

CALENDAR OF "TRADITIONAL" RESPONSIBILITIES AND OTHER POTENTIAL DUTIES

*Based on fiscal year of May 1 to April 30th

"Potential or possible" other duties are identified in yellow highlight

January 1	ITAP (IL Transparency & Accountability Portability) The Dept of Central Management Services will maintain a website of municipal wages for the period ending and year to date (calendar).	Public Act 97-0744
January 31	Property Tax Exemption Status: 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
January	Annual Abatement of Property Tax Levy for "alternate bonds": Each county has its own deadline for acceptance of abatement proceedings prior to closing it's tax books and sending out tax bills. Steps include passing an abatement ordinance for each alternate bond and filing with the county clerk's office.	
January	Illinois Dept of Employment Security: 4th Quarter contributions for employment taxes are due.	
January	Economic Interest Statement: The Illinois Government Ethics Act requires candidates for office who are subject to the IL Governmental Ethics Act, must file a statement at the time of filing for nomination, unless they have filed such a statement within the preceding year.	
January 31	Quarterly Payroll Taxes and Illinois Dept of Employment Security due : 4th Quarter Federal and State 941's and contributions for employment taxes are due.	
January 31	W2, W3 & 1099 : All documents should be prepared and mailed.	
Mar 1	Tax GO Bonds: 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, not withstanding the December deadline to pass the annual tax levy ordinance.	30 ILCS 350/16
*Prior to May 1	Optional Budget Officer System: The annual budget must be passed before the start of the fiscal year by municipalities that have adopted the Optional Budget Officer System in lieu of the Appropriation Ordinance System	65 ILCS 5/8-2-9.1 to 9.10
*within 30 days	Optional Budget: The optional 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 budget.	35 ILCS 200/18-50
March 20	Simplified Municipal Tax: Any municipality which attempts to impose, amend or repeal the Simplified Municipal 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. DOR's IT will publish the new rates by April 10th to their website.	35 ILCS 636/5-20
April 1	Retailer's Occupation Tax: 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 by January 1.	65 ILCS 5/8-11-1
April	Illinois Dept of Employment Security: 1st Quarter contributions for employment taxes are due.	
	Total Compensation Reports for IMRF employees- (\$75,000 & \$150,000)	Public Act 97-0609
April (3rd Monday)	Pension Election: Two members of the board shall be appointed by the mayor or president of the board of trustees of the municipality involved. The 3rd and 4th members of the board shall be elected from the active participants of the pension fund by such active participants. The 5th member shall be elected by and from the beneficiaries. One of the board members appointed by the mayor or president of the board of trustees shall serve for one year beginning on the 2nd Tuesday in May after the municipality comes under this Article. The other appointed member shall serve for 2 years beginning on the same date. Their successors shall serve for 2 years each or until their successors are appointed and qualified. The election for board members shall be held biennially on the 3rd Monday in April, at such place or places in the municipality and under the Australian ballot system and such other regulations as shall be prescribed by the appointed members of the board.	40 ILCS 5/3-128 Ch. 108 1/2, par .3-128
April 30	Quarterly Payroll Taxes and Illinois Dept of Employment Security due : 1st Quarter Federal and State 941's and contributions for employment taxes are due.	
May	GASB 27 (Accounting for Pensions) Actuary will need to know the actual entity (municipal) contributions (Property Tax receipts & Replacement Tax Revenue) to the pension fund. The Actuary can prepare the GASB 27 letter for the entity's auditor.	being replaced by GASB 67 or 68
May - August	Outside Audit of City Performed	
May 1	Economic Interest Statement: The Illinois Government Ethics Act requires the filing of an economic interest statement by persons subject to the Act on or before May 1st.	
2nd Tues in May	Annual Report of Police Pension Fund: The treasurer of the police pension funds, population greater than 5,000, shall file an annual report with the trustees and council on the second Tuesday of May.	40 ILCS 5/3 141
*May 15	Municipal Comptroller's Annual Report: On or before May 15th and before the annual appropriation ordinance is prepared, the comptroller shall submit an annual report and estimate of expenses to the board. 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

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*10 days prior to hearing	Annual Appropriation Ordinance: In municipalities with population greater than 2,000, 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
*July 31	Annual Appropriation Ordinance: The corporate authorities shall pass the annual appropriation ordinance within the first quarter of the fiscal year.	65 ILCS 5/8-2-9
*within 30 days	Annual Appropriation Ordinance: The annual appropriation, 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 annual appropriation	35 ILCS 200/18-50
July	Illinois Dept of Employment Security: 2nd Quarter contributions for employment taxes are due.	
August 1	Delinquent Special Assessments: 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
*August 31	File Police and Fire Pension Annual Report with Dept. of Insurance (DOI)	
September 20	Simplified Municipal Tax: Any municipality which attempts to impose, amend or repeal the Simplified Municipal 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. DOR's IT will publish the new rates by April 10th to their website.	35 ILCS 636/5-20
September 30	EEO-4 form deadline to US Equal Employment Opportunity Commission. Filed biannually in odd numbered years. EEO Coordinator ph# (202)663-4930	All municipalities with 100 or more full & part time en
October 1	Retailer's Occupation Tax: 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 by January 1.	65 ILCS 5/8-11-1
October	Illinois Dept of Employment Security: 3rd Quarter contributions for employment taxes are due.	
October 31	Quarterly Payroll Taxes and Illinois Dept of Employment Security due : 3rd Quarter Federal and State 941's and contributions for employment taxes are due.	
*October 31	Annual Audit: 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.	65 ILCS 5/8-8-3, 11-130-11
	Annual Audit: 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
	Annual Audit: 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
	Audit filing: If we received federal funds in excess of \$500,000 and any of these funds are channeled through IEMA, then we must send a copy of our audit to: Susan Sackett, Illinois Emergency Management Agency, 2200 South Dirksen Parkway, Springfield IL 62703-4528, 217.557.4829	
	Audit filing: Single Audit Act (\$500,000 or greater): Federal Audit Clearinghouse, 1201 E. 10th Street, Jefferson IN 47132	
	Audit filing: Single Audit Act (\$500,000 or greater): Illinois Department of Transportation, Audit Section, Rm 124, Attn: Julie Brooks, 2300 S. Dirksen Parkway, Springfield IL 62764, Julie.brooks@illinois.gov 217.782.5148	
*October 31	Annual Treasurer's Report: Within six months after the end of each fiscal year, the municipal treasurer must prepare and file with the municipal clerk an annual account (aka "Annual Treasurer's Report") of moneys received and expenditures incurred during the preceding fiscal year (vendors receiving less than \$2500 in aggregate need not be listed separately). At the Treasurer's option, compensation may be listed either by exact amount or by compensation category.	65 ILCS 5/3.1-35-65
*October 31	Annual Treasurer's Report: Within six months after the end of each fiscal year, the municipal treasurer must file with each town collector and county collector a copy of the annual account (aka "Annual Treasurer's Report") together with an affidavit of the clerk of the municipality stating that the copy is true and correct copy of the annual account and that it was published or posted as required by Section 3.1-35-65.	65 ILCS 5/3.1-35-65
*October 31	Division of Insurance Report: An annual statement of each pension fund shall be filed with the Public Pension Division of the Illinois Division of Insurance within six months following the close of the fiscal year of the pension fund.	40 ILCS 5/1A-109
*October 31	"Predatory Lending letter" aka Servicer Certification of Compliance with the Illinois High Risk Home Loan Act Each Pension Fund shall furnish to the Dept of Insurance an annual statement in a format prepared by IDOI. The Dept shall design the form and prescribe the content of the annual statement and, at least 60 days prior to the filing date, shall furnish the form to each pension fund for completion. The annual statement shall be prepared by each fund, properly certified by its Officers, and submitted to DOI within 6 months following the close of the fiscal year of the pension fund.	40 ILCS 5/1A-109
*October 31	State Comptroller's Report: All municipalities shall file annually with the Comptroller a supplemental financial report on forms devised and approved by the Comptroller.	65 ILCS 5/8-8-3

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November 1	Filing Annual Report of Unclaimed Property with State Treasurer's Office (deadline 11/1)	765 ILCS 1025/1-30
November	Begin Budget Process	
November	Required Reporting to Municipality by the Pension Board: The pension board shall report annually to the city council or board of trustees of the municipality on the condition of the pension fund at the end of its most recently completed fiscal year. The report shall be made prior to the council or board meeting held for the levying of taxes for the year for which the report is made.	40 ILCS 5/3-143- Police & 40 ILCS 5/4-134- Fire
November	IMRF Rate: IMRF's Official Rate Notice is mailed to the Authorized Agent. This notice provides the breakdown for the employers next calendar year rate.	
Nov to Dec	Set Public Hearing Date and necessary Tax Levy Amount: Estimate of taxes to be levied. Not less than 20 days prior to the adoption of its aggregate levy, hereafter referred to as "levy", the corporate authority of each taxing district shall determine the amounts of money, exclusive of any portion of that levy attributable to the cost of conducting an election required by the general election law, hereafter referred to as "election costs", estimated to be necessary to be raised by taxation for that year upon the taxable property in its district.	35 ILCS 200/18-60
Nov to Dec	The Truth in Taxation Act provides that not less than 20 days before any taxing body makes it 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 extension 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 200/18-65
Nov to Dec	The Tax Levy 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 last Tues	Tax Levy: 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
anytime	Record all deeds or conveyances of property to the municipality with the county recorder of deeds	
anytime	Additionally notify county clerk of each acquisition of property by conveyance, annexation, condemnation or otherwise, so that the property will be placed on the tax exempt list.	
anytime	Prior to destroying public records as defined by the State Archivist, proper notice and approval must be obtained.	
Daily	Deposit of public funds requires that any deposits that are not needed for immediate disbursement shall be invested within two working days at prevailing rates or better.	30 ILCS 225/1
Weekly	Weekly, or more often if required by the council, the collector shall pay to the treasurer all money received by him/her. 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
	FICA: 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)
Monthly	IMRF: 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 over 5,000 population except those municipalities providing social security coverage when their population first exceeds 5,000.	40 ILCS 5/7-132, 7-172
Monthly	Monthly Receipts Report: The treasurer must file with the clerk each month a copy of all receipts	65 ILCS 5/3.1-35-40
Annually	Special Assessments: 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
Annually	Municipal contribution to Police Pension: 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 5/3-127
Annually	Municipal contribution to Fire Pension: 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 5/4-118
Annually	Pension Actuary: When annually determining the actuarial requirements of pension funds, municipalities must either obtain an actuarial statement from the Illinois Division of Insurance or from a "qualified actuary"	40 ILCS 5/1A-111
Annually	Foreign Fire Insurance: In municipalities with an organized fire dept, foreign fire insurance funds must be annually appropriated by the corporate authorities to the department's foreign fire insurance board. As part of the annual municipal audit foreign fire insurance funds must be audited to verify that department purchases are for maintenanc, use, and benefit of the department.	65 ILCS 5/11-10-2
Annually	Municipal Utility Audit: The corporate authorities shall annually print a financial report of the municipal utility operations. The accounts of each public utility shall also be audited annually.	65 ILCS 5/11-117-13
Annually	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

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Persuant 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.

There are also many duties to be performed by municipal officials at non-specified times

CALENDAR OF EVENTS

January 31st	Certification & Recertification application deadline for IMTA certification
January	IPPFA's Certified Trustee Program begins
February	IMRF member activity statements are mailed to employer and employees.
April 30	IMTA Board Member applications deadline
June	Illinois Municipal Treasurers Association Annual Conference
June	IML's Newly Elected Officials Conference (every odd numbered year 2007, 2009, 2011...)
August	Association of Public Treasurers US&C Annual Conference
August	Treasurer's Week proclamation
August	IPPFA's Certified Trustee Program begins
September/ October	Illinois Municipal League's Annual Conference- IMTA "Treasurer's Session"
November	Tax Levy
November	Illinois Municipal Treasurers Association: Treasurer's Institute
December	Illinois Municipal Review- December issue includes the Municipal Calendar

May (usually) State of Illinois Treasurer's Financial Forum

PERIODIC EVENTS

[Division of Insurance compliance audit every three years \(Public Act 95-950\)](#)

IL Dept of Labor review Evacuation Policy

IMRF compliance audit

IRS audit

MFT audit

W9 forms should be sent to vendors to be updated.

Worker's Comp Payroll Audit based on actual payroll

Worker's Comp Payroll Estimate

Every 11th year **Payroll Phenomenon:** There will be 27 bi-weekly payrolls that appear on a fiscal year and a calendar year basis. Budget accordingly.

Reminder, there is an annual deferral limit for 457 Plans. If someone has \$730.77 (\$19,000/26) currently deducted. The 27th pay could cause a total annual deduction of \$19,730.79 (\$730.77 x 27). Thus the 2019 annual deferral limit of \$19,000 would be exceeded.

Non-Finance Calendar of Events

March (1st Monday)	Pension "Notice of Election" and "Request for Nominations"
March (3rd Monday)	Pension Nominations Closed
April (3rd Monday)	Pension Board Election
July	Pension Board shall elect its officers at its regular July meeting.