

Responsibilities of Township Officials

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RESPONSIBILITIES OF TOWNSHIP SUPERVISOR

- Before entering office, the supervisor must be bonded in the amount of money that will come into the supervisor's hands, if a surety company acts as surety (in double the amount of money that will come into the supervisor's hands if individuals act as sureties).
- The bond as treasurer for the township is approved by the township clerk and filed in the office of the township clerk. The bond as treasurer for the road district is approved by the highway commissioner and filed in the office of the county clerk.
- Annual Supervisor's Report: Within 30 days before the annual township meeting, the supervisor must prepare and file with the township clerk, a full statement of the financial affairs of the township. This statement should also be given to the board of trustees.

The report should detail:

- balance
- amount of tax levied in the preceding year
- amount collected and paid over to supervisor
- amount paid out by the supervisor and on what account
- amount and kind of outstanding debt due and unpaid, as well as debt not yet due and when it will mature.

The clerk will post a copy of the statement at the place of the annual town meeting 2 days before the meeting is held. This statement will be read aloud by the clerk at the annual town meeting.

- Annual Treasurer's Report: As custodian of public monies, the supervisor must annually prepare a statement of receipts and disbursements. The report must be filed with the township clerk within 6 months after the end of the fiscal year. The township clerk will then file a certified copy of the report with the county clerk. The clerk will also publish a copy of the report in the newspaper. There is no statutory format for this report; therefore, the supervisor may design his or her own format. Remember that separate reports must be completed for the township and the road district.
- Annual Financial Report: This report is to be filed with the Comptroller's Office within 6 months after the end of the fiscal year. An audit should accompany the AFR if the township appropriates more than \$200,000 a year (\$850,000 of revenues for FY 2003 and thereafter).
- When the electors at an annual or special township meeting vote to transfer money from one fund to another, the supervisor as treasurer shall make the transfer. Remember, the only fund that you can transfer money out of is the town fund. Only one type of fund transfer can be made without elector approval: transferring money from the town fund to the General Assistance fund if there is a need.
- When the trustees order audited township bills to be paid, the supervisor must pay the bills if the money is in the said fund. When the highway commissioner orders road bills paid (and if they have been audited by the board of trustees), the supervisor must pay the bills.

- The supervisor is Supervisor of General Assistance and has sole jurisdiction over the office of General Assistance. The supervisor may appoint other employees without prior approval of the township board and determine their compensation and duties. Payments issued to General Assistance recipients may be made prior to auditing by the board of trustees.
- If the township is a state-receiving township, they must adopt the State Department of Public Aid manual. If the township is not a receiving township, the township can choose to adopt the DPA manual or the TOI Supervisors' Division General Assistance manual. Townships can also choose to write their own manual.
- When electors vote at an annual township meeting to come under the Illinois Municipal Retirement Fund, the supervisor must make application to the IMRF for a study of the township to see if they will accept the township into the fund.
- The supervisor, with the advice and consent of the township board, may appoint a township attorney.
- The supervisor is chair of the board of trustees. The supervisor has a vote on all matters and should exercise voting powers on all issues.

RESPONSIBILITIES OF TOWNSHIP BOARD OF TRUSTEES

- The township board has the power to call special township meetings. The township board determines the place for holding the annual or special township meetings.
- The resignation of a township official is made to the township board, except in the case of a multi-township assessor whose resignation is made to the multi-township board. Within 60 days, the township board must fill by appointment all vacancies occurring in any of the township offices, except for the office of multi-township assessor.
- The township board designates depositories for all township funds and road district funds.
- The township board has the power to audit the accounts of the supervisor and highway commissioner. They should check to see that the public official has drawn his or her order on the proper fund in line with the budget and appropriation ordinance. If orders are not in accord with the budget and appropriation ordinance, then the bills should not be approved. Also, if the account does not have funds in the bank to cover the order, the bill may not be paid. In terms of the highway commissioner, if he does not have an item budgeted for, then the trustees can refuse to allow the bill for that purchase. Otherwise the board has to approve the expenditures.
- Annual Audit: If a township appropriates \$200,000 or more during a fiscal year (exclusive of road funds), the township board must have a CPA audit done within 6 months after the close of each fiscal year. The board must file a copy of the audit with the township clerk and the county clerk. (The \$200,000 appropriation threshold has been changed to \$850,000 of revenues for FY 2003 and thereafter)
- In townships that appropriate less than \$200,000 a year (exclusive of road funds), the township board shall have all accounts and records of the township audited by an independent auditing committee composed of 3 township electors who are chosen by the board. A copy of the auditing committee's report must be filed with the township and county clerks. (The \$200,000 appropriation threshold has been changed to \$850,000 of revenues for FY 2003 and thereafter)

- Regardless of annual appropriation, every township board must have a CPA audit conducted within 6 months after a) the end of each term of office of the township supervisor and b) after a vacancy occurs in the office of the township supervisor.
- The township board prepares the township budget and appropriation ordinance within or before the first quarter of each fiscal year. The tentative form must be made conveniently available to public inspection at least 30 days prior to a public hearing. A notice of the public hearing must be published in the newspaper at least 30 days prior to the public hearing. A public hearing is held on the tentative budget, and the board of trustees adopts the budget. A copy of the budget is to be filed with the township and county clerks within 30 days after its adoption.
- The township board of trustees also approves and adopts the highway commissioner's budget or any part of the budget they deem necessary. Road district budget is adopted at the public hearing.
- During the month of June, the township board is required to adopt an ordinance stating its intent to comply with the Illinois Prevailing Wage Law. Within 30 days after adopting the ordinance, the township must publish in the newspaper a notice stating that the area's prevailing wage has been determined. A certified copy of the ordinance and the sample certificate should be filed with the Secretary of State's Office.
- The township board may borrow money from any bank or financial institution or, with the approval of the highway commissioner, from a township road district fund, if the money is to be repaid within one year from the time it is borrowed.
- The township board can make transfers between line items within any fund in the budget and appropriation ordinance not to exceed 10% of the total amount appropriated in each fund. You cannot make transfers between appropriated line items in different funds.
- The township board may amend the budget and appropriation ordinance anytime during the fiscal year by following the same procedure as is provided for its original adoption.

RESPONSIBILITIES OF TOWNSHIP CLERK

- The township clerk is clerk for the township, board of trustees, clerk of all township meetings, and ex-officio clerk for the highway commissioner.
- The clerk must give notice of the time and place of annual and special township meetings by posting written or printed notices in 3 of the most public places in the township at least 10 days before the meeting and by at least one publication in a newspaper, if there is an English language newspaper published in the township. The notice must set forth the agenda, as approved by the township board.
- The clerk is to keep minutes of the proceedings of all township meetings.
- The clerk may administer oaths and take affidavits in all cases required by law to be administered or taken by township officials.
- The township clerk shall annually certify to the county clerk the amount of taxes required to be raised for all township purposes.
- The clerk is responsible for taking the roll call on all votes. Appointments or filling of vacancies, setting of salaries, etc. require roll call votes.

- The township clerk must be present at all bid openings for both the township and the road district. The clerk is also responsible for placing the advertisement of bids at least once in the newspaper.
- The township clerk approves the supervisor's bond. The bond is filed in the township clerk's office with the clerk's approval endorsed on it.
- The clerk is a non-voting member of the township board of trustees. However, the clerk is entitled to cast one vote in the case of a tie vote to fill a vacancy in a township office.
- The township clerk accepts and files the Annual Supervisor's Report and posts a copy of the statement at the place of the annual township meeting 2 days before the meeting is held. The clerk reads the statement aloud at the annual township meeting.

RESPONSIBILITIES OF TOWNSHIP HIGHWAY COMMISSIONER

- The highway commissioner annually submits the tax levies for the following year. They are submitted to the township board so that they can be certified to the county clerk and filed no later than the last Tuesday in December. The certificate of levy may not be increased or decreased in any way by the township board. If the levy is an increase of more than 5% over the previous year's extension, then the road district will have to go through Truth in Taxation.
- Thirty days prior to the adoption of the road district's budget and appropriation ordinance, the highway commissioner must submit to the township clerk and the township board a tentative budget and appropriation ordinance. This budget will be available for public inspection for 30 days. The township board must approve the highway budget or any part thereof they deem necessary at the public hearing, on or before the last day of the first quarter of the fiscal year.
- Within 30 days preceding the annual township meeting, the highway commissioner must submit a report to the township board showing an inventory of equipment over \$200 and a statement of all outstanding bills.
- The highway commissioner shall not enter into a contract for the construction or repair of any road in excess of \$10,000 nor purchase any material, machinery or appliances for more than \$10,000 without the written approval of the county engineer.
- Except for professional services, when the cost of construction, materials, supplies, new machinery, or equipment exceeds \$10,000, the contract for such will be awarded by the highway commissioner to the lowest responsible bidder. An advertisement for bids must be published at least once by the township clerk in a newspaper at least 10 days prior to the time set for the opening of bids.
- The highway commissioner has the authority to contract with the highway commissioner of any other road district or with the corporate authorities of any municipality or county to furnish or obtain services and materials for the maintenance, repair and construction of roads.
- Within 30 days after issuing warrants, the highway commissioner must furnish the county engineer a list of such warrants showing where money was spent, for what purpose, and the amount expended. The township clerk must countersign and keep record of warrants.

- The township highway commissioner has the authority to purchase, lease or finance the purchase of equipment under contracts providing for payments in installments over a period of time not more than 10 years with interest not to exceed 9%.
- The road district must adopt an ordinance stating its intent to comply with the Illinois Prevailing Wage Law. Within 30 days after adoption, a notice must be published in the newspaper. A certified copy of the adopted ordinance and the certificate of compliance must be filed with the Secretary of State's Office.
- The highway commissioner's salary comes out of the town fund, or up to ½ can come out of the road and bridge fund or permanent road fund with the approval of the township board and the highway commissioner.
- In paying bills, the highway commissioner fills out an order for payment. This must be countersigned by the clerk prior to approval by the township board. The clerk then delivers all approved claims to the supervisor for payment.

Once the road district budget is adopted, the highway commissioner is free to spend as he sees fit as long as the expenditure is accounted for in the budget.

RESPONSIBILITIES OF ASSESSOR

- Review all the property with manufactured homes to be assessed for the Mobile Home Local Services Tax.
- Keep office running smoothly and efficiently. Submit a budget request to the township board annually.
- Keep up on new and old legislation.
- Be the source of facts, figures and information on economy and spending of taxing bodies.