only* person that has the authority to spend the road districts money.

As long as there is a line item in the budget for the expenditure, it is for the township road district use only, and does not exceed the line item in the budget, the board of trustees is required to approve the payment of said expense at the monthly board meeting. If the trustees determine that you are over the amount in the line item in the budget, they can halt the purchase

or request a revised budget to be submitted. If it is determined that there has been an misuse of township funds, the board may not pay the expenditure request.

If you have a line item in the budget for division or association dues, you can pay them with the road district fund. This also includes paying for the fee to attend different seminars. By the time you are reading this article, you should have already received your dues letter from the Township Highway Commissioners of Illinois and also your local associations. If you did not, please reach out to Alice Reed (reedracing@hotmail.com) It is beneficial for you to be a member of these associations as they try to educate you on the right way to do things. Please utilize the different resources from these different associations to better educate yourself so that you can be a better Highway Commissioner.

If you have questions, feel free to get ahold of me and I will try to answer your question and if I can't, I will surely find the right answer for you.

***Don't forget to mark your calendars for the Summer Seminar!
July 31, August 1, August 2, 2023***

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Phone Number _____ E-Mail _____

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Non-Dues Paid Highway Commissioners Registration is \$110.00**

Guest Name _____ Title _____

Guest Name _____ Title _____

Guest Registration is \$60.00 per guest

Spouse/Child Name _____

Spouse/Child Registration is \$45.00 each

Mail form and check to: ECIHCA, P.O. Box 407, Blue Mound, IL 62513

_____ X \$40.00 = \$ _____ 2023 ECIHCA Dues Payment

_____ X \$60.00 or _____ X \$110.00 = \$ _____ enclosed for **Highway Commissioner's
Seminar Registration**

_____ X \$60.00 = \$ _____ enclosed for **Guest's Seminar Registration**

_____ X \$45.00 = \$ _____ enclosed for **Spouse's or Child's Seminar fee**

\$ _____ **TOTAL AMOUNT ENCLOSED**

REMEMBER: Registration at the door will cost you \$25.00 extra!

Northwest Illinois Highway Commissioners Association 2023 Spring Seminar

The NWIHCA will be holding its Annual Spring Seminar on Friday, March 31, 2023. The conference will be held at the Westwood Sports Complex, 1900 Westwood Drive, Sterling, IL 61081.

There is a \$60 registration fee, which includes the yearly dues. Guests are more than welcome for an additional \$25 per person.

This year's meeting will be educational and enjoyable, as those in the past. The event will begin with registration at 7 am, and go throughout the day with informational guest speakers as well as a wealth of time to visit the wide array of product supplies and suppliers.

The NWIHCA is looking for Highway Commissioners willing to volunteer their time to be on the NWIHCA board and/or assume any administrative positions. Please indicate your interest, and any additional information (emails, ideas, etc.) below.

Agenda

7am-8:30	Registration
8:30	Pledge of Allegiance <i>Arnie Vegter</i>
8:35-8:40	Welcome <i>Whiteside County Engineer Russ Renner</i>
8:40-9:00	TOI Executive Director Jerry Crabtree
9:00-9:20	TOIRMA Executive Director Jim Donelan
9:20-9:30	TOI Director of Member Services Brad Ruppert
9:30-10:15	Break with Vendors
10:15-11:15	Head of Bureau of Local Roads IDOT George Tapas
11:15-12:00	Attorney John Redlinschafer (Mescher Law Offices)
12:00-1:00	Lunch
1:00-1:15	Business Meeting
1:15-2:00	TOIRMA Safety Demonstration Matt Knight & Sean Richardson
2:00	Vendor Recognition & Door Prizes

Questions may be directed to Arnie Vegter (815)535-5170. Send your RSVP to NWIHCA C/O Flagg Township, 11649 E. Flagg Rd, Rochelle, IL 610868

Highway Commissioner (\$60)_____

Guest (\$25/person)_____

Township_____

County_____

Attending_____ Total \$_____



Steve Judge

Municipality Not Responsible For Maintaining Subdivision Pond Absent Unequivocal Evidence Of Dedication

Judge Law, LLC

This month's column discusses the Second District Appellate Court decision in *Reich v. City of Lake Forest*, affirming summary judgment in favor of the defendant, determining that the developer did not intend to dedicate a pond to the City and there was no unequivocal evidence that the City has accepted the pond easement. *Reich v. City of Lake Forest*, 2022 IL App (2d) 210515 (Ill. App. 2022).

In this case, Plaintiffs were residents in a subdivision in Lake Forest. There is a pond located on the back portion of Plaintiffs' property which was created as a stormwater detention pond during the development of the subdivision. When the developer initially submitted the proposed plan to build the subdivision to the City, the City identified insufficient sanitary sewer service and drainage as issues that the developer would need to resolve in order for the plan to be approved. The developer worked with the City engineer in order to add sufficient drainage to the proposed plan and develop a proper stormwater management plan. The plan added two detention ponds, one of which is at issue in this case. The plan was approved by City Council and recorded with the Lake County Recorder of Deeds.

The subdivision plat included a "Storm Drainage and Detention Easement" which runs through Plaintiffs' property. The easement is entirely covered by the pond. Nothing on the plat indicates that the pond was dedicated to the City or for public use. However, different parts of the plat include a road that with language that the road is specifically "dedicated for road purposes".

The developer was also required by the City to include certain public improvements with the development including sidewalks, curbs, water mains, and storm sewers within the development, all of which were accepted by the City. The pond was not listed as a public improvement to be dedicated to the City. However, the City did accept a storm sewer that ran under the detention easement as a public improvement

for stormwater management and had performed maintenance on the storm sewer.

The two ponds located within the subdivision hold most of the stormwater run-off created within the subdivision, including Plaintiffs' properties. The City does not perform maintenance on the ponds and has never performed maintenance on the ponds. The Plaintiffs contend that the City should be responsible for maintaining the pond located on their property and filed a declaratory judgment action alleging that a common-law dedication should require the City to maintain the pond. The trial court held that there was no unequivocal evidence of donative intent by the developer to dedicate the pond or the pond easement to the City, and there was no unequivocal evidence that the City had ever accepted the pond easement. *Id.* Plaintiffs filed an appeal arguing that there was unequivocal evidence of an intended dedication of the pond to the City. *Id.*

Dedication Of Property

A dedication can be a statutory dedication or a common-law dedication. A statutory dedication is created by the recording of a plat while a common-law dedication is shown by the grantor's actions. *Kirnbauer v. Cook County Forest Preserve District*, 215 Ill. App. 3d 1013, 1020 (1991). In *Reich*, the Plaintiffs claim that the pond in question was transferred to the City through a common-law dedication.

A common-law dedication must include:

1. an intention to dedicate the property for public use;
 2. acceptance by the public; and
 3. unequivocal evidence of the first two elements.
- Bigelow v. City of Rolling Meadows*, 372 Ill. App. 3d 60, 67 (2007).

The intent to dedicate "may be manifested by a formal dedication or by acts of the donor from which the intent may be so fairly presumed as to equitably estop the donor from denying a donative intent."

Limestone Development Corp. v. Village of Lemont, 284 Ill. App. 3d 848, 858-59 (1996). “Proof of any act by the dedicator that evidences an intention to dedicate must be clear, unequivocal, and unambiguous.” *Id.*

Appellate Court Looks To Subdivision Plat And Agreement As Evidence Of Developer’s Intent

First, the subdivision plat does not reference any dedication of the pond for public use. Whereas, certain roadways and other improvements are specifically dedicated for public use within the plat. Language on the plat clearly and unequivocally states that a public right of way running through the division was “hereby dedicated for road purposes”. *Reich*, 2022 IL App (2d) 210515. Since the developer did not include specific language dedicating the pond, there is a strong presumption that the developer did not intend to dedicate the pond for public use.

Additionally, upon review of the subdivision agreement, there is no reference to the pond. The agreement makes reference to 12 other improvements required by the City including sewers, sidewalks, curbs, and streetlights, all of which would be accepted by the City. The Appellate Court discussed the doctrine of *expressio unius est exclusion alterius* (the mention of one thing excludes another) to determine that the agreement’s omission of any reference to the pond indicates that it was not contemplated as an improvement that the developer would make and then dedicate to the City. *Id.* See *West Bend Mutual Insurance Co. v. DJW-Ridgeway Building Consultants, Inc.*, 2015 IL App (2d) 140441.

Plaintiff argued that under the cases of *Application of Cook County Collector and Ex Officio County Treasurer of Cook County (Musikantow v. Village of South Holland)*, 44 Ill. App. 3d 327, 330 (1976) and *McDermott v. Metropolitan Sanitary District*, 240 Ill. App. 3d 1, 21-22 (1992) that donative intent can exist even without specific markings on a plat. *Reich*, 2022 IL App (2d) 210515. The Appellate Court agreed that such intent may exist absent designation on a plat. However, the Appellate Court distinguished the above cases as cases in which there was other evidence of donative intent offered. In *Musikantov*, testimony directly from the developer was offered to affirm his donative intent even though he did not identify it on the plat. In *Reich*, the Plaintiffs failed to offer any such testimony from the developer or any representative from the City to establish such intent.

The Appellate Court affirmed the ruling of the trial

court, finding that there was not unequivocal evidence of the developer’s intent to dedicate the pond to the City. If anything, Plaintiffs’ use of the term “must have intended” was telling that there was a lack of evidence that the pond was intended to be dedicated for public use. Absent any testimony to the contrary, Plaintiffs failed to establish unequivocal intent of the developer to dedicate such land. Accordingly, the City was not found to be responsible for maintenance of the ponds within the subdivision.

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Tina Houdek

President, AITCOY

A Message from the President

As you are reading this, Spring will be just around the corner and high school seniors may have already selected their potential university to attend after graduation. With that being said, this is a reminder that AITCOY'S scholarships are now available. We offer two five hundred dollar undergraduate scholarships for high school seniors planning on attending a four year university or college. Applicants must demonstrate an interest and participation in serving youth, have a "B" grade point average or above, demonstrate leadership qualities, and have a plan to pursue a major in one of the following fields: social work, counseling, psychology, youth recreation, youth prevention, or sociology. The 2023 Joseph Savino Undergraduate Scholarship Application deadline is May 19, 2023.

AITCOY also offers a one thousand dollar graduate scholarship for those who are pursuing a master's degree in social work, counseling, parks and recreation, human services, and other degrees targeted toward youth and families. The 2023 Sandra Koscielniak Graduate Scholarship Application deadline is September 15, 2023. Please feel free to share our website link with those you know who could benefit as well as with your local high schools, colleges, and universities. The applications and instructions are located on our website at www.aitcoy.org.

May will be here before you know it and we are in the process of planning our next workshop. The workshop is planned for May 25, 2023. More information will be available soon, but continue to look on our website for our workshops throughout the year. AITCOY continues to provide CEUs for these workshops. If you are interested in any specific topics please do not hesitate to contact me at 630-483-5799 or at thoudek@hanover-township.org.

As a reminder, if you have not already paid your annual membership dues please visit our website for the membership forms. If you are interested in being an active member or have any questions please do not hesitate to contact me.

Regards,
Tina Houdek, LCPC

Did You Know?

March 2, 2023 is World Teen Mental Wellness Day. This day is observed worldwide on March 2 every year. It is a day that seeks to raise awareness about the mental health issues that teenagers deal with. It is about working to educate everyone and destigmatize something that is becoming increasingly common.

As defined by the World Health Organization (WHO), mental health is "a state of well-being in which the individual realizes his or her own abilities, can cope with the normal stresses of life, can work productively and fruitfully, and can make a contribution to his or her community."

According to National Today, mental health struggles are unfortunately common in teens, making up 16% of disease and injuries in people aged 10 to 19. Mental health issues generally start around 14 years of age and often go undiagnosed and untreated. Suicide and depression are some of the leading causes of death among teens and can even lead to other struggles such as substance abuse in later years.

According to the new data by the CDC, in 2021, more than a third (37%) of high school students reported they experienced poor mental health during the COVID-19 pandemic, and 44% reported they persistently felt sad or hopeless during the past year.

Everyday should be mental wellness day for all teens.

How can teens improve mental wellness? Exercise, outdoor activities, meditation, talking to friends and family are all good ways to support mental well-being.

According to National Today, here are five facts about mental health that everyone should know:

It's more common than you think. One in five Americans has experienced some form of mental illness in their lives.

We lose thousands to suicide. 41,000 Americans are lost to suicide every year.

Stigmas are harmful. People are less likely to receive help due to the stigma associated with mental health.

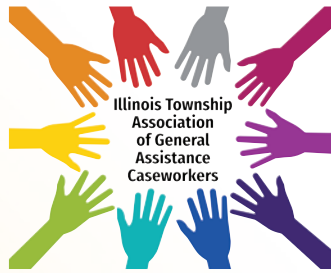
Prevention is possible. Addressing risk factors such as trauma at an early stage can help prevent the development of mental illnesses.

The youth suffer. One in 10 young adults has suffered from a period of major depression.

What can your township do to address this in your community?



Lakeela Jennings



President, ITAGAC

According to the U.S. Department of Agriculture, (USDA), there are several changes that may affect SNAP household's benefit amounts over the coming months. The temporary boost to SNAP benefits put in place during the COVID-19 pandemic, known as emergency allotments, will end nationwide after the February 2023 issuance. In addition, households that receive SNAP and Social Security benefits will see a decrease in their SNAP benefits because of the significant cost of living increase to Social Security benefits that took effect on Jan. 1, 2023. In March 2023 SNAP benefit amounts return to normal for all SNAP households in Illinois. For households that also receive Social Security, their SNAP benefit may decrease because of their higher Social Security benefit. SNAP emergency allotments were a temporary strategy authorized by Congress to help low-income individuals and families deal with the hardships of the COVID-19 pandemic. The Consolidated Appropriations Act, 2023 law recently passed by Congress ends emergency allotments after the February 2023 issuance. When emergency allotments end, you will return to your

normal SNAP benefit amount which, depending on your household income, may be less than the maximum benefit for your household size. For more information you can go to www.fns.usda.gov, or www.dhs.state.il.us.

The Association of General Assistance Caseworkers is pleased to be planning our 2nd annual in-person conference for The General Assistance Caseworkers at the Par-A-Dice Casino and Business Center in East Peoria. The conference will be held Thursday, April 20th, 2023 from 9 a.m.-4:00 p.m. There will be four sessions, tentative speakers. Information will be in invite.

The cost is \$25.00 per person. A light breakfast and lunch will be provided. Again, information regarding the event will be emailed as well as updated on the Township of Illinois website by visiting toi.org/township/itagac.

To become a member, please email payment to Illinois Township Association of General Assistance Caseworkers, c/o Angela Scaggs, 25448 Seil Rd., Shorewood, IL 60404.

Thank you for all you do to assist residents in need. Please stay healthy and safe.

Keep an Eye out for Dues!

It's Dues Season! Keep an eye on your mailboxes for Division Dues this Spring and TOI Dues this Summer!

Not sure if we have your current mailing address? Contact the TOI office!



Consider Starting a Trip/Travel Program for Your Seniors

MaineStreamers Program Coordinator
Maine Township

Monika Jaroszewicz

Even if your Township doesn't normally offer senior activities, planning an outing can be a fairly easy way to get residents more interested and exposed to the Township and all the programs and services it offers!

Traveling is something people of *all* ages look forward to and enjoy doing. Whether across the globe, or simply to the next state over, traveling is a privilege and something for people to get excited about. Given all the challenges from COVID the past several years, seniors are more than ready to get out there and explore again! However, planning a trip is not easy, and when you're working with seniors, there are a number of things to consider and remember to do beforehand.

Senior outings can be wonderful experience for simple daytime activities like visiting a museum, or even for longer overnight experiences. When we plan trips here at Maine Township, the MaineStreamers staff take into consideration the following: picking a desired location, selecting workable dates, reviewing and signing contracts, choosing an appropriate transportation service, all while exploring different attractions in that particular area to create a fun, interactive itinerary for members to experience. The pricing for our day trips varies, depending on the trip developed. We only charge members the total price so we break even. Our goal is to cover all of the expenses for that particular trip and nothing else. The day trips are advertised in our bimonthly newsletter, which allows members enough time to budget and sign up for the trips they have interest in.

Several examples of trips that we have offered are visiting museums, historical sites, theaters, mystery trips (we know where they're going, but they don't!), sporting events, art shows, craft fairs, and various points of interest. For our overnight trips we have visited Galena, French Lick & West Baden, Nashville, Mackinac Island, the Osthoff Resort, and Mississippi, to name a few.



When planning a trip, it is critical to be detail-oriented, flexible, and aware that the unexpected can happen at any time, especially when you are traveling with seniors. As a planner you must think outside of the box. You must have a backup plan for every location stop you have chosen just in case. Make your trip relaxing and exciting by planning and accordingly. By following these simple rules, Townships can create and provide stress free—and fun!—travel options for their seniors. If you have questions about how to set up a trip program, you are welcome to contact me at Maine Township: mjaroszewicz@mainetown.com.





Are YOU a member of ITASCSC yet? ITASCSC provides members many member benefits including educational opportunities, networking, and annual awards. Visit itascsc.net for more information. Annual dues are \$75. All Townships are eligible to join even if you do not have a formal program for older adults. Contact ITASCSC President Megan Conway at 630-483-5671 or mconway@hanover-township.org for more information or details on membership.

Workplace Investigations

Charles Y. Davis, Roland R. Cross, Carley C. Kulenkamp, *Brown, Hay & Stephens, LLP* www.bhslaw.com

It's a Tuesday at 2:15 p.m., and Employee #1 walks into your office and accuses Employee #2 of harassing him on social media. Or it's a Thursday morning, and your Treasurer reports some questionable transactions from a supervisor with access to a municipal credit card. Or you learn of a former employee who is telling people that she left her job because a vendor repeatedly used racially inappropriate language when delivering items to the office. Or, during an evaluation, an employee complains of how frustrating it is to receive sexually inappropriate emails from other workers. What do you do?

Heading up a workplace investigation can seem overwhelming. These investigations, however, are critical to maintaining a safe workplace, protecting the employer's reputation and employees, and avoiding lawsuits. Further, in some instances, engaging in a prompt and proper investigation can offer a defense or diminish potential damages if litigation were to ensue.

Common types of conduct which trigger a workplace investigation include sexual harassment, discrimination, and retaliation. Title VII prohibits discrimination on the basis of race, color, religion, sex, and national origin. Discrimination under Title VII can include acts which affect employment opportunities of an individual or deprive the person of such opportunities. Another workplace complaint which will call for an investigation is sexual harassment. If a complaint or facts are made known to suggest that sexual harassment is occurring in the workplace, employers must act swiftly to avoid liability. Under Title VII, sexual harassment is actionable should it be "so severe or pervasive as to alter the conditions of the victim's employment and create an abusive working environment." When handling discrimination, harassment, or other such investigations, it is important to be cognizant of that fact that under federal law, it is illegal to retaliate against an employee who opposed an unlawful employment practice or who participated, assisted, or testified in an investigation, proceeding, or hearing. Thus, it is important to ensure you are not treating the complainant or those who participate in the investigation in a way which could be perceived as punishment. Title VII anti-retaliation provisions state that plaintiffs claiming retaliation must prove that they engaged in a protected activity, they suffered an adverse employment action, and their opposition of the unlawful practice or participation was the but for

cause of the adverse action. Therefore, actions taken during an investigation must not be retaliatory, and if there are any such claims for retaliation, they too must be investigated with the same diligence as other complaints.

Complaints or allegations of misconduct can come from a variety of sources, such as present or former employees, third parties, or government officials, so having a policy which accounts for receiving and investigating complaints from various sources is necessary. When a complaint is filed, whether formal or informal, regarding discrimination, harassment, threats, or safety problems, the first (and most important) step is to adequately investigate the allegations so that appropriate action can be taken.

Create an INVESTIGATION PLAN

Perhaps the most important step in any workplace investigation is to have the employees responsible for HR catch their collective breath and sit down for fifteen minutes to create an investigation plan. Too many workplace complaints grow exponentially worse when the investigation is mishandled (with no one in charge and no focused strategy). There is no one-size-fits-all approach to investigations. Each investigation is unique.

When planning, we must remember that the purpose of the investigation is to discover salient facts related to the complained of actions, conduct, and personnel. The planning session should identify who is called to lead the investigation, as well as what information needs to be gathered. Is the necessary information systemic (found in organization emails, texts, bank records, security cameras, etc.) or is it information based on personal knowledge of employees (or in some cases third parties)? The information based on personal knowledge will be discovered through interviews. Therefore, a thorough list of individuals who should be interviewed must also be created.

Choosing who will lead the investigation is an important decision. There are different options for an investigator, such as a human resource employee, legal counsel, or, in some extreme circumstances, an outside third-party investigator. Having human resources or a similar department handle the investigation is a common choice for many employers as these employees typically have training and experience in investigations. Selecting outside counsel to conduct the investigation

may be a good choice if the misconduct complained of is widespread or involves individuals in positions of power. Consulting legal counsel during the formation of an investigative plan is always recommended.

Interviews

Interviews can become clumsy if they are not carefully planned. While it may be important to engage in follow-up questions or change course based on what information is provided, having a roadmap of prepared questions will help keep interviews focused. Where the interview takes place is also an important consideration. Depending on the workplace set-up, environment, or the nature of the charges, conducting the interviews off-site may be beneficial in allowing the person being interviewed to feel safe and comfortable to openly share. For others, being off-site may increase fear or nerves and doing the interview at the workplace may be more comfortable. To get the most out of the interviews, you want the interviewee to feel safe and comfortable. Do not coerce information and pressure the interviewee to provide information. (However, you may always remind interviewees that a refusal to participate in a workplace investigation could constitute insubordination.) Keep a detailed record of the interview and make notes of other potential leads to pursue such as people to interview or documents to locate. If possible, all interviews should be conducted by the same person, and there should always be a third party (witness) present in any interview.

Confidentiality and Protection

Employees conducting an investigation should be diligent to ensure confidentiality. While it may not be possible to keep all information completely confidential, efforts should be made to protect the complaining employee and the nature of the claims. Be sure to communicate to the claimant that efforts will be made to keep information on a need-to-know basis, but do not promise absolute confidentiality.

Providing interim protection for the accuser/ alleged victim as well as witnesses is also an important consideration. Such protections could include changing the work schedule, transferring, or putting the accused employee on paid leave of absence. The best practice is to make these changes to the accused rather than the accuser due to the fact mentioned above regarding retaliation. Throughout the investigation, communication between the accused and accuser should be closely monitored or even prohibited.

Do Not Jump to Conclusions

Throughout the course of the investigation, as well as following interviews, it is important to not jump to

conclusions. After you have collected information and gathered interview notes, you should then take a step back and carefully consider all the information, as well as the internal process(es) which led to the complaint being filed. All of these factors will contribute to a full picture of the problem, parties involved, and what the best course of action forward will be.

Concluding the Investigation

After all the information has been considered and an outcome of the investigation has been determined, be sure to notify key officials within the township, the complaining party, as well as the accused. Regardless of the outcome, be sure to communicate to the complaining party that they were heard, their complaint was taken seriously, and the investigation was thorough. Once the outcome has been determined, if any corrective action is necessary, be sure to promptly begin taking such action. Corrective action may include disciplining the accused individual, providing workplace training, and/or updating workplace policies to either prevent such future incidents or to assist in facilitating the complaint/investigation procedure.

In some cases, the final step will be to draft a final report. Throughout the investigation, it is important to keep a paper trail and a file which contains all the documents and notes from the investigation. Having a record to reference will make drafting the final report more efficient. The report should include a summary of the incident triggering the investigation, the parties involved, dates and times for alleged wrongful conduct, who was interviewed and when, the relevant governing policies, the outcome, and the remedial actions being taken. A thorough and detailed file and report help protect the organization from liability in potential lawsuits. Uniformity of procedure is critical to protecting the organization from liability by ensuring each complaint is granted the same level of care and attention. An important note is that internal investigation documents are not privileged. While some documents may be protected by attorney-client privilege, it is not assumed and the burden of proof must be met to keep such documents protected.

No employer wants to receive workplace complaints, but when they occur, having a plan and procedure is critical to protecting yourself, those involved, and the organization.

From Around the State

At their December board meeting, Randolph Township (McLean Co.) honored long time Supervisor Don Newby after 46 years of service to the community. Don Newby retired on January 1, 2023.



White Rock Township in Ogle County recently completed a new Salt/Hoop Building.



Pictured from Left: Supervisor Tom Smith, Highway Commissioner Heath Strohmman, Trustees Lorraine Hubbard and James Milligan.

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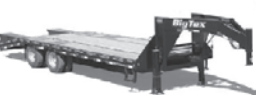
Tool boxes

From Big to Small...We have it all...If it is not in stock...
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Hydraulic needs, Dump Bodies, Service Bodies, Platforms, Liftgates,
Trailers, Snow Plows and Spreaders. We can make hydraulic hoses
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Wet Kits



We are now a **BIG TEX**
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Dump Bodies/Service Bodies



Gooseneck Platforms



Plows & Spreaders



FOR SALE



JD 310 SJ 2008 Backhoe

3380 hours, new tires all around, full power shift, excellent condition. \$50,000 or best offer. Call Eldie at 563-451-5094. We have the right to reject all bids.

FOR SALE



3 point hitch broom, 2002, 7 foot. \$1000.00 or best offer. Call Eldie at 563-451-5094. We have the right to reject all bids.

FOR SALE



Cheneys Grove Township Road District will be taking sealed bids on a 1993 International 4900 Single Axle Truck with 32,235 miles. DT466 Engine, Allison Automatic Transmission, 12' Johnson dump bed low profile, 11' Flink reversible plow, Flink Spreader. Equipment is being sold AS IS with no warranty or guarantee! Sealed bids must be in by March 7 to: Cheneys Grove Township Road District, Ryan Bottles Highway Commissioner, 302 N Jefferson St., Saybrook, IL 61770. Sealed bids will be opened March 8 @ 7pm in Township hall by township supervisor with option to raise bid.

FOR SALE



1991 Land Pride Overseeder

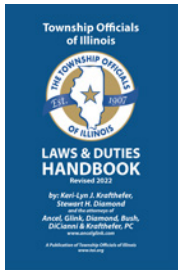
48" Width
3-Point Hitch
PTO Driven
Model # 051548; Serial #: L59702
Asking Price: \$1,500
Contact: Keith Padgett, Highway Commissioner
Champaign Township Road District
PO Box 3428
Champaign, IL 61826-3428
217-352-0321

Township equipment sells from our website, toi.org/Township-Perspective/Township-Classifieds, and from *Township Perspective*. List your surplus equipment now for results! For \$75 (copy w/photo) or \$25 (copy only), your township ad will be on our website and in the next available issue of *Township Perspective*. Email kayla@toi.org to advertise or for more information.

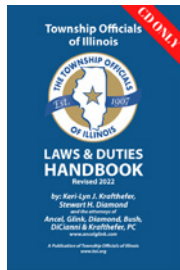
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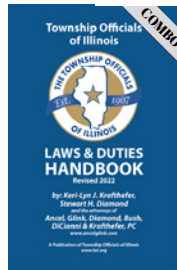
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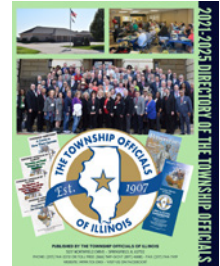
2022 Laws & Duties CD
\$30



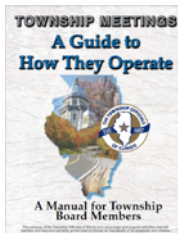
2022 Laws & Duties
Combo
\$45



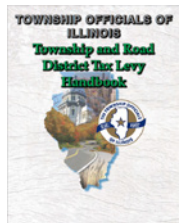
What's My Job?
\$5



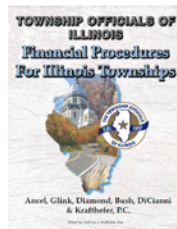
2021-2025 TOI Directory
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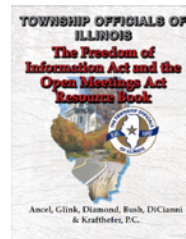
Township Meetings: A
Guide to How They
Operate
\$15



Township and Road
District Levy Handbook
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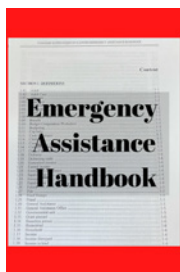
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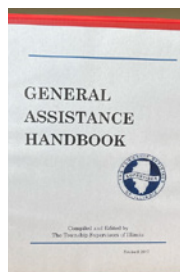
FOIA & OMA
Resource Book
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Emergency Assistance
Handbook
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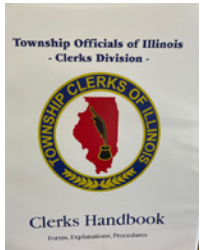


General Assistance
Handbook
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Clerks Handbook

Hand book & Thumb Drive - \$50
Thumb Drive Only - \$25

To purchase, contact Clerk Katy at
(312) 215-5577 or email her at
kdolanbaumer@hanovertownship.org
or at
Katy Dolan Baumer
Hanover Township Clerk
250 S. State Route 59
Bartlett, IL 60103



Township and Road District Checklist

2023 Township Calendar

All dates re: Public Hearings for BUDGET and APPROPRIATION ORDINANCES are dates often used by many townships and road districts. Many townships and road districts adopt their budgets in February or March before their fiscal year begins. You do, however, have until the end of the first quarter of the fiscal year to hold your hearings and adopt the budget.

Checklist dates are now available on the Events Calendar at toi.org

03/01/23	Last day to Request Agenda Item	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.
03/27/23	Annual Town Meeting Agenda	60 ILCS 1/30-10	Not less than 15 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.
03/27/23	Annual Township Meeting Notice	60 ILCS 1/30-10	Clerk must post notice of annual town meeting in 3 most public places at least 15 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.
03/31/23	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.
04/01/23	Fiscal Year Starts*	50 ILCS 330/3	1st day of fiscal year for most townships, road districts, and MTADs. However, board can change the fiscal year.
04/01/23	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 any news outlet that has filed an annual request for such notice.
04/01/23	Monthly Report to County Engineer	605 IL CS 5/6-201.13	Within 30 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.
04/09/23	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. The clerk no longer has to read the statement aloud as long as copies are made available.
04/09/23	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.

04/10/23	Highway Commissioner's 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.
04/10/23	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.
04/11/23	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 or Ramadan, the township board may postpone the annual town meeting to the first Tuesday following the last day of Passover or Ramadan.
04/30/23	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.
05/01/23	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.
05/30/23	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.
05/30/23	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.
06/30/23	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.
07/30/23	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.
09/27/23	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.
09/27/23	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.
09/30/23	Annual Treasurer's Report Completed*	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.

09/30/23	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. However, such publication requirement shall not apply to any county funds or county offices or funds or offices of other units of local government when an audit of such funds or offices has been made by a certified public accountant and a report of such audit has been filed with the appropriate county board or county clerk and a notice of the availability of the audit report has been published one time in an English language newspaper published in the town, district, or municipality in which that public officer holds his or her office, or, if no newspaper is published in such town, district, or municipality, then in a newspaper printed in the English language published in the county in which that public officer holds his or her office. The notice of availability shall include, at a minimum, the time period covered by the audit, the name of the firm conducting the audit, and the address and business hours of the location where the audit report may be publicly inspected.
09/30/23	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.
09/30/23	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.
12/05/23	Last Day to Determine Tax Levy for Truth in Taxation	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.
12/19/23	Last Day for 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.
12/26/23	Last Day to Hold Truth in Taxation Hearing, Adopt & File Tax Levies	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.

*Assumes fiscal year begins April 1

IN MEMORIAM



Former longtime Harlem Township (Winnebago Co.) Supervisor, **Doug Aurand**, passed away on January 20, 2023. In addition to being an active participant in TOI, he was a past Director of the Township Supervisors of Illinois Board. Doug began a long career in public service in 1970, when he was elected Winnebago County Treasurer, a position he held for 28.5 years. He went on to serve as a Rockford Township Trustee, and a member of the Winnebago County Board, in addition to serving as Harlem Township Supervisor. When he retired as Supervisor in 2011, he and his wife Julie moved to Florida. Never being one to fully retire, while in Florida Doug spent time working in the motion picture industry, working for the Volusia County Sheriff's Dept., and volunteering for the National Park Service. Doug was a proud veteran of the United States Air Force, stationed at the then-U.S. Airbase in Goose Bay Labrador, Canada. He was 81 at the time of his passing.

Randall Caldwell, 88, of Bunker Hill. He was a former Highway Commissioner of Dorchester Township (Macoupin Co.)

Robert "Bob" Conro, 96, of Starks died January 4. He was a former Trustee of Rutland Township (Kane Co.)

Don Crozier, 72, of Gifford died December 22. He was a former Trustee of Compromise Township (Champaign Co.)

Eugene Hobby, 94, of Stronghurst died December 30. He was a former Trustee of Raritan Township (Henderson Co.)

Robert Hodge of Crete died January 10. He was currently serving as Trustee of Crete Township (Will Co.)

Clarence Lawler, 82, of Loraine died January 10. He was a former Highway Commissioner of Houston Township (Adams Co.)

Patricia Nelson, 94, of Vermont died January 1. She was a former Township Clerk for Eldorado Township (McDonough Co.)

Dennis O'Brien, 61, of Princeton died December 21. He was a former Trustee of Ohio Township (Bureau Co.)

Sherry Polson, 81, of Paxton died December 25. She was a former Township Clerk of Button Township (Ford Co.)

Garelt Stahl, 78, of Seward died December 27. He was a former Trustee and current Supervisor of Seward Township (Winnebago Co.)

Everett Swanson, 89, of Geneseo died December 12. He was a former Trustee of Hanna Township (Henry Co.)

Bruce Trotter, 85, of Goose Lake died January 5. He was a former Highway Commissioner of Goose Lake Township (Grundy Co.)

Maurice VerBrugge, 89, of Geneseo died December 16. He was a former Trustee of Hanna Township (Henry Co.)

Kenneth Wolf, 91, of Neoga died January 9. He was a former Township Clerk of Friends Creek Township (Macon Co.)





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