

Illinois Municipal League - 2009 Municipal Calendar

The following is the 2009 Calendar of Statutory Duties for Municipal Officials prepared by the IML staff Roger Huebner, General Counsel, Brian Day, Staff Attorney, and Jerry Zarley, Paralegal. If you have any questions concerning this material, please contact the League at 217/525-1220.

Pursuant to Illinois law, municipal officials are required to perform certain duties at specified times throughout the calendar year. Non-home rule municipal officials must always comply with these statutory requirements. Home rule municipalities, however, must only comply with the requirements set forth by the statutes until such time as they may otherwise provide by ordinance, unless the power has been preempted by statute. Some requirements are set according to the calendar year, while others are set according to the fiscal year.

For purposes of this calendar, it is assumed the fiscal year begins May 1st, as it does in most municipalities. (The fiscal year in Chicago is the calendar year.) Some municipalities may have adopted a date different from May 1st for the beginning of their fiscal year. 65 ILCS 5/1-1-2(5). If so, this calendar must be adjusted to reflect that specific fiscal year.

There are also many duties to be performed by municipal officials at non-specified times. For example, all deeds or conveyances of property to the municipality must be recorded with the county recorder of deeds. Also, the county clerk should be notified of each acquisition of property by conveyance, annexation, condemnation or otherwise, so that the property will be placed on the tax exempt list. Annexation and disconnection ordinances should be recorded, as should all plats or other documents dedicating or vacating streets. The county map department should be notified of any change in street names when an annexation occurs. A municipality must file a document of annexation with both the county clerk and county authorities, and, when a municipal plan is adopted, it should be filed with the county clerk. Any affected fire protection district and library district must be notified of the annexation as well. 65 ILCS 5/7-1-1. In addition, when a municipality initiates action for involuntary annexation, it must notify the residents 15 days in advance of taking action, either through certified mail or in person. P.A. 95-0931, effective January 1, 2009.

In commission form municipalities, the bonds for the commissioners and the mayor are to be filed with and recorded by the county clerk. The bonds of all other municipal officers in a commission form municipality should be filed with the municipal clerk and the bond of the municipal clerk is to be filed with the municipal treasurer. 65 ILCS 5/4-4-2.

An ordinance authorizing the issuance of general obligation notes should be filed with the county clerk in time to be included in the next tax levy. 65 ILCS 5/8-4-25. Pursuant to the Bond Issue Notification Act, a public hearing concerning the intent to sell must be held. Notice of this hearing must be published by the clerk at least once in a newspaper of general circulation not less than 7 nor more than 30 days before the date of the hearing. Moreover, an ordinance authorizing the sale of non-referendum general obligation bonds or limited bonds may not be adopted for a period of 7 days after the final adjournment of the previously referred to public hearing. 30 ILCS 352/1 et seq. If a tax is to be abated, notice must be given to the county clerk in time to exclude the tax from the next levy.

For reporting data in connection with the Federal Equal Employment Opportunity Act, reference should be made to the rules and regulations of the Equal Employment Opportunity Commission; web address: www.eeoc.gov/.

All municipalities and counties that adopt a new building code or amend an existing code are required to provide a notice of any addition, adoption, amendment, or change to the Illinois Building Commission 30 days before the adoption of the code or amendment. 20 ILCS 3918/55. Also, every municipality must submit to the Illinois State Police a copy of their ordinances regulating the acquisition, possession, and/or transfer of firearms within the municipality six months after the effective date of this provision, and must submit any amendments to those regulations within 30 days after adoption. 430 ILCS 65/13.3.

References to the requirements of municipal officials in connection with elections are not included in this calendar. Information concerning elections should be obtained from your local county clerk and the State Board of Elections, 1020 South Spring Street, Springfield, IL 62704; phone (217)782-4141; Web address: www.elections.state.il.us/.

All candidates for offices must have a currently effective economic interest statement on file when they file for nomination for an office. 5 ILCS 420/4A-105(a). Some counties had adopted varying interpretations of whether Section 4A-105(a) refers to the last 12 months or the preceding calendar year. To avoid confusion, those individuals filing nominating petitions should contact their county clerk to determine which interpretation has been adopted, as a mistake could result in disqualification. The Illinois Governmental Ethics Act also requires the filing of an economic interest statement by persons subject to the Act on or before May 1st unless the officer has already filed a statement in relation to the same unit of government during that calendar year. 5 ILCS 420/4A-105. It is possible that a person who did not file a statement at the time of nomination must file a statement to meet the May 1st deadline. The Illinois Governmental Ethics Act requires the chief administrative officer or his or her designee to certify to the county clerk a list of names and mailing addresses of those individuals required to file statements of economic interest. 5 ILCS 420/4A-106. It is highly recommended that your municipal attorney be consulted in determining who is required to file these statements, as the subjective standard set forth in the law is sometimes confusing. Only members of boards and commissions who have authority to authorize the expenditure of public funds must file statements and members of boards or commissions who function in an advisory capacity are exempt from filing under the Act. In addition, employees who function in a ministerial capacity with regard to issuing licenses and permits are exempt from filing under the Act.

All public bodies may destroy verbatim records, in the form of audio or video recordings, of closed meetings without notification to or the approval of a records commission or State Archivist under the Local Records Act or the State Records Act no less than 18 months after the completion of a meeting recorded after (1) the public body approves the destruction of a particular recording; and (2) the public body approves minutes of the closed meeting that meet the written minutes requirements of subsection 2.06(a) of the Open Meetings Act. 5 ILCS 120/20.6(c).

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ANNUAL PERFORMANCE

1. The mayor or president shall give the council information relative to the affairs of the municipality, and may recommend for their consideration such measures as he or she believes expedient. 65 ILCS 5/3.1-35-5.

2. Compensation of elected officials, including those of home-rule units, must be fixed by ordinance at least 180 days before the beginning of the terms of the officials whose compensation is to be fixed. Salaries shall neither be increased nor diminished during the officer's term. 50 ILCS 145/2; 65 ILCS 5/3.1-50-10.

3. One or more banks or savings and loan associations may be selected as municipal depositories. A depository remains a designated depository until a new depository is designated. 65 ILCS 5/3.1-35-50, 4-5-22.

4. Within six months after the end of each fiscal year, the municipal treasurer of each city, village or incorporated town with a population of less than 500,000 as determined by the last preceding federal census, must prepare and file with the municipal clerk an annual account of moneys received and expenditures incurred during the preceding fiscal year (vendors receiving less than \$2,500 in the aggregate need not be listed separately). At the treasurer's option, compensation may be listed either by the exact compensation paid to each officer and employee, or all persons receiving a range of salaries may be listed by compensation category. The municipal clerk shall publish the annual accounts in a newspaper published in the municipality, or if no newspaper is published therein, then in a newspaper having general circulation in the municipality. In municipalities with a population less than 500, the account need only be posted in three prominent places in the municipality. 65 ILCS 5/3.1-35-65.

5. Within six months after the end of each fiscal year, the municipal treasurer in municipalities with populations under 500,000 must file with each town collector and the county collector a copy of the annual account together with an affidavit of the clerk of the municipality stating that the copy is a true and correct copy of the annual account and that it was published or posted as required by Section 3.1-35-65. Failure to file with the town or county collector will result in the withholding of funds due to the municipality. Furthermore, the responsible public officer could be found guilty of a petty offense and fined \$25-\$100. 65 ILCS 5/3.1-35-70, 3.1-35-75, 3.1-35-80.

6. The American flag must be flown each day of the week from the City or Village Hall and Village Square, and at the principal entrance to all public parks. 5 ILCS 465/3b.

7. The annual Tax Increment Financing (TIF) Report must be filed with the Comptroller, and it must be filed separate from any other annual report filed with the Comptroller. 65 ILCS 5/8-8-3.5.

8. Pursuant to Public Act 95-0807, effective August 12, 2008, municipalities with less than 250,000 inhabitants with an organized fire department, **are no longer authorized** to annually appropriate foreign fire insurance funds to the department's foreign fire insurance board. Instead, the funds will be sent directly to the treasurer of the foreign fire insurance board. As part of the annual municipal audit, foreign fire insurance funds **must still be**

audited to verify that department purchases are for maintenance, use, and benefit of the department. 65 ILCS 5/11-10-2.

9. The corporate authorities shall annually print, for public distribution, a financial report of the operations of a municipal utility. The accounts of each public utility shall also be examined annually by an accountant who shall report the results of his examination to the corporate authorities. 65 ILCS 5/11-117-13. The corporate authorities of every municipality owning a public utility shall cause the accounts of such utility to be audited annually and the council or board shall cause to be printed or published an annual report of the operation of any municipal utility in one or more newspapers published in the municipality, or if no newspaper is published therein, then in one or more newspapers with a general circulation within the municipality. In municipalities having a population of less than 500, the report need only be posted in three prominent places in the municipality. 65 ILCS 5/11-123-14.

10. As soon as possible after the close of the fiscal year but within six months, the corporate authorities of each municipality having a population of 800 or more or having a bonded debt or owning or operating a public utility shall cause an annual audit of the funds and accounts of the municipality to be made by accountants employed by the municipality or retained by the Comptroller. 65 ILCS 5/8-8-3, 11-130-11.

11. Municipalities with a population of less than 800 which do not own or operate a public utility and do not have a bonded debt shall file an annual financial report with the Comptroller. The report is made on forms devised by the Comptroller and does not require an accountant for its preparation. 65 ILCS 5/8-8-3.

12. All municipalities, except those referred to in item 11 (above), shall file annually with the Comptroller a supplemental financial report on forms devised and approved by the Comptroller. 65 ILCS 5/8-8-3.

13. Two copies of the annual municipal audit shall be made, signed by the accountant and filed with the municipality. One copy shall be made available for public inspection and one shall be filed with the Comptroller. 65 ILCS 5/8-8-7.

14. In commission form municipalities, at the end of each fiscal year, an annual audit of all books and accounts must be made and published in pamphlet form. 65 ILCS 5/4-5-16.

15. In commission form municipalities with fewer than 15,000 inhabitants, the council shall annually print in pamphlet form, a detailed itemized statement of all receipts and expenses of the municipality and a summary of its proceedings during the preceding year. Copies of this report shall be furnished to the state library, the city library, all daily and weekly newspapers with a general circulation in the municipality, and all persons who request a copy from the municipal clerk. This report is to be made monthly in commission form municipalities with a population of more than 15,000. 65 ILCS 5/4-5-16.

16. The accounts of municipally owned street railways shall be examined annually by an accountant and the council shall print a financial report concerning the same for public distribution. 65 ILCS 5/11-122-5.

17. The corporate authorities of every municipality owning a municipal coliseum shall cause an annual audit of the

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accounts of the coliseum and an annual financial report concerning the same shall be printed for public distribution. 65 ILCS 5/11-67-9.

18. The corporate authorities of every municipality owning and operating a municipal convention hall shall cause the accounts of said convention hall to be audited annually. The council or board shall publish an annual financial report concerning the municipal convention hall in a newspaper published in the municipality, or if no newspaper published therein, then in a newspaper with a general circulation within the municipality. 65 ILCS 5/11-65-9.

19. The accounts of municipal sewerage systems shall be audited annually and made available for public inspection. 65 ILCS 5/11-141-8.

20. The art commission of any city or village shall record its proceedings and make a report thereof in writing annually to the mayor or president. 65 ILCS 5/11-46-5.

21. The board of fire and police commissioners shall file an annual report of its activities and of its rules in force and the practical effect thereof with the mayor or president at the time the corporate authorities may provide. The board shall also submit an annual budget request to the municipal governing body prior to the end of each fiscal year. 65 ILCS 5/10-2.1-19.

22. Each municipal housing authority may make an annual report of its activities to the presiding officer and legislative authorities of the city. The appointing authority for a housing authority may, by ordinance or resolution, require an annual report and budget. 310 ILCS 10/8.9, 8.11.

23. The board of directors of a city-owned hospital shall make an annual report of its activities to the city council on or before the second Monday in June. 65 ILCS 5/11-23-8.

24. Municipalities that have employees under social security must send their FICA contributions at such times as may be designated by the Internal Revenue Service. 40 ILCS 5/21-105.2, 21-109(a).

25. Contributions to the Illinois Municipal Retirement Fund (IMRF) must be deducted each pay period from covered employee's pay and remitted to IMRF along with the contribution of the municipality. This requirement is mandatory for municipalities with a population of over 5,000 except those municipalities providing social security coverage when their population first exceeds 5,000. 40 ILCS 5/7-132, 7-172.

26. A playground or recreation board that manages a community building shall make a report of its receipts and expenditures to the corporate authorities within 30 days after the close of the fiscal year. At least 10 days prior to the passage of the municipal appropriation, the board must submit to the corporate authorities an itemization of the amount of money needed for community building purposes in the ensuing year. 65 ILCS 5/11-63-11.

27. In counties having a population of less than 1,000,000, delinquent special assessments must be reported annually by the collector of the municipality to the county collector. 65 ILCS 5/9-2-85.

28. Municipalities must annually deposit the amount determined by an actuarial report to be necessary for the current funding of the Police Pension Fund. 40 ILCS 5/1A-111; 3-127.

29. Municipalities must annually deposit the amount

determined by an actuarial report to be necessary for the current funding of the Fire Pension Fund. 40 ILCS 5/1A-111, 4-118.

30. When annually determining the actuarial requirements of pension funds, municipalities must either obtain an actuarial statement from the Public Pension Division of the Illinois Department of Financial and Professional Regulation or from a "qualified actuary." 40 ILCS 5/1A-111.

31. Each civil service commission must publish an annual status report by December 31 regarding its investigations of allegations of unreasonable force against police officers. The report must include the number of officers against whom such charges were filed and a listing of unreasonable force allegations for which a decision was made not to file charges. Information regarding the identities of witnesses and victims and of officers against whom charges were not filed is exempt from disclosure under Section 7 of the Freedom of Information Act. 65 ILCS 5/10-1-18(d).

32. Annual membership dues for the Illinois Municipal League should be approved by council or board. 65 ILCS 5/1-8-1.

33. At the end of each calendar or fiscal year, municipalities must prepare a schedule of all regular meetings for the coming year containing the regular dates, times and places of such meetings and post notice thereof together with time and place of meetings. The schedule shall be given to all news media requesting it. Notice shall also be given of special, rescheduled or reconvened meetings. 5 ILCS 120/2.02.

34. An annual statement of each pension fund shall be filed with the Public Pension Division of the Illinois Department of Financial and Professional Regulation within six months following the close of the fiscal year of the pension fund. 40 ILCS 5/1A-109.

35. Municipalities should file information concerning each newly hired employee with the Illinois Department of Employment Security. 820 ILCS 405/1801.1.

36. Municipalities choosing to levy a tax for the payment of principal of and interest on general obligation bonds or limited bonds may do so at any time prior to March 1st of the calendar year during which the tax will be collected, notwithstanding the December deadline to pass the annual tax levy ordinance. 30 ILCS 350/16.

37. Municipalities which individually self-insure and establish reserves must annually have the amount of those reserves certified by an independent auditor, actuary or underwriter and must include that certification in an annual report. 745 ILCS 10/9-103 (a-5). The Local Governmental and Governmental Employees Tort Immunity Act requires municipalities to include a list of all expenditures from the reserve or from property taxes levied for tort immunity purposes in the annual report of individual self-insured. 745 ILCS 10/9-103.

38. In municipalities with a population of less than 500,000, the corporate authorities shall pass the annual appropriation ordinance within the first quarter of the fiscal year. 65 ILCS 5/8-2-9.

39. Police and firefighter pension boards are required to issue an annual report on the financial condition of the funds. This report must be provided to the city council or village board prior to the meeting held for appropriating and levying taxes. The

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municipal board or city council may publish the annual financial report received from the police and fire pension boards within a newspaper of general circulation, or on the municipality's website. If published, this information must be presented in its entirety as specified under 40 ILCS 5/3-143 and 40 ILCS 5/4-134.

QUARTERLY

40. A quarterly statement shall be submitted by the board of inspectors of houses of correction to the municipal comptroller who shall submit it to the corporate authorities. 65 ILCS 5/11-4-5.

EVERY SIX MONTHS

41. A public body shall meet no less than semi-annually to review minutes of closed sessions. Upon review of the minutes, it should be determined and reported in open session whether the need for confidentiality still exists as to all or parts of those minutes or whether the minutes no longer require confidential treatment and should be available for public inspection. 5 ILCS 120/2.06.

42. Safety testing shall be performed on municipal ambulances every six months. 625 ILCS 5/13-101, 13-109.

MONTHLY

43. All officers or agents of municipal bodies, except treasurers, who receive any funds or other things of value by virtue of their position, must prepare a record thereof in triplicate. One copy shall be delivered to the board or council, one copy to the treasurer and one is retained as a record by the person receiving the funds. All monthly receipts are to be paid or delivered to the treasurer no later than the middle of the following month. 30 ILCS 20/1.

44. The treasurer must file with the clerk each month a copy of all receipts. 65 ILCS 5/3.1-35-40.

45. The treasurer, at the end of every month, or more often if required by the corporate authorities, shall render an account under oath to the corporate authorities showing the state of the treasury and the balance in the treasury. The account should be accompanied with a statement of all money received and all money paid out by the treasurer. On the day the account is rendered, all paid warrants shall be delivered by the treasurer to the municipal clerk for filing. 65 ILCS 5/3.1-35-45.

46. In commission form municipalities with a population over 15,000, the council shall print monthly a pamphlet summarizing its proceedings and itemizing the receipts and expenses of the municipality during the preceding month. This report is to be made annually in commission form municipalities with a population of less than 15,000. 65 ILCS 5/4-5-16.

47. The board of directors of a municipal tuberculosis sanitarium shall make a monthly report to the corporate authorities concerning their activities and pay over all money received to the municipal treasurer. 65 ILCS 5/11-29-10.

48. In commission form municipalities, the council shall meet twice each month. 65 ILCS 5/4-5-12.

49. If the corporate authorities willfully fail or refuse to act upon final plats for subdivision or resubdivision within 60 days, the municipality shall be liable for damages. 65 ILCS 5/11-12-8.

50. The contractor and each subcontractor of a public works project is required to submit a certified payroll to the public body in charge of the project every month, and the public body is required to maintain these records for at least three (3) years. 820 ILCS 130/5.

WEEKLY

51. Weekly, or more often if required by the council, the collector shall pay to the treasurer all money received by him. The collector shall immediately file the treasurer's receipt thereof with the clerk. The clerk shall give the collector a copy of the filed receipt. 65 ILCS 5/3.1-35-120.

52. Municipalities in counties containing 200,000 or more inhabitants must furnish copies of building permits to the township assessor and the county assessor within 15 days of the issuance of such permit. 65 ILCS 5/11-39-1.

DAILY

53. Collected public funds not needed for immediate disbursement shall be invested within 2 working days at prevailing interest rates or better. 30 ILCS 225/1.

JANUARY

54. The accounts of the house of corrections shall be closed and balanced on January 1st, and a report regarding the annual operations shall be made and submitted to the corporate authorities and to the Governor. 65 ILCS 5/11-4-5.

55. Candidates for office who are subject to the Illinois Governmental Ethics Act filing requirements must file a statement at the time of filing for nomination, unless they have filed such a statement within the preceding year. 5 ILCS 420/4A-105.

56. On or before February 1 of each year, the chief administrative officer of each unit of local government or his/her designee shall certify to the county clerk the names and mailing addresses of those persons required to file statements of economic interest pursuant to the Illinois Governmental Ethics Act. The chief executive officer or his/her designee shall set forth the names in alphabetical order by county of residence and shall certify the list to the county clerk of the counties in which those persons reside. (If the person resides outside of Illinois or in another county, the list shall be sent to the county clerk of the county where the principal office of the unit of local government with which the person is associated is located.) 5 ILCS 420/4A-106.

57. On or before March 1 of each calendar year, every law enforcement agency is required to submit racial profiling information and other data required to be collected from traffic stops during July through December of the previous calendar year to the Illinois Department of Transportation. 625 ILCS 5/11-212.

FEBRUARY

58. On or before February 1 of each year, the chief administrative officer of each unit of local government or his/her designee shall certify to the county clerk the names and mailing addresses of those persons required to file statements of economic interest pursuant to the Illinois Governmental Ethics Act. The chief executive officer or his/her designee shall set forth the names

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in alphabetical order by county of residence and shall certify the list to the county clerk of the counties in which those persons reside. (If the person resides outside of Illinois or in another county, the list shall be sent to the county clerk of the county where the principal office of the unit of local government with which the person is associated is located.) 5 ILCS 420/4A-106.

59. Municipalities choosing to levy a tax for the payment of principal and interest on general obligation bonds or limited bonds may do so at any time prior to March 1st of the calendar year during which the tax will be collected, notwithstanding the December deadline to pass the annual tax levy ordinance. 30 ILCS 350/16.

60. By March 31st of each year, the corporate authorities shall cause the zoning map to be published. If there are no changes from the preceding year, no map shall be published. 65 ILCS 5/11-13-19.

61. The annual budget must be passed before the start of the fiscal year by municipalities that have adopted the Optional Budget Officer System (65 ILCS 5/8-2-9.1 through 8-2-9.10) in lieu of the Appropriations Ordinance System. 65 ILCS 5/8-2-9. The annual appropriation ordinance or budget, as well as an estimate of revenues anticipated to be received by the municipality in the following fiscal year, must be filed with the County Clerk within 30 days of the adoption of the appropriation ordinance or budget. 35 ILCS 200/18-50.

62. Any municipality with a population of less than 500,000 which attempts to impose, amend or repeal the Simplified Municipal Telecommunications Tax must file a certified copy of such ordinance with the Illinois Department of Revenue prior to March 20, or September 20. Ordinances received prior to March 20 will be collected on or after the following July 1. Ordinances received prior to September 20 will be collected on or after the following January 1. 35 ILCS 636/5-20.

63. On or before the first day of April, home rule and non-home rule municipalities imposing or discontinuing a retailer's occupation tax or effecting a change in the rate thereof must file a certified copy of any ordinance or resolution (and referendum if appropriate) with the Department of Revenue. Ordinances received by the Illinois Department of Revenue by April 1 will be collected July 1. Ordinances received by October 1 will be collected January 1. 65 ILCS 5/8-11-1, and 65 ILCS 8-11-1.1.

64. On or before March 1 of each calendar year, every law enforcement agency is required to submit racial profiling information and other data required to be collected from traffic stops during July through December of the previous calendar year to the Illinois Department of Transportation. 625 ILCS 5/11-212.

MARCH

65. By March 31st of each year, the corporate authorities shall cause the zoning map to be published. If there are no changes from the preceding year, no map shall be published. 65 ILCS 5/11-13-19.

66. Any municipality with a population of less than 500,000 which attempts to impose, amend or repeal the Simplified Municipal Telecommunications Tax must file a certified copy of such ordinance with the Illinois Department of Revenue prior to

March 20, or September 20. Ordinances received prior to March 20 will be collected on or after the following July 1. Ordinances received prior to September 20 will be collected on or after the following January 1. 35 ILCS 636/5-20.

67. On or before the first day of April, home rule and non-home rule municipalities imposing or discontinuing a retailer's occupation tax or effecting a change in the rate thereof must file a certified copy of any ordinance or resolution (and referendum if appropriate) with the Department of Revenue. Ordinances received by the Illinois Department of Revenue by April 1 will be collected July 1. Ordinances received by October 1 will be collected January 1. 65 ILCS 5/8-11-1, and 65 ILCS 8-11-1.1.

68. Where the Act has been adopted, members of the Board of Fire and Police Commissioners are to be appointed by the mayor or village president with the consent of the council or board. However, no such appointment shall be made by the mayor or president within 30 days before his term of office expires. 65 ILCS 5/10-2.1-1, 10-2.1-2.

69. The annual budget must be passed before the start of the fiscal year by municipalities that have adopted the Optional Budget Officer System (65 ILCS 5/8-2-9.1 through 8-2-9.10) in lieu of the Appropriations Ordinance System. 65 ILCS 5/8-2-9. The annual appropriation ordinance or budget, as well as an estimate of revenues anticipated to be received by the municipality in the following fiscal year, must be filed with the County Clerk within 30 days of the adoption of the appropriation ordinance or budget. 35 ILCS 200/18-50.

APRIL

70. Between the 1st and the 10th of April of each year, the city collector shall file with the clerk a statement of all the money collected by him or her during the year, the particular warrant, special assessment, or account on which collected, the balance of the money uncollected on all warrants in the collector's possession and the balance remaining uncollected at the time of the return on all warrants that the collector returned to the clerk during the preceding fiscal year. Within 10 days, the clerk shall publish the statement at least once in a newspaper published in the municipality, or with a newspaper with a general circulation within the municipality. In municipalities with less than 500 in population, the statement need only be posted in three prominent places in the municipality. 65 ILCS 5/3.1-35-125.

71. Unless otherwise provided by ordinance, the municipal fiscal year begins on May 1st. The fiscal year for municipalities with 500,000 or more inhabitants begins January 1. 65 ILCS 5/1-1-2(5).

72. In commission form municipalities, councils must meet and appoint officers and assign departments at the first meeting after their election or as soon as practicable thereafter, except where candidates for commissioner are required to run for a specific office. 65 ILCS 5/4-5-3, 4-5-4.

73. The quarterly report by the board of inspectors of the house of corrections must be made and filed with the corporate authorities. 65 ILCS 5/11-4-5.

74. A person subject to the filing requirements of the Illinois Governmental Ethics Act must file a statement on or before

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May 1st of each year, unless he/she has already filed a statement in relation to the same unit of government in that calendar year. 5 ILCS 420/4A-105.

75. On or before the 15th of May of each year, and before the annual appropriation ordinance is prepared by the corporate authorities, the comptroller shall submit an annual report and estimate of expenses to the council or board. In this report, the comptroller shall classify the different objects and purposes of expenditure giving the amount required for each, show the aggregate income of the preceding fiscal year, show the amount of liabilities upon which interest is to be paid, show the bonds and debts payable during the year, and give any other information that the comptroller deems necessary. 65 ILCS 5/3.1-35-115.

76. The annual budget must be passed before the start of the fiscal year by municipalities that have adopted the Optional Budget Officer System (65 ILCS 5/8-2-9.1 through 8-2-9.10) in lieu of the Appropriation Ordinance System. 65 ILCS 5/8-2-9. The annual appropriation ordinance or budget, as well as an estimate of revenues, anticipated to be received by the municipality in the following fiscal year must be filed with the county clerk within 30 days of the adoption of the appropriation ordinance or budget. 35 ILCS 200/18-50.

MAY

77. The terms of elected municipal officers shall commence at the first regular or special meeting of the corporate authorities after receipt of the official election results from the county clerk of the regular municipal election. (Unless by ordinance, the date is fixed at another time which cannot be later than the first regular or special meeting in the month of June.) 65 ILCS 5/3.1-10-15.

78. A person subject to the filing requirements of the Illinois Governmental Ethics Act must file a statement on or before May 1st of each year, unless he has already filed a statement in relation to the same unit of government in that calendar year. 5 ILCS 420/4A-105.

79. The annual appropriation ordinance must be passed by municipalities with less than 500,000 inhabitants during the first quarter of the fiscal year unless the municipality has adopted the Optional Budget Officer System (65 ILCS 5/8-2-9.1 through 8-2-9.10) in lieu of the Appropriation Ordinance System. 65 ILCS 5/8-2-9.

80. In municipalities with a population between 2,000 and 500,000, the proposed appropriation ordinance must be made available to public inspection not less than 10 days before its adoption and there must be at least one public hearing thereon. Notice of the hearing shall be given by publication at least 10 days before the time and place of the hearing. The notice must state the time and place of the hearing and before any final action is taken on the ordinance, the corporate authorities may revise, alter, increase or decrease the items contained in the ordinance. 65 ILCS 5/8-2-9.

In municipalities with over 500 in population, the ordinance must be published in pamphlet form or in a newspaper with a general circulation in the municipality within 30 days after its passage. In municipalities with less than 500 in population where no newspaper is published, publication may be made by posting a

notice in three prominent places in the municipality. The annual appropriation ordinance adopted under Section 8-2-9 shall take effect upon passage. 65 ILCS 5/1-2-4.

The annual appropriation ordinance or budget, as well as an estimate of revenues, anticipated to be received by the municipality in the following fiscal year must be filed with the county clerk within 30 days of the adoption of the appropriation ordinance or budget. 35 ILCS 200/18-50.

81. Within thirty days after the expiration of the fiscal year of the city or village [fiscal year begins on election day unless otherwise provided], the library board shall submit to the council or board of trustees and the Illinois State Library an annual statement of liabilities including those for bonds outstanding or due for judgments, settlements, liability insurance or for amounts due under a certificate of the board. 75 ILCS 5/4-10.

82. The treasurer of the police pension funds in all municipalities between 5,000 and 500,000 population shall file an annual report with the trustees and council on the second Tuesday of May. 40 ILCS 5/3-141.

83. The term of office of the inspectors of the house of corrections, appointed by the mayor, begins the first Monday in May. 65 ILCS 5/11-4-2.

84. Approve resolution authorizing delegates to attend the 2009 conference of the Illinois Municipal League. The 2009 annual conference will be held September 24 – September 27 at the Hilton Chicago Hotel.

****NOTE:** If the fiscal year for your municipality is a period other than May 1st - April 30th, the items covered under the month of May having to do with the fiscal year will fall under the first month of the particular fiscal year adopted by your municipality.

JUNE

85. The annual appropriation ordinance must be passed by municipalities with a population under 500,000 during the first quarter of the fiscal year. 65 ILCS 5/8-2-9.

86. On or before the second Monday in June of each year, the report of the board of directors of municipal tuberculosis sanatoriums must be filed with the corporate authorities. 65 ILCS 5/11-29-11.

87. Before July 1st of each year, the directors of the municipal tuberculosis sanatorium are to be appointed by the mayor or the president. 65 ILCS 5/11-29-4.

88. Before July 1st of each year, the directors of municipal coliseums are to be appointed by the mayor or president. 65 ILCS 5/11-66-5.

89. Library trustees in cities are to be appointed by the Mayor before July 1. 75 ILCS 5/4-1.1.

90. On or before the second Monday in June, the board of directors of hospitals in cities of less than 100,000 in population shall make an annual report to the city council. 65 ILCS 5/11-23-8.

91. During the month of June of each calendar year, municipalities must investigate and ascertain the prevailing rate of wages to be paid for work on public works and post or keep available its determination of such prevailing wages as well as file a certified copy thereof in the office of the Secretary of State in Springfield and the office of the Illinois Department of Labor no later than July 15. 820 ILCS 130/9. A municipality may request the

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Department of Labor to ascertain the prevailing rate of wages. 820 ILCS 130/4 & 820 ILCS 130/9.

92. Those persons or entities required to file a report under the Lobbyist Registration Act must do so by July 31. Thirty days after filing in accordance with the Lobbyist Registration Act, the lobbyist shall notify each official on whose behalf an expenditure has been made. Notification shall include the name of the registrant, the total amount of the expenditure, the date on which expenditure occurred, and the subject matter of the lobbying activity. 25 ILCS 170/6. Individuals required to register must provide a copy of the report to each official listed in the report at least 25 days before the deadline for filing (July 31). 25 ILCS 170/6.5.

93. On or before August 1 of each calendar year, every law enforcement agency is required to submit racial profiling information and other data required to be collected from traffic stops during January through June of the previous calendar year to the Illinois Department of Transportation. 625 ILCS 5/11-212.

JULY

94. The annual appropriation ordinance must be passed during the first quarter of the fiscal year in municipalities with populations of less than 500,000. 65 ILCS 5/8-2-9.

95. A quarterly statement of the inspectors of the house of corrections must be submitted to the comptroller who then submits the statement to the corporate authorities for approval. 65 ILCS 5/11-4-5.

96. The annual report of the inspector of weights and measures in municipalities with a population of 25,000 or more is to be made to the Director of Agriculture on July 1st. 225 ILCS 470/19.

97. On or before the first day of August, a report of delinquent special assessments and special taxes is to be made by the collector. 65 ILCS 5/9-2-82.

98. Those persons or entities required to file a report under the Lobbyist Registration Act must do so by July 31. Thirty days after filing in accordance with the Lobbyist Registration Act, the lobbyist shall notify each official on whose behalf an expenditure has been made. Notification shall include the name of the registrant, the total amount of the expenditure, the date on which expenditure occurred, and the subject matter of the lobbying activity. 25 ILCS 170/6. Individuals required to register must provide a copy of the report to each official listed in the report at least 25 days before the deadline for filing (July 31). 25 ILCS 170/6.5.

99. On or before August 1 of each calendar year, every law enforcement agency is required to submit racial profiling information and other data required to be collected from traffic stops during January through June of the previous calendar year to the Illinois Department of Transportation. 625 ILCS 5/11-212.

AUGUST

100. Between August 1, and September 15, nominations for the board of trustees of the Illinois Municipal Retirement Fund are to be made. 40 ILCS 5/7-175(a). **NOTE:** Cities and villages with a population over 5,000 are automatically subject to the Act. However, participation is not mandatory for any municipality that

attains a population of over 5,000 after having provided social security coverage for its employees. Each participating municipality may nominate and vote for the four Executive Trustees who are part of the eight member board. 40 ILCS 5/7-174(b)(1).

101. In counties other than Cook County, the municipal collector shall advertise delinquent special assessments, preparatory to sale at any time after August 15. 65 ILCS 5/9-2-83, 9-2-84. Publication of the advertisement must be made not more than 30 days or less than 15 days in advance of the date for judgment. Return of delinquent special assessments shall be made five days prior to the date fixed for application for judgment. 65 ILCS 5/9-2-85.

102. Any municipality with a population of less than 500,000 which attempts to impose, amend or repeal the Simplified Municipal Telecommunications Tax must file a certified copy of such ordinance with the Illinois Department of Revenue prior to September 20. Ordinances received prior to September 20 will be collected on or after the following January 1. 35 ILCS 636/5-20.

103. On or before the first day of October, home rule and non-home rule municipalities imposing or discontinuing a retailer's occupation tax or effecting a change in the rate thereof must file a certified copy of any ordinance or resolution (and referendum if appropriate) with the Department of Revenue. Ordinances received by October 1 will be collected January 1. 65 ILCS 5/8-11-1, and 65 ILCS 8-11-1.1.

SEPTEMBER

104. Compensation of elected officials, including those of home rule units, must be fixed by ordinance at least 180 days before the beginning of the terms of the officials whose compensation is to be fixed. 50 ILCS 145/2; 65 ILCS 5/3.1-50-10.

105. In September, votes must be cast for trustee of the Illinois Municipal Retirement Fund. The election shall be completed by December 31st of the year. 40 ILCS 5/7-175.

106. Biennially, all municipalities with 100 or more employees must prepare an equal employment opportunity report (Form EEO-4) documenting sex, race and salary data for all employees including part-time help. The report is to be submitted to the Equal Employment Opportunity Commission by September 30 in odd numbered years. This form will be supplied by the EEOC to those municipalities required to participate.

107. Any municipality with a population of less than 500,000 which attempts to impose, amend or repeal the Simplified Municipal Telecommunications Tax must file a certified copy of such ordinance with the Illinois Department of Revenue prior to September 20. Ordinances received prior to September 20 will be collected on or after the following January 1. 35 ILCS 636/5-20.

108. On or before the first day of October, home rule and non-home rule municipalities imposing or discontinuing a retailer's occupation tax or effecting a change in the rate thereof must file a certified copy of any ordinance or resolution (and referendum if appropriate) with the Department of Revenue. Ordinances received by October 1 will be collected January 1. 65 ILCS 5/8-11-1, and 65 ILCS 8-11-1.1.

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OCTOBER

109. Compensation of elected officials, including those of home rule units, must be fixed at least 180 days before the beginning of the terms of the officials whose compensation is to be fixed. 50 ILCS 145/2; 65 ILCS 5/3.1-50-10.

110. The Truth in Taxation Act provides that not less than 20 days before any taxing body makes its tax levy it must determine how many dollars in aggregate property tax extensions will be necessary. If the amount determined is more than 105% of the previous year's extensions plus any amount abated by the corporate authorities prior to the extension, an additional notice published in the newspaper and a public hearing are required before the levy can be adopted. The notice must state the amount of the previous year's aggregate property tax extensions, the amount of the current year's property tax levy, the percentage increase and the date, place and time of the public hearing. 35 ILCS 200/18-60, 18-65.

The notice must be no less than one-eighth page in size, and the smallest type used must be twelve point and must be enclosed in a black border no less than 1/4 inch wide. It cannot be published in the legal notices or classified section of the newspaper. The public hearing must be held between 7 and 14 days after the notice is published in the newspaper. 35 ILCS 200/18-70, 18-75, 18-80.

111. For municipalities having a fiscal year which begins May 1, the treasurer's report for the preceding year must be filed with the clerk by the end of October. The municipal clerk shall publish the account in a newspaper published in the municipality, or if no newspaper is published therein, then a newspaper having a general circulation. In municipalities with a population less than 500, the account need only be published in three prominent places in the municipality. 65 ILCS 5/3.1-35-65.

112. The quarterly statement by inspectors of houses of correction must be submitted to the comptroller for approval by the corporate authorities. 65 ILCS 5/11-4-5.

NOVEMBER

113. The tax levy ordinance must be passed and a certified copy thereof filed with the county clerk on or before the last Tuesday in December. 65 ILCS 5/8-3-1.

114. The Truth in Taxation Act provides that not less than 20 days before any taxing body makes its tax levy it must determine how many dollars in aggregate property tax extensions will be necessary. If the amount determined is more than 105% of the previous year's extensions plus any amount abated by the corporate authorities prior to the extension, an additional notice published in the newspaper and a public hearing are required before the levy can be adopted. The notice must state the amount of the previous year's aggregate property tax extensions, the amount of the current year's property tax levy, the percentage increase and the date, place and time of the public hearing. 35 ILCS 200/18-60, 18-65.

The notice must be no less than one-eighth page in size, and the smallest type used must be twelve point and must be enclosed in a black border no less than 1/4 inch wide. It cannot be published in the legal notices or classified section of the newspaper. The

public hearing must be held between 7 and 14 days after the notice is published in the newspaper. 35 ILCS 200/18-70, 18-75, 18-80.

DECEMBER

115. In each county, the corporate authorities must file before January 31 a certificate that there has been no change in the ownership of property or use thereof in order to preserve the tax-exempt status of municipal property. 35 ILCS 200/15-10.

116. The tax levy ordinance must be passed and a certified copy thereof filed with the county clerk on or before the last Tuesday in December. 65 ILCS 5/8-3-1.

117. The Truth in Taxation Act provides that not less than 20 days before any taxing body makes its tax levy it must determine how many dollars in aggregate property tax extensions will be necessary. If the amount determined is more than 105% of the previous year's extensions plus any amount abated by the corporate authorities prior to the extension, an additional notice published in the newspaper and a public hearing are required before the levy can be adopted. The notice must state the amount of the previous year's aggregate property tax extensions, the amount of the current year's property tax levy, the percentage increase and the date, place and time of the public hearing. 35 ILCS 200/18-60, 18-65.

The notice must be no less than one-eighth page in size, and the smallest type used must be twelve point and must be enclosed in a black border no less than 1/4 inch wide. It cannot be published in the legal notices or classified section of the newspaper. The public hearing must be held between 7 and 14 days after the notice is published in the newspaper. 35 ILCS 200/18-70, 18-75, 18-80.

118. At the end of each calendar year or fiscal year, municipalities must prepare a schedule of all regular meetings for the coming year and post notice thereof together with time and place of said meetings. The schedule shall be given to all news media requesting it. Notice shall also be given of special, rescheduled or reconvened meetings. 5 ILCS 120/2.02.

119. Each civil service commission must file an annual status report by December 31 concerning its investigations of allegations of unreasonable force against police officers. The report must include the number of allegations, the number of officers against whom charges were filed and a listing of unreasonable force allegations for which a decision was made not to file charges. Information regarding the identities of witnesses and victims and of officers against whom charges were not filed is exempt from disclosure under Section 7 of the Freedom of Information Act. 65 ILCS 5/10-1-18(d).

120. Police and firefighter pension boards are required to issue an annual report on the financial condition of the funds. This report must be provided to the city council or village board prior to the meeting held for appropriating and levying taxes. The municipal board or city council may publish the annual financial report received from the police and fire pension boards within a newspaper of general circulation, or on the municipality's website. If published, this information must be presented in its entirety as specified under 40 ILCS 5/3-143 and 40 ILCS 5/4-134. ■