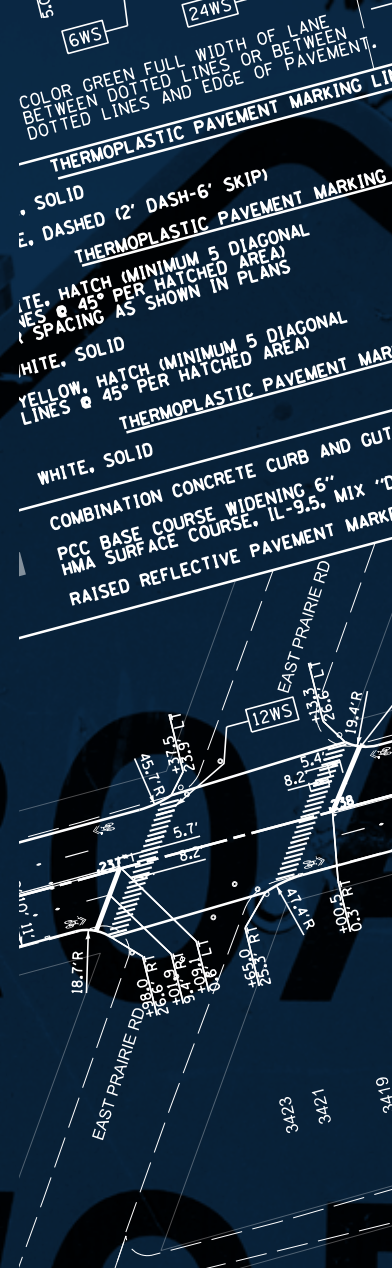




# GENERAL ADMINISTRATIVE DUTIES OF THE TOWNSHIP HIGHWAY COMMISSIONER AUGUST 2025



Illinois Department  
of Transportation





General Administrative Duties of the Township Highway Commissioner July 2025

*General Administrative Duties of the Township Highway Commissioner*

Prepared and Published by  
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Bureau of Local Roads & Streets

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## DOCUMENT CONTROL AND REVISION HISTORY

*The General Administrative Duties of the Township Highway Commissioner* is reviewed after the general township election every four years. Changes to this manual are approved by the Bureau of Local Roads & Streets, Illinois Association of County Engineers, and the Township Officials of Illinois.

### **Distribution**

This manual is available in the Illinois Technology Transfer Center's library as a Portable Document Format (PDF) on the Center's web site and as a hard copy. Hard copies are also provided to the Illinois Association of County Engineers and the Township Officials of Illinois for highway commissioner training.

### **Revision History**

The Bureau of Local Roads & Streets maintains archived copies of the manual since 2001.

<u>Revision Date</u>	<u>Description</u>	<u>Approval</u>
July 1, 2017	Updated Changes in Policy and Statute	Barry Kent
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July 1, 2025	Updated Changes in Policy and Statute	Barry Kent

## INTRODUCTION

This manual was prepared for use in the General Administrative Duties of the Township Highway Commissioner's Seminar. The 2025 manual has undergone extensive revisions and was prepared through cooperative efforts of the Illinois Association of County Engineers, the Township Officials of Illinois, the Illinois Department of Commerce and Economic Opportunity and the Illinois Department of Transportation Bureau of Local Roads and Streets' Technology Transfer Center.

## INDEX

### Section

- I General Duties of the Township Highway Commissioner
- II Organization of the Township
- III Township Labor
- IV Equipment, Materials and Other Road District Possessions
- V Financial Activities
- VI Relationship with Other Township Officials
- VII Relationship and Cooperation with Other Governmental Agencies
- VIII Mandatory (By Law) Duties and Calendar
- IX Sources of Information and Help
- X Public Relations
- XI Miscellaneous Items

NOTE: For this publication and the instructor's presentation, the word "Township" shall also be understood to include "Road Districts".

**SECTION I**

**GENERAL DUTIES OF THE TOWNSHIP HIGHWAY COMMISSIONER**

A. ADMINISTRATIVE WORK

1. Determines and Prepares the Budget and Appropriation Ordinance
2. Determines Tax Levy
3. Determines Need and Establishes Bond Issues
4. Applies for Aid for the Township
  - a. Applies for Federal aid.
  - b. Applies for State aid.
  - c. Applies for County aid.
5. Makes Reports
  - a. Makes a monthly report to the County Engineer.
  - b. Makes the annual report to Township Board.
6. Obtains Necessary Approval of the Use of Money
  - a. Checks to see that all certificates of levy are signed by all concerned.
7. Determines the Lease or Purchase of Equipment
8. Maintains an Inventory of All Tools and Equipment
9. Contracts for Liability Insurance

B. MAINTENANCE AND CONSTRUCTION WORK

1. Maintains and constructs roads and bridges.
2. Plows snow.
3. Removes obstructions from the road.
4. Maintains access roads constructed under Section 10-22.36A of the School Code (105 ILCS 5/10-22.36A) which connect school grounds with a rural road.
5. Maintains streets in approved subdivisions.
6. Checks on damage to roads and bridges.

General Administrative Duties of the Township Highway Commissioner July 2025

7. Lay out or alters roads.
8. Maintains entrance culverts.
9. Maintains corner stones.
10. Cares for and maintains township tools and equipment.
11. Erects and maintains traffic signs after consultation with County Engineer.
12. Arranges for removal of trash, garbage, etc., along highways.
13. Issues permits for placement of culverts and additional utilities (605 ILCS 5/9-113).

C. PERSONNEL

1. Hires employees.
2. Determines wages and fringe benefits for employees.
3. Reports workers' compensation, when necessary.
4. Makes a report on unemployment compensation, when necessary.
5. Maintains a payroll record.
6. Maintains a time card and time distribution system.
7. Checks on compliance of safety rules.

D. PUBLIC RELATIONS

1. Maintains good relations with residents of township.
2. Has good working arrangements with Township trustees.
3. Helps the news media.

E. JOBS THE TOWNSHIP COMMISSIONER IS NOT AUTHORIZED TO DO

1. Only do what the law says can be done.
2. Construct and maintain private roads.
3. Use township equipment on his own or other people's property.
4. Loan equipment to unauthorized personnel.
5. When in doubt, check with the road district attorney.

## SECTION II

### ORGANIZATION OF THE TOWNSHIP

- A. HISTORICAL SKETCH (Hand Book for Illinois Township Officers, by John Bresee)
1. First Counties. The first constitution of 1818 contained no provisions for the organization of counties, townships, or road districts. However, the General Assembly soon provided for internal organization of counties and created new counties.
  2. Townships Organized. The second constitution in 1848 contained a section directing the General Assembly to pass legislation permitting any county to adopt township organization. A law adopted in 1849 provided for a vote to adopt the township organization at the next general election. This act also adopted the surveyed township as a new geographical base for the political township. (Arbitrary units of six mile square had been surveyed for identification of lands.)
  3. North: Townships. In the November election, 1849, twenty-four counties in the northern and central part of Illinois adopted the township organization. People from the northeastern part of the country had settled in the northern and central part of the state and brought with them the idea of the Township form of government.
  4. South: Commission. The people who migrated to Illinois from the southern states, like Virginia, Kentucky and the Carolinas, were familiar with the County Commission system. They settled in southern Illinois and selected the commission form of county government.
  5. Today, 17 counties have the County Commission system, while the other 85 counties have the Township form. Illinois has 102 counties with an average of 550 square miles. There are 1,478 townships/road districts.
  6. Number of Miles. Of the total 147,105 miles of roads in Illinois 2,521 miles are roads maintained by local road districts.
- B. GENERAL INFORMATION
1. Selection of Township or Commission Form of County Government. The Illinois constitution, which provides for county government, permits the voters to determine whether they will have the commission form or township form (Constitution, Art. VII, Sec.5). The primary difference between the commission form and township form is that under the commission form you have road districts instead of townships. Regardless of the form of county government, the township or road district is the basis of local government. However, under a road district there is no board of trustees, only the Highway Commissioner and clerk.

2. Township is a Corporation. The township is a public corporation established by law, with the rights to tax and perform certain functions. The corporate authorities of a township in Illinois are the electors of a township. The Illinois Legislature has given the electors of a township, duly assembled, certain powers which they may act upon. Other powers for the township though are given directly by the legislature to the elected officials of the township to carry out.

Election Laws. The general laws of the state in regard to elections and qualifications of voters apply to all elections held in the township.

3. Road Districts. Local roads (excluding private roads) which are not part of a county system or within a municipality are known as road district roads. Road districts are public corporations, like the Townships, but are completely separate corporations. Road districts can be one of several types:

Township Road District - Each township of the counties under township organization can have a road system known as a township road district. (605 ILCS 5/6-102)

No township road district may continue in existence if the roads forming the district become 4 centerline miles or less in length. In such case, the road district is abolished and the roads are then administered by the Township Board of Trustees. They may contract with the county, a municipality, another township or a private contractor to maintain the few remaining roads. (605 ILCS 5/6-130)

Road Districts in Counties Not Under Township Organization - In counties not under township organization (commission form), the local road system is also known as a road district. (605 ILCS 5/6-103)

Consolidated Township Road District - Any two or more townships in a county under township organization may be organized into a consolidated township road district. (605 ILCS 5/6-108) There are two consolidated Township Road Districts in Illinois and they are considered to be a separate corporation.

County Unit Road District - Any county having less than 500,000 inhabitants may organize all local roads, not under the county system, into a county unit road district. This district is an independent county agency and can levy taxes to support the construction, repair, etc. of the district roads as is done by other road districts. (605 ILCS 5/6-111) There are only eight (8) County Unit Road Districts in Illinois.

#### C. ELECTED OFFICERS IN TOWNSHIPS

1. Supervisor - The Supervisor is the Chief Executive Officer, Chairman of the Board and Treasurer of the township and road district. In addition to many other duties, he prepares annually a financial statement containing receipts and disbursements. (60 ILCS 1/70-15)
2. Treasurer - The Treasurer is in charge of all moneys raised in the district for the support and maintenance of roads. (605 ILCS 5/6-205)

## General Administrative Duties of the Township Highway Commissioner July 2025

3. Clerk - The Clerk keeps records and countersigns orders or vouchers. He is an ex-officio clerk for the road district and may administer the oath of office.
4. Assessor - The assessor evaluates and appraises property in the township which is subject to taxation for the year. (60 ILCS 1/77-5)
5. Highway - The Highway Commissioner is responsible for maintenance of roads in the road district. The Highway Commissioner does not have voting power as other township officials on the Board.
6. Trustees - The trustees carry out orders prescribed for them by the electors assembled at an annual township or special township meeting. They must also carry out certain functions as directed by the Illinois General Assembly. They are members of the Board.
7. Tax Collector - One of the elected officials in the Township may be the tax collector. In most instances, road district taxes are collected by the county collector. However, the statutes do allow the election of a township tax collector under certain conditions. (60 ILCS 1/78-5)
8. Term of Office - The term of office of elected officers is four years and they are elected the first Tuesday, after the first Monday in April. Election is held every four years, in the year following the president is elected, i.e., 2021, 2025, etc. Newly elected officers assume duty of their offices on the third Monday of the month following their election, except the assessor and collector who take office the following January 1st.

### D. TOWNSHIP BOARD

The Township Board consists of five members: the supervisor as chairman, and four other members, each of whom has one vote. The Highway Commissioner is not an official member of the Board; however, it is advisable that the Highway Commissioner attends Board meetings. The Town Clerk is the clerk of the Board of Trustees and votes in case of a tie when filling a vacancy in a township office.

The Board may hire such township employees as they feel are needed. However, they do not hire employees for the office of supervisor of General Assistance, the Township Highway Commissioner, the township assessor, and the township tax collector. These employees are hired by the officials of these offices. (60 ILCS 1/80)

NOTE: The heads of other township organizations, such as township libraries, cemeteries, etc., may be appointed by the Township Board.

E. NOMINATION FOR OFFICE

1. Nomination by Established Political Parties

- a. Caucus. On the 1st Tuesday in December, preceding the date of any election at which township officers are to be elected, a caucus is held by the voters of each established political party in such townships. At this caucus, each established party nominates its candidates for the various offices to be filled at up-coming elections. Notice of the caucus is given at least ten days before the holding of the caucus as well as the time and place by publication in some newspaper having a general circulation in the township. (60 ILCS 1/45-10)
- b. Central Committee. The township central committee, by a majority of those voting, shall establish the rules of procedure for conducting the caucus. (60 ILCS 1/45-15) These rules must be approved by a majority of those attending the caucus. The central committee canvasses and declares the results of the caucus. The chairman of the township central committee then files the slate of candidates and the nomination papers of each candidate with the town clerk not more than 113 nor less than 106 days before the township general election. (60 ILCS 1/45-20)
- c. Caucus Participants. No participant shall be able to participate or to vote at any township caucus if such person is or was at any time during the twelve (12) months prior to the caucus:
  - 1) An elected or appointed public official of another established political party.
  - 2) An elected or appointed officer, director, precinct committeeman or representative of the township committeeman of another established political party.
  - 3) A judge of election for another statewide established political party.
  - 4) A voter who voted in the primary election of another statewide established political party different from the party holding the caucus.
- d. Caucus Rules of Procedure. The rules of procedure shall include the following:
  - 1) No caucus shall begin before 6:00 P.M.
  - 2) The caucus shall be held in the place specified in the notice.
  - 3) Caucus judges shall be appointed by a majority vote of the central committee.
  - 4) Nominations for candidates can be accepted from any qualified participant of the caucus.

General Administrative Duties of the Township Highway Commissioner July 2025

- 5) Method of voting (written ballot, voice vote, show of hands, standing vote).
  - 6) Whether candidates will be selected as a slate or individually for each office.
  - 7) Whether written notice of intent to be a caucus nominee is required.
  - 8) Other rules deemed necessary by the central committee or majority of the qualified caucus participants when the rules are being considered at their meeting.
- e. Additional Caucus Participant Requirements. In order for someone to participate in a township caucus they shall:
- 1) Be a registered voter in accordance with the Election Code.
  - 2) Be registered within the territory for which the nomination is made.
  - 3) Sign an affidavit that he or she is a registered voter and affiliated with the established political party holding the caucus.
  - 4) Not take part in more than one established political caucus for the same election.
  - 5) Be precluded from signing a petition for an Independent or Third Party candidate for the same election.
  - 6) Be precluded from becoming an Independent or Third Party candidate for the same election.
  - 7) Any established party candidate who is a participant in a party caucus and who is nominated and defeated at the caucus is not eligible to run as an independent candidate, new party candidate or write-in candidate. (10 ILCS 5/7-61, 10-3)
- f. Number of Nominees. The caucus participants shall not select for nomination more candidates than are to be elected for each office.
- g. No candidate for nomination at a township caucus shall be:
- 1) Required to circulate petitions.
  - 2) File a fee to become a candidate at the caucus. (60 ILCS 1/45-50)
- h. Statement Economic Interests. In addition to these nomination papers, the candidate must file with the clerk a statement of economic interest, as required by the Illinois Governmental Ethics Act, not later than the last day on which nomination papers must be filed. (60 ILCS 1/45-30)

2. Nomination by Primary Election

- a. The elected township central committeemen of a political party may, with respect to any regular township election, determine that its candidates for township offices shall be nominated by a primary election rather than by the caucus method of determining candidates. If the township central committee so determines, it must file a statement of such determination with the county clerk no later than Nov. 15 preceding the township election. A township must have a population of 15,000 or more in order to hold a primary election. (60 ILCS 1/45-55)
- b. Primary Election. The primary election for township officers is held on the last Tuesday in February preceding the general election for township officers (which is the first Tuesday in April). No primary election shall be held for an established political party where the nomination of such party to every office is uncontested. (10 ILCS 5/2A-1.1)
- c. Petition Papers. Nominations of independent candidates can be by petition papers signed for each candidate by not less than five percent or more than eight percent of the number of persons who voted at the preceding election in the township for township officers or 50 more than the minimum, whichever is greater. (10 ILCS 5/10-3) Petitions are filed with the township clerk. (60 ILCS 1/45-35) The individual also has to file as a candidate with the clerk.

F. OATH OF HIGHWAY COMMISSIONER

Oath. Before entering upon the duties of office and within ten days after he or she is notified of his or her election, the Commissioner takes an oath before the district or town clerk or some judicial officer of the circuit court. This oath is then filed with the Clerk within five (5) days thereafter. (605 ILCS 5/6-118) A failure to take the oath is deemed a refusal to serve.

G. QUALIFICATIONS OF HIGHWAY COMMISSIONERS

Qualifications. The only qualification required for Highway Commissioners is that the person must be a resident of the district or township for one year and a legal voter. (605 ILCS 5/6-115)

H. DUTIES OF THE TOWNSHIP

Duties of Township. Only three types of service are expressly required by law of all townships. These include:

1. Providing for welfare assistance. (General Assistance)
2. Assessing the value of property.
3. Maintaining township roads.

I. OTHER TOWNSHIP ACTIVITIES

The General Assembly has provided townships with certain other powers, which may be exercised at the annual township meeting at the discretion of the electors. These powers include but are not limited to:

1. Issue regulations concerning fences. (60 ILCS 1/30-90)
2. License and regulate the location of dealers of second hand articles.(60 ILCS 1/30-135)
3. Purchase and Use of Property – including declaring property of the township or road district to be surplus. (60 ILCS 1/30-50)
4. Special services; disaster relief. The electors may 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 generated from those properties contiguous to roads as defined by Section 2-103. Further, the electors may 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)

J. RIGHTS OF TOWNSHIP CITIZENS

Each voter not only has a right, but an obligation, to attend the annual township meeting in April and to express himself or herself verbally and by the ballot.

The township citizen has a right by law to:

1. Inspect records - kept by public officers.
2. Inspect budgets - which are available thirty days before adoption.
3. Inspect reports - reports are public record and are always open to inspection after they are made and filed.
4. Attend meetings and hearings - such as the hearing on the budget.
5. Protest assessment - of his property based upon the value of this property in proportion to another's property in an established manner.
6. Protest taxes - If the property owner believes his tax is excessive, or the proper procedure was not followed in setting the levy, he may protest them to the Board of Appeals and even the Courts, according to established procedures.
7. Pay taxes - A citizen is required to pay taxes.

### SECTION III

#### TOWNSHIP LABOR

##### A. COMMISSIONER

###### 1. Compensation of the Highway Commissioner

The Board fixes the compensation of the Commissioner, whether he or she is paid an annual salary or a per diem, at least 180 days before the term of office begins. (605 ILCS 5/6-207)

- a. Annual Salary. The annual salary for the Highway Commissioner is set by the Township Board at not less than \$3,000 to be paid in equal monthly installments, or the Highway Commissioner may be paid on a per diem basis. (605 ILCS 5/6-207)

Funds for Compensation. The compensation of Highway Commissioners in single townships is to be paid from the general township fund. However, a portion (not exceeding 50%) of the Highway Commissioners salary may be paid from the corporate road and bridge fund or the permanent road fund if approved by the township board and the Highway Commissioner. Highway Commissioners in all other districts are paid from regular road funds. (605 ILCS 5/6-207)

- b. Per Diem for Commissioners. The Commissioner may be paid per diem for the number of days he works. He receives a per diem for each and every day he discharges his duties. The per diem is fixed by the Township Board in single township districts, by the Highway Board of Auditors in consolidated road districts, and by the County Board in counties not under township organization. (605 ILCS 5/6-207)

Sworn Statement of Work. Before the per diem is paid, the Highway Commissioner must file a sworn statement in the Clerk's office showing the number of days worked, the kind of employment, and the dates worked. (605 ILCS 5/6-207)

When Paid. The Township Board shall order payment of the per diem filed in the sworn statement at the first regular meeting following the filing of the statement. (605 ILCS 5/6-207)

###### 2. Withholding From Salaries

- a. Types of Withholding. In addition to federal return and state income taxes, other withholdings may be made from the Commissioner's salary. Some of the withholdings may be mandated through action by the Township Board and others may be at the request of the Commissioner.

## General Administrative Duties of the Township Highway Commissioner July 2025

- b. Voluntary Withholdings. Townships may authorize withholding of amounts of money from the salary of the Township Commissioner, when the commissioner so desires, for the voluntary payment of dues for health insurance programs, professional organizations, etc. Payments are made as specified in the resolution. The request for withholding can be revoked at any time by the Commissioner. (50 ILCS 125/1 to 125/7)
- c. The township may arrange for fringe benefits for the Commissioner (and all employees of the township) and may provide for making the payments. These benefits may include such insurance as hospital, health, life, etc., the Illinois Municipal Retirement Fund (IMRF) as well as any benefits for dependents.
- d. IMRF & Social Security. The Township Highway Commissioners and full-time employees shall have Social Security withheld from their salary, if they are not under the Illinois Municipal Retirement Fund.

Your contribution to Social Security & Medicare amounts to 7.65% (1.45% Medicare & 6.20% Social Security). For those participating in the Illinois Municipal Retirement Fund, the contribution is 4 1/2% of your wages.

### 3. Commercial Driver License (CDL)

Requirements. A Highway Commissioner who operates township vehicles meeting the requirements outlined in Section VIII paragraph D must have a CDL. (Code of Federal Regulations Title 49)

## B. ADDITIONAL EMPLOYEES

1. Can Hire Extra Help. The Highway Commissioner, by law, is authorized to hire extra help to work on the roads or equipment. This help can be either on a full-time or on a part-time basis. Their salary, whether full time or a per diem salary, is set by the Commissioner.
2. Approved By Board. The Commissioners have to estimate the amount of work necessary in their road district in order to determine the need for additional hiring. Once justified, the amount needed for hiring the extra help must be included in the Highway Commissioners budget and be approved by the proper authority.
3. Extra Help for Specific Tasks. Full-time additional employees are used as the Highway Commissioner sees fit. Part-time extra help is usually necessary for specific tasks. Plowing snow, for example, is the task for which many districts, 70 percent, hire extra help. Labor hired for bituminous resurfacing is another example. Many districts may also use extra labor for grading.
4. Any Qualified Person. Once the proper authority approves the budget which includes money for the hiring of extra help, the Highway Commissioner can hire any qualified person he chooses. However, the Commissioner should contact the township attorney for advice, if there is a possible conflict of interest.
5. Local Help. Part-time hiring may include local residents as well as truck drivers and heavy equipment operations.

6. CDL & Random Drug Testing. All operators of vehicles meeting CDL requirements, employed by governments, are required to hold a Commercial Drivers License and must be enrolled in a random drug and alcohol testing program managed by approved substance abuse professionals. (Code of Federal Regulations Title 49) (See Section VIII.D)

Township Employees — An employee of a township or road district with a population of less than 3,000, driving a vehicle within the boundaries of the township or road district for the purpose of removing snow or ice from a roadway by plowing, sanding or salting, is waived from CDL requirements. This exemption is allowed providing that the employee who ordinarily operates the vehicle and holds a properly classified CDL is unable to operate the vehicle or is in need of additional assistance due to a snow emergency.

7. Other Jobs. Part-time laborers are permitted to have other jobs. As an example, often farmers who live in the township are hired.
8. No Resident Requirement. Employees though do not necessarily have to live in the township where they work.
9. Withholdings from Salaries. Withholdings from salaries of additional employees is done through the same process as was outlined for the Highway Commissioner. Withholdings may include professional organization dues, life & health and hospital insurance's, retirement funds, Social Security and Medicare.

C. FRINGE BENEFITS

1. Worker's Compensation
  - a. Eligible Employees. The provisions of the Workers Compensation Act (820 ILCS 305) apply automatically to townships. Eligible employees include the Highway Commissioner and all persons under his appointment or hire. All Townships must contribute to worker's compensation.
  - b. Contractor Employed. Persons employed by a contractor, who has a contract with the township, are not considered employees within the Act and thus are not covered under Township worker's compensation. (820 ILCS 305/1) (820 ILCS 305/3)
  - c. There is a duty upon the employee under the Act to notify the Commissioner of an injury as soon as practicable, but no later than 45 days after an accident, except in case of injuries sustained by exposure to radiological materials or equipment, where the notice must be within 90 days. If the employee does not notify the Highway Commissioner in writing, within the specified time, he loses his right to proceed under the Compensation Act. (820 ILCS 305/6)

2. Illinois Municipal Retirement Fund (IMRF)

a. Electors Vote Participation. In order that the Highway Commissioner and his employees may participate in the Illinois Municipal Retirement Fund, the electors must establish by vote their participation in the IMRF township for the entire township as a unit. In other words, if a vote establishes participation in the IMRF, all eligible employees of the township regardless of duties, must belong. The Commissioner or his employees cannot be in IMRF individually. (60 ILCS 1/35-80) All elected officers, including the Highway Commissioner, have an option to participate in the IMRF Program provided they meet the age and hour requirements and have never participated previously in some other position.

b. Adopt Resolution. At the township meeting, the electors must adopt a resolution for application to participate in IMRF. The resolution must be incorporated in the township minutes of the annual town meeting and the township clerk must certify a copy of the minutes. (60 ILCS 1/30-180)

Supervisor Files Minutes. Initially the Township Supervisor must file, no later than July 15 to the IMRF, a copy of the minutes of the town meeting and the application. After the first year the township applies for participation in IMRF, the Supervisor & employee completes an enrollment form for new employees that meet the requirements. File the ordinance by November 1, to be effective January 1.

Approval of Application. When the application is approved by the IMRF Board of Trustees, they (the IMRF Board) will notify the township as to its contribution rate (a percentage of payroll).

Some township boards are hesitant to join IMRF when the Highway Commissioner has been in office or other township personnel have been employed for a number of years. In such instances, the Board's contribution to IMRF is somewhat greater to account for the previous years of employment.

c. Who Qualifies. Each employee and official of the township qualifies for IMRF who work at least 600 or 1000 hours per year as determined by the Board.

d. Individual's Contribution. The rate for the individual contribution is 4 1/2 percent of the employee's salary.

e. For more information on IMRF write:  
Illinois Municipal Retirement Fund  
2211 York Road, Suite 500  
Oakbrook, IL 60521-2374  
Toll Free Phone No.: 1/800-ASK-IMRF (1/800-275-4673)  
Website: [www.imrf.org](http://www.imrf.org)  
or contact one of the field representatives of IMRF

3. Paid Time Off

a. Paid Leave

Paid Time Off in accordance with the Paid Leave for All Workers Act.

4. Unemployment Insurance

a. Local Liability. Local governments were first liable in 1978 for claims made against them by employees who were discharged. Former employees, who are discharged even for temporary lay-offs, may now make claims against local governments. Prior to 1978, these claims were paid by the Federal Government.

b. Criteria for Applying. The Highway Commissioner is not eligible for unemployment insurance; however, road district employees are covered. Before a person can file a claim for unemployment insurance, certain criteria must be met. The person filing a claim must have been paid wages of at least \$1,600 for insured work during the first four of the last five quarters and at least \$440 outside the highest quarter of earnings for insured work. Also, the person must be available and looking for full time employment.

c. Township's Options. Under Illinois law the Commissioner has the option of handling the unemployment insurance in one of two different manners.

Taxable Method. The first manner is the taxable method. For all employees, the township may pay to the State a percentage of the first \$9,000 of salary paid each employee. The State then will handle any unemployment insurance when it needs to be paid to an ex-employee. The percentage amount is determined by the township's unemployment history.

Reimbursement Method. The second manner is the reimbursement method. The township agrees to pay for the amount of unemployment insurance that is required without any help from the state. Some townships choose the taxable manner because the auditors say "too many things are uncertain about the reimbursement method."

Deciding Factor. One of the biggest factors in deciding between the two options is the agencies' turnover rate of employees. If there is a high turnover rate, the local government can benefit by using the taxable method. However, the township government usually has a low turnover rate; so many townships use the reimbursement method.

Example. As an example of the difference, in one locality, Champaign County chose the taxable method, while the City of Champaign chose the reimbursement method.

The Commissioner may elect to change its method of paying for Unemployment Insurance by notifying the Director of Employment Security prior to January 1<sup>st</sup> of any year. However, once a change is elected, for example from taxable to reimbursable, that choice may not again be changed for 2 years.

General Administrative Duties of the Township Highway Commissioner July 2025

- d. Individual's Benefits. A single person can now draw up to \$484 for 26 weeks. Additional amounts up to \$185 are payable each week as dependent allowance according to a person's marital and dependent status.

Claim Contested. If a former employee files for compensation and if, in the Highway Commissioner's view, this person is not entitled to compensation, then a good deal of township money can be saved if the claim is successfully contested.

Township Commissioner Rights. Commissioners do have the right to contest applications made for unemployment compensation, but they do have to act fast. The Highway Commissioner receives notice of the filing of an unemployment compensation application (notice of claim) from the Illinois Department of Employment Security. Highway Commissioners have only ten days from the time the application is filed to present their case to the local unemployment agency. The contest must be in writing. A simple form is filled out which states why the employee should not receive the benefits. As one example, maybe the employee quit and was not fired as he claims.

Sometimes, instead of the Commissioner filing the contest himself, he may be able to get the Town Clerk or the Township Attorney to fill out and file the form. In such case, he should check to be sure the form is filed. The protest can be mailed or faxed to the local office.

The local unemployment office will decide whether to approve or deny benefits. If the Township disagrees, it can appeal within 30 days. A hearing will be scheduled, and a Township representative with direct knowledge of the employee's separation can testify. After the hearing, a decision on the appeal will be issued.

- e. Benefit Charges to the Township. Will only accrue to the Township if benefits are paid and:
- 1) The Township is the last employer of 30 days or more and lays the employee off or the Illinois Department of Employment Security states the person is eligible (regardless if the former employee was fired or quit);
  - 2) The Township reduces the wages of an employee (who has been employed 30 days or more), making the employee eligible to receive benefits; or
  - 3) The Township was the single requalifying employer for a claimant who had previously been denied benefits.

- f. Special Levy Authorized. At the present time, an additional property tax levy has been authorized for paying unemployment compensation. (745 ILCS 10/9-107) It is necessary for the Commissioner to include this expense in his budget. The expense may be paid with the Road and Bridge Tax. The Motor Fuel Tax also can be used for such payments, provided it is used only for those employees who received part of their salary from the Motor Fuel Tax.
5. Social Security
- a. Social Security. A local government must participate in the Social Security Program if they are not in the Illinois Municipal Retirement Program. (See Section K, Federal Circular E).
  - b. All Employees. An individual who qualifies as an employee (full time and part time) of the road district must contribute to Social Security.
  - c. Contributions. The employee contributes a percentage of his salary while the township also contributes a percentage of the employee's salary.
  - d. Social Security was started in 1935 as an economic security program extended to all eligible individuals and which has as its aims the guaranteeing of certain minimum benefits. The Social Security benefits cover:  
  
Benefits. - Retirement benefits  
- Disability benefits  
- Survivor benefits  
- Public assistance programs
  - e. Benefits Depend Upon Age and Quarters. The retirement benefits depend upon the age of the contributor, the number of quarters they have been employed and the contributions they have made.

## SECTION IV

### EQUIPMENT, MATERIALS AND OTHER ROAD DISTRICT POSSESSIONS

#### A. ROAD DISTRICT POSSESSION

Most road districts have equipment of some kind for maintaining the roads in the township. They also have materials that are used in maintaining the roads and many will have buildings and land used for storing the equipment and materials and as a place for repairing equipment. The Highway Commissioner has certain responsibilities in regard to purchasing and in maintaining the road district's possessions.

##### 1. Equipment

- a. Equipment Owned by Township. Common Equipment - Most Road Districts own three types of major equipment:

- (1) Motor Graders
- (2) Snow Plows
- (3) Trucks

Other major equipment the Road District may own is:

- (1) Loaders
- (2) Mowers
- (3) Tractors
- (4) Tractor/loader
- (5) Backhoe
- (6) Oiling Equipment

- b. Inventory Needed. The Highway Commissioner must keep an inventory of all tools, machinery and equipment having a present value in excess of \$200 that is owned by the district. The state of repair or condition of these tools, machinery and equipment must also be included. (605 ILCS 5/6-201.15) This inventory is necessary for insurance purposes, the annual report and is needed by the new Commissioner to check district equipment.

- c. Purchase of Equipment Covered Later. Ways of Acquiring the Use of Equipment - Most equipment used by a Road District is owned by the Road District and was obtained through purchase. Because of the watchfulness given to purchases by the Board and the citizens of the township and due to the seriousness that must be given to the expending of taxpayer's money, purchasing is covered in a separate portion (Part C) later in this section.

Ownership is not the only way to have machinery available for road use.

- (1) Rent or Hire. Districts may lease, or hire equipment with or without an operator. Many districts statewide obtain the use of equipment through a contract signed with the owner of the equipment. The equipment normally is leased and operated by Road District personnel.

Equipment With Operator. Special equipment is often hired with one of the owner's personnel to operate the equipment. The backhoe is the piece of equipment most frequently hired or rented with a certified operator. The second most leased piece of equipment is the truck, even though 93 percent of the districts own a truck. Usually trucks are leased for a relatively short period of time.

Restriction on Hiring Equipment. Equipment can be rented or hired with Motor Fuel Tax (MFT) monies. However, there are certain restrictions on such uses in regard to the maximum amount that can be paid for the rental of various equipment and on the use of MFT monies to pay wages of operators provided with hired equipment. For more and current information about such restrictions, contact the County Engineer or the Bureau of Local Roads and Streets, Illinois Department of Transportation.

- (2) Joint Use of Equipment. The same piece of equipment can be used by two or more road agencies, such as between township and township, township and municipalities and township and county. However, not many road districts share equipment. When it is done, cooperative arrangements are most frequently made with other township's road districts rather than with counties or municipalities.

When equipment is used by two groups, either the purchasing and operating costs are jointly shared or the equipment is leased by one agency or the other. Intergovernmental agreements should address this in writing.

- (3) Contract with Private Contractor. The Commissioner can advertise and can get quotations for use for various equipment that a contractor might not be using and can lease out. For example, hiring equipment when a heavy snow occurs. The Commissioner can call the contractor and the contractor can add his equipment to the road district's work force. The contractor wouldn't be using the equipment on a construction job during snow and he is only paid for the use of the equipment while it is actually in use.
- (4) Joint Use of Personnel. One Commissioner may have a person who is a special equipment operator and another road district may have the special equipment. In such instances, equipment and operator may be loaned back and forth.
- (5) Buying Used Equipment. Often savings can be obtained in the buying of used equipment. However, this may be only a way to save on the initial cost. Maintenance and repair costs on such equipment may be quite expensive. Correctly valuing used equipment can also be difficult because condition, age, and previous use of the equipment all affect value.

2. Materials

- a. Estimating Needs. The Highway Commissioner must determine the amount of material, such as: salt, sand, gravel, road oil, gasoline and oil, and bituminous surfacing materials he will need for the coming year.

By checking the amount he has on hand and knowing how much of each item he received during the past year, the Commissioner can pretty well determine how much he has used. Then, depending upon how he sees his work load, he can estimate the amount he will need to purchase for the coming year.

- b. Often the County Engineer will order materials, culverts and bridge timbers for several road districts at the same time. By ordering in large quantities, money can be saved. When this is done, the Highway Commissioner sends to the County Engineer a list of the materials the Road District will need during the coming year.
- c. Payment. After the delivery of the material to his storage area, the Highway Commissioner makes out a warrant or order and has it countersigned by the Township Clerk for payment of the material. The supervisor makes out the check for payment. (605 ILCS 5/6-202.3)

3. Buildings and Other Possessions

- a. Buildings. Many Road Districts have buildings for the housing of their equipment. Most of the buildings have space for an office, rest room, a heated space for their repair of equipment, and a storage area for equipment and materials. The buildings are usually a prefabricated metal building.
- b. Fences. Other possessions the township may have are the fences used to enclose the land.
- c. Leasing of Shelter. Renting or leasing of housing is done in a few townships. Some individuals may have property, building and land, which they lease to the township for shelter and storage.

B. RESPONSIBILITIES

1. Equipment

- a. The Highway Commissioner is responsible for and must account for all of his equipment.
- b. Keep Under Shelter. The Highway Commissioner is directed by law to keep under shelter, when not in use, all trucks, scrapers, plows and other equipment belonging to the Road District. (605 ILCS 5/6-201.9)

## General Administrative Duties of the Township Highway Commissioner July 2025

- c. Rarely Loaned. Equipment cannot be loaned to private industry or individuals. However, the Commissioners may make agreements with other road districts and other governmental agencies to exchange or loan equipment. (605 ILCS 5/6-201.10)
- d. Keep Repaired. The commissioner must keep his equipment repaired or must have it repaired, so that it is in good operational condition.
- e. Inventory. Remember the Commissioner must keep an inventory list to meet the requirement of the law (605 ILCS 5/6-201.15) and for insurance protection.

### 2. Materials

Account for Materials. All materials must be accounted for.

### 3. Building and Land

Protect Buildings. It is also the responsibility of the Commissioner to maintain the building and land in good repair and condition. He should keep buildings, equipment and materials under lock and key when necessary and keep the fence in good repair.

Comment: Some commissioners go every day to check on their equipment and buildings for vandalism and theft.

## C. PROCEDURE FOR PURCHASE OR SECURING EQUIPMENT AND MATERIALS

### 1. Approval

- a. Keep Records of Purchases. Each Highway Commissioner must keep a close record of all receipts and expenditures. This will help him in making his budget and purchases.
- b. Purchase Orders. From the budget which was approved, the Commissioner will make out, when needed, his purchase orders for equipment, materials, etc.
- c. Countersigned By Clerk. The orders will be submitted to the Town Clerk for countersigning. (605 ILCS 5/6-201.6)

### 2. Purchase

- a. Order \$30,000 or less. For orders \$30,000 or less using the Road and Bridge Fund, the Commissioner makes the purchase as he thinks best. Likewise, when money from Motor Fuel Tax (MFT) Fund is used, purchases under \$30,000.00 do not require a bid. However seeking and documenting multiple quotes is a good practice.

## General Administrative Duties of the Township Highway Commissioner July 2025

- b. Over \$30,000 Lets Bid. Purchases of new equipment and all materials and all materials with cost over \$30,000.00 must be let out for bids. The purchase or order goes to the lowest responsible bidder. However, bids do not need to be taken when purchasing used equipment or in an emergency. (See next paragraph) Don't split purchases to avoid the bid requirements. **Purchases under multi-year contracts and leases which allow the district to acquire the leased equipment at the expiration of the lease - must be bid.**

The Clerk is responsible for placing the advertisement of bids and to be present when bids are opened. (605 ILCS 5/6-202.6)

- c. Emergency Contract. In the event of an emergency, the contract may be let without advertising for bids, provided a written approval from the County Engineer of Highways is obtained. The County Engineer should also certify the existence of the emergency. (605 ILCS 5/6-201.7)

### 3. Payment

Written Orders for Payment. No bill is to be paid by the Treasurer unless the Highway Commissioner specifically orders, in writing, the payment of the bill.

Countersigned by Clerk. After the purchase arrives, the Highway Commissioner or an authorized person signs the invoice or order. This order must then be countersigned by the township or district clerk. The order is then sent to the district treasurer. In counties under township organization, the Board must examine and audit the claim before payment by the Treasurer. All warrants, bills and orders for final payments on contracts shall be submitted to the Board of Trustees or the Highway Board of Auditors, as the case may be, within 30 days after the receipt of the bill. (605 ILCS 5/6-410). Finally, the Treasurer makes payment for the purchases within 30 days after the date of approval of the bill. (50 ILCS 505/1 to 505/7)

If the purchase is not paid within 20 days (15 days for wages) by the Treasurer, the Commissioner may bring legal action against the Treasurer for the payment of the bill provided money is available and a proper expenditure exists. (60 ILCS 1/80-50)

### 4. Reports to County Engineer

List to County Engineer. Within 30 days after issuing orders or warrants, the Highway Commissioner sends a list of the warrants or orders to the County Engineer. This report must indicate where the money was spent, for what purpose and the amount (605 ILCS 5/6-201.13)

Copies to Clerk and Treasurer. Although the law only requires this report to be sent to the County Engineer, information copies are usually sent to the Clerk and Treasurer.

## SECTION V

### FINANCIAL ACTIVITIES

#### A. SOURCE OF FUNDS

Many Sources. The Highway Commissioner has a number of different sources of money to support road building and maintenance activities. The Commissioner should be well acquainted with all sources to get the maximum benefit for the road district.

##### 1. PROPERTY TAX

- a. Property Tax. The most common source of money for the Road District comes from local property tax. The property tax is collected as a percent of the assessed value of real property in the road district.

Property Tax for Many Purposes. Illinois law authorizes several tax levies for different purposes. Because of its importance, a general discussion of property tax is given. Specific property taxes will be described after this general discussion.

- b. Assessed Valuation. The ability of a road district to raise funds for construction and maintenance of local roads is determined by both the assessed valuation of the district and the tax rate limit

##### Tax Rate

- c. Maximum Rate. Almost all property tax levies are limited, by the maximum rate set by law. Different taxes have various maximum rates. In some cases, the governing board may increase the rates. The Township Board of Trustees or Highway Board of Auditors, as the case may be, or the Highway Commissioner in any county not under township organization can impose up to a maximum permissible levy. For some property tax levies an even higher limit is available if the voters approve the rate by referendum.
- d. Valuation. The other factor, which influences the amount of taxes collected, is the assessed valuation of the property in the township. The township assessor determines the initial value.

Fair-Market Value vs. Income. Homes, business, and other nonfarmland must be assessed at one-third of the fair market value of the property. (Cook County has different assessment levels for different class groups.) However, farmland is assessed on the basis of (1) income-producing ability of the land, (2) soil type, and (3) market value.

- e. Equalizer. In order to distribute the tax burden equitably over the state, an equalization process for property assessed at fair market value was established by the State Legislature. This process was developed to adjust for differences in valuations given to properties in various counties.

Less or Greater Than One. Each county or township is assigned a multiplier (or equalizer) which is applied to the assessed valuation of the property. The tax multiplier is based on assessment-to-sales ratios taken from samples of property transactions in each county. Thus, actual assessment must be multiplied by the equalization factor. This adjusted assessed valuation is the basis of computing the property tax. (Note: The equalizer can be less or greater than one.)

- f. Main Tax Until MFT. The property tax is the most important source of revenue to support local activities. All road and bridge repairs and maintenance were financed by the property tax until the motor fuel tax was established in 1927.
- g. Distribution Of Property Tax. The following table shows the distribution of property tax in Illinois for the year 2025. Townships and road districts together received about three percent of the property taxes. The distribution today is about the same percentage as then.

DISTRIBUTION OF PROPERTY TAX IN ILLINOIS  
(2025)

<u>Government Unit</u>	<u>%</u>
Schools	62.2
Municipalities	15.5
Counties	8.6
Park Districts	4.1
Townships	2.7
Sanitary Districts	2.4
Other Special Districts	4.5

2. GENERAL TAX LEVY FOR ROAD PURPOSES

- a. Tax for Regular Road Fund. The State legislature has authorized several property taxes to support road district activities. This general tax levy providing the major portion of the Commissioner's revenue is normally referred to as the Regular Road Fund or the Road and Bridge Fund.
- b. In Twp Rd. Dist. Max Levy can be 16.5¢. A road district, comprised of a single township in a county having township organization, has the basic rate of 0.125%. The rate may be increased up to 0.165% if approved by the Township Board of Trustees. (605 ILCS 5/6-501) Once approved, the 0.165% rate will remain in effect until removed by the Board.

## General Administrative Duties of the Township Highway Commissioner July 2025

- c. Consol. Road Dist: 17.5¢. The maximum rate permitted in consolidated township Road Districts is 0.175%. (605 ILCS 5/6-501)
- d. Other Road Dist: 16.5¢. The maximum rate in a Road District in a County not having township organization cannot be excess of 0.165%. (605 ILCS 5/6-501)
- e. By Referendum. If a higher maximum levy is needed than discussed above, the people of the Road District can grant it. Upon petition by not less than ten percent (10%) of the voters, a referendum will be held on the question of raising the maximum rate. The referendum can be held at the next annual or special township meeting, or at an election in accordance with the election laws. The most that can be asked for at the annual township meeting is 0.66% of the value. Districts with a value less than \$10,000,000 may increase the rate to 0.94% by referendum held in accordance with the General Election law.(605 ILCS 5/6-504 and 5/6-506)
- f. Municipality's Share of Taxes. One-half of the Road and Bridge tax collected from within the municipality must be paid over to the treasurer of the municipality. The County Treasurer should do this automatically. (605 ILCS 5/6-507)

### 3. PERMANENT ROAD TAX

Permanent Road Tax. The legal voters of a Road District may take the initiative to vote a special tax known as the permanent road tax. (605 ILCS 5/6-601 through 5/6-605) Upon a petition of legal voters in the district, and proper notice given by the district clerk a referendum may be held at the next annual or special town meeting or road district election. (See sample ballot to authorize the levy on page V-26)

The petition must state the location and route of the proposed roads. This tax is for the purpose of constructing or maintaining gravel, rock, macadam or other hard roads or for improving, maintaining or repairing earth roads. The town clerk files the results of the referendum with the county clerk. If the referendum is successful, the Board levies the tax one time and then the County Clerk automatically extends it each year. The electors may remove the levy by referendum or upon request by the Highway Commissioner. (605 ILCS 5/6-601 and 5/6-602)

NOTE: Although this section of the law says that 25 legal voters are sufficient to initiate the referendum, other references say that 10% of the electors are necessary.

Maximum Rate. The maximum rate of the tax that can be levied by this vote is 0.167%. This rate may be increased up to 0.25% by referendum in accordance with general election laws. (605 ILCS 5/6-601)

Other Names. This tax is called many names, such as gravel tax, oil tax, hard road tax, etc.

4. SPECIAL LEVIES

a. Equipment and Building Tax

Machinery and Equipment Levy. This tax levy is for acquiring machinery and equipment for road work, and buildings to house equipment and materials for use in road work. It can be levied above and in addition to all other road taxes. (605 ILCS 5/6-508.1)

Rate. The usual tax rate of this levy cannot exceed 0.035%. However, it may be increased up to 0.10% by referendum in accordance with general election laws.

Referendum. To initiate the tax for the first time, the tax levy ordinance must be published in a newspaper within 10 days after the levy is made. A notice must accompany the tax levy, and must include: (1) the number of voters required to sign a petition requesting that the question of the adoption of the tax be submitted to the voters; (2) the time within which the petition must be filed; (3) the date of the prospective referendum. On the petition of 25 legal voters to the clerk, the clerk shall order a referendum at the next annual town meeting or at a regular election. If the referendum is to be at the annual town meeting, the clerk must publish a notice in a newspaper that the proposition will be voted upon. The notice sets forth the proposition. Notices must also be posted in 10 of the most public places in town at least 10 days before the meeting. If a majority of the votes cast on the question is in favor of the tax, then the tax may be levied.

NOTE: Although this section of the law says that at least 25 legal voters are sufficient to initiate the referendum, other references say that 10% of the electors are necessary.

Clerk Extends Levy. The county clerk extends the levy as a separate tax known as "Equipment and Building Tax". This fund is kept separate from other funds and can only be spent on those specified purposes. (605 ILCS 5/6-508.1)

b. Joint Bridge Tax (County Aid to Road Districts)

Joint Bridge Levy. The Joint Bridge Tax is to provide money for matching funds of the county. The joint bridge money may be used to construct or repair any Road District bridge, culvert, or drainage structure with the county paying an agreed-upon proportion of the money and the Road District paying the other portion. (605 ILCS 5/6-508)

Accumulates. The money from this tax can be saved from one year to another. In this way a Road District can accumulate the large amount needed for major construction or replacement projects.

Petition County Board. When money from the joint bridge fund is needed for actual construction, the Highway Commissioner petitions the County Board for the aid. The Commissioner must be sure though there is enough money accumulated in his fund to pay for the road district's proportion for the cost.

Rate. For this tax, the Road District may levy up to 0.05% without a referendum. The rate may be increased to 0.25% for a ten year period with a referendum. (605 ILCS 5/6-508)

Surplus. All surplus money remaining after completion of the bridge project may be turned over to the regular road fund - if requested by the Highway Commissioner and with written consent of the County Engineer. If this is done, no further levy for joint bridge improvements can be extended unless reauthorized by referendum.

The moneys from this tax may also be used for construction and maintenance of bridges, culverts and other drainage facilities, or grade separations, including approaches thereto, on, under, or over the district roads, without joint county funds being involved and without limitation as to size of project, but only if adequate funds are available for all projects for which the road district has petitioned the county for joint participation.

c. Damage for Laying Out Road Tax

Damage for Laying Out Road Tax. When damages have been agreed upon or awarded for the laying out, widening, altering or vacating township roads, or the payment for right-of-way, or for ditches or other purposes, the amount of such damages is included in the next succeeding tax levy. This levy is known as the "Road Damage Fund".

Rate 0.033%. The maximum levy of this tax is 0.033%. (605 ILCS 5/6-503)

d. Tax Levy for Insurance of Tort Immunity

Tort Insurance. This tax levy is to cover the cost of insurance necessary to provide protection of the Road District from torts (lawsuits) brought against it for wrongful or negligent acts by an employee of the road district while engaged in their regular duties. The road district must have this protection for activities which are not protected by sovereign immunity. (For more information on tort liability, see Section XI A "Tort Liability".)

Actual Cost. This tax is levied and collected in the manner of the general taxes and is in addition to the amount authorized for other purposes. The amount of tax levied should not exceed the actual cost of the insurance. (605 ILCS 5/6-412.1; 745 ILCS 10/9-107)

e. Other Miscellaneous Unlimited Tax Levies

1. Worker's Compensation Insurance
2. Unemployment Compensation Insurance

3. Liability Insurance
4. Social Security/Medicare (40 ILCS 5/21-110; 5/21-110.1)
5. IMRF (40 ILCS 5/7-132.1; 5/7-171)

Each tax is in addition to the amount authorized for general purposes. However, each tax can only be levied for the actual cost. **This tax cannot be used to pay health or life insurance expenses.**

Example: To determine if the levy will exceed the rate, divide the amount desired by the equalized assessed valuation.

Example to Determine if Proposed Levy Exceeds Rate Limit. If equalized assessed valuation = \$25,000,000 The Road and Bridge tax rate = 0.165% District proposes to levy Road & Bridge taxes of \$50,000 To determine if \$50,000 will exceed the rate, divide the amount desired by equalization assessed valuation.

$$\frac{50,000}{25,000,000} = 0.0020 \quad (0.20\% \text{ exceeds the rate limit of } 0.165\%, \text{ therefore the district cannot receive the amount of taxes desired}).$$

Example to Determine the Amount of Property Taxes Which Can Be Received

Multiply Equalized Assessed Valuation By Tax Rate

$$25,000,000 \times 0.165\% = 41,250$$

5. MOTOR FUEL TAX

- a. MFT. Another source of revenue is the motor fuel tax. To be eligible for MFT allocations, the road district must levy a tax or taxes for road and bridge purposes. To receive the maximum MFT allocation, the road district must levy a tax or taxes for road and bridge purposes at an extension rate of at least 0.08% of its assessed valuation. To meet this requirement, the road district may use both its regular road fund (605 ILCS 5/6-501) and permanent road fund (605 ILCS 5/6-601) either separately or in combination to equal the required percentage. If the road district does not levy a tax or taxes for road and bridge purposes at an extension rate of at least 0.08% of its assessed valuation, the road district's MFT allocation shall be the percentage of the maximum allocation equal to the percentage obtained by dividing the rate extended by the road district for road and bridge purposes by 0.08%.

In counties in which a property tax extension limitation is imposed under the Property Tax Extension Limitation Law (PTELL) (35 ILCS 200/18-185), road districts may retain their entitlement to the maximum motor fuel tax allotment if, at the time the property tax extension limitation was imposed, the road district was levying a road and bridge tax at a rate sufficient to entitle it to the maximum motor fuel tax allotment and continues to levy the maximum allowable amount after the imposition of the property tax extension limitation.

- b. Amount of Tax. The state motor fuel tax is a tax on the privilege of operating motor fuel vehicles on public highways and waterways in Illinois. It is a direct tax of 38 cents per gallon of gasoline purchased with annual indexing for inflation. (35 ILCS 505/2 and ILCS 505/8)

Share Based on Mileage. The MFT is collected by the state and is distributed to local governments in percentages set by law. For road districts, MFT is distributed based on the proportion of road district mileage in a respective county compared to the total road district mileage in the State. Thus, the greater number of miles a Highway Commissioner has to care for, the greater is the amount of MFT received. (35 ILCS 505/8)

- c. Goes to County. MFT money is sent to the county, not to the road district. While the allocation is to the road districts, the money is retained by the County Treasurer and disbursed to the suppliers, contractors, engineering consultants, etc., upon the receipt of an appropriate claim approved by the Highway Commissioner and the County Engineer. (35 ILCS 505/8)
- d. MFT Projects. MFT money can be spent on roads in the road district. The Commissioner in cooperation with the County Engineer will select the appropriate roads on which MFT funds can be used, such as school bus routes and mail delivery routes. These are known as MFT projects. (605 ILCS 5/6-701)
- e. Where Used. Once the project has been selected, the County Engineer, in cooperation with the respective Highway Commissioners, shall prepare the necessary maps, plans, specifications, and proposal documents to advance the project to the construction stage. MFT funds can be used to pay for the expenses that occur in connection with any MFT projects. For example, motor fuel tax funds may be used for:
  - 1. Construction and maintenance of roads
  - 2. Purchase of materials
  - 3. Administration and engineering costs
  - 4. Payment of principal and interest on road bonds

6. STATE FUNDING OF ROAD DISTRICT BRIDGES

Illinois Township Bridge Program. According to 605 ILCS 5/6-901, the Illinois Department of Transportation appropriates from the road fund, the general revenue fund, or any other State funds, \$60,000,000 for apportionment to counties for the use by the Road Districts for construction of bridges 20 ft. or more in length. The basis of apportionment to each county is by township or road district road mileage similar to the distribution of MFT funds.

Likewise, the money is administered in the same manner as motor fuel tax (MFT) funds.

The Highway Commissioner in cooperation with the County Engineer determines priority of bridges replaced in a road district. In selection of bridges, the priorities considered shall be in the following sequence:

1. Safe and expeditious transportation of school children
2. Movement of agricultural equipment and products
3. Rural mail delivery routes
4. Anticipated traffic needs of the general public (605 ILCS 5/6-902)

Matching Ratio. TBP can pay up to 100% of the cost of bridge replacements. Counties may choose to require matching contributions.

7. MATCHING FUNDS FROM COUNTY, STATE AND FEDERAL GOVERNMENTS

a. Matching Tax From County Board

County Matching Tax. In counties of less than 1,000,000 population, the County Board may levy an annual tax known as the "County Bridge Fund" to pay their share of constructing or repairing any bridge, culvert, drainage structure or grade separation, including approaches thereto, on any public road in any road district in the county.

Rate 5¢. The matching tax shall not be extended at a rate exceeding 0.05% of the value of all taxable property in the county. The county may, by referendum, increase this rate limitation for a 10 year period up to 0.25%.

The Highway Commissioner must petition the County Board for the matching funds required from the "County Bridge Fund". (605 ILCS 5/5-501, 5/5-502, 5/5-602)

b. Other Potential sources for bridge funding

Surface Transportation Block Grant (STBG) Rural (STR)

Surface Transportation Block Grant (Rural) funds are reserved for rural projects on any Federal aid highway, including NHS, and bridge or safety projects on any public road. The match ratio is 80/20.

Local Bridge Formula Program

Internal IDOT Bridge Program – Still incorporates criteria from the former Highway Bridge Program (HBP). It provides funds to replace or rehabilitate deficient highway bridges and perform systematic preventive maintenance and seismic retrofit funding is 80/20 for On-System structures and 100% for off-system structures.

IL Special Bridge (ISBP)

State designated STBG funds to replace bridges of significant cost, (\$1M minimum for local bridges).

Bridge Investment Program (BIP)

Provides funds for projects to improve the condition of bridges and culverts and the safety, efficiency, and reliability of the movement of people and freight over bridges. The match ratio can vary, but it is typically 80/20.

c. Illinois Grade Crossing Protection Fund (Funding for Rail Crossing Improvements)

(1) Admin. by IDOT. This fund was established by the State Legislature to aid in financing projects to provide greater safety and convenience to the public at rail-highway crossings. This fund is administered by the Illinois Department of Transportation but can be used only upon order of the Illinois Commerce Commission.

(2) Share from MFT. Actually, the monies are provided by the Department of Transportation from its share of the MFT. The sum of \$2,250,000 is placed in this fund monthly.

- (3) Fund Uses. The fund can be used for the following:
  - (a) Construction of rail-highway grade separations.
  - (b) The installation, construction or reconstruction of crossing protection.
  - (c) The construction, alteration, relocation or improvement of any grade crossing including the necessary highway approaches.
  - (d) The fund is not to be used for rail crossings on State highway systems.
- (4) Application for Fund. Application for money is made by petition on behalf of the Highway Commissioner to the Illinois Commerce Commission. A public hearing is usually held but, if all parties are in agreement about the project (Stipulated Agreement), no hearing is necessary.
- (5) Sharing Cost. On average, approximately 75 percent of the cost of the project is paid from the Grade Crossing Protection Fund. The remaining portion of the cost is divided between the road district and the railroad company. In some cases, abutting cities may share in the divided costs.

## 8. BOND ISSUES

- a. To finance major road or bridge projects the Commissioner may consider issuing bonds. This is borrowed money and must be repaid to the lenders at a future date with interest. It is only a means of obtaining the money faster than the Commissioner would normally receive it. As a penalty, some of the money which will be received in the future must be used to pay off the bonds.
  - (1) Commissioner May Call a Special Meeting For Bonds. The voters of the Road District must approve all bond issues. Either the Highway Commissioner or 25 legal voters, who petition the Clerk for a vote on the bond referendum, can start the approval process. The referendum must include the source as well as the amount of the tax which will be used to pay for the bonds. The Clerk posts notices of the time, object, place of the election, the maximum sum to be borrowed and the type and location of the proposed construction. The vote is held at the annual town meeting or at an election.
  - (2) Voter Approval. If a majority of the voters approve the referendum, bonds of any denomination may be issued. A register of all issues of these bonds is kept in the office of the county clerk.

- (3) Limitations On Use. The Highway Commissioner can use bond money only for construction of major projects, such as a bridge to replace a washout, the township garage, etc. The money cannot be used for current operating or maintenance expenses, and can only be used in the referendum.

b. Seven Types of Borrowing:

- (1) Motor Fuel Tax Fund Bonds. Bonds that are issued by the Road District to construct or improve roads and are retired from future motor fuel tax allotments. The money obtained from the sale of these types of bonds can only be used for construction on those specific roads on which motor fuel tax money can be spent. (See Section V, A.5)
- (2) General Obligation Bonds (G.O. Bonds). Bonds pledging the general obligation of the Road District, i.e., bonds which are paid off by money collected by the property tax. This is a fairly common method of financing bonds in Illinois.
  - (a) Referendum. The District Board must adopt a resolution of intent, specifying the use of the money and location of the work to be performed. The bond issue is then submitted for a referendum vote. If the referendum is successful, bonds are issued and repaid from taxes specially levied for that purpose.
  - (b) Maximum Levy. There is no limit on the amount that can be levied to pay off G.O. bonds. However, the rate must be authorized by a referendum vote. (605 ILCS 5/6-510)
  - (c) Can Pay with MFT. If the construction financed by these G.O. bonds is approved as an MFT project, MFT funds can be used to make principal and interest payments instead of money from the property tax. (605 ILCS 5/6-701.6)
- (3) Alternate Bonds. Bonds are backed by the full faith and credit of the road district because they have the ultimate backing of a property tax. However, they are usually paid off with an alternate revenue - such as motor fuel tax if the project is an approved MFT project. (30 ILCS 350/1)
  - (a) Referendum. No referendum is required, although a backdoor referendum procedure applies. Under the backdoor referendum procedure, the bond authorizing ordinance is published in a newspaper along with an announcement that an opposing petition may be circulated to block the bond issue. The number of necessary signatures and the petition deadline must be stated.

- (b) Tax Levy. An annual tax must be levied each year which could be used (if extended) to retire the bonds. However, after the tax levy has been filed, the tax levy is abated. Motor fuel tax money could then be used to retire the bonds if the project is an approved MFT project.
- (4) Tax Anticipation Warrants. While not exactly a bond issue, anticipation warrants are also a means of borrowing money. These warrants are really short term loans from a bank. They are used when the Highway Commissioner does not have enough money on hand to pay critical bills, such as personnel salaries, but knows money will be coming from some source within a short period of time - usually less than three months away. The Commissioner can issue these warrants up to a maximum of 85 percent of the tax levy already passed for the next year. The Commissioner borrows the needed money through tax anticipation warrants and pays the salaries and other bills. Then when the tax money is received, the loan and interest is repaid. Note: Issuing tax anticipation warrants, should be avoided except to meet extreme emergencies. (50 ILCS 430/2)
- (5) Tax Anticipation Notes. Another form of short-term borrowing is known as Tax Anticipation Notes or Tax Notes or General Obligations Notes. Notes are similar to, but vary slightly from, anticipation warrants. They both are used for the same purpose, deficit spending. The main difference is that the tax notes are paid off over a two-year period (mature within two years), while the warrants are paid from the next tax money that becomes available. Also, the governing body has to adopt an ordinance or resolution authorizing the issuance of the Notes. This ordinance shall provide for the levy and collection of a direct annual tax upon all taxable property in that unit of government. It shall be the duty of the County Clerk to annually extend the tax; therefore, in addition to and in excess of all other taxes levied by that unit of government. Notes and warrants cannot be issued during the same fiscal year. Notes, like warrants, should only be used in an emergency. (50 ILCS 420/1 to 420/3)
- (6) Personal Property Tax Replacement - Anticipation Notes. Another form of short-term borrowing is anticipation notes on the personal property tax replacement taxes. These are very similar to the tax anticipation notes discussed under (5) since the maximum term cannot exceed 2 years. However, unlike those notes, they may be issued only in amounts up to 75% of the Entitlement of Replacement Taxes for the year anticipated. These notes shall be general obligations of the unit of government and the full faith and credit of the unit shall be pledged for the punctual payment of the notes. For specific details concerning the procedures for issuing these types of notes and their repayment, see 50 ILCS 420/4.1.

- (7) Short Term Borrowing - Road districts may borrow money from any bank or financial institution. Road districts may also borrow from the township's general town fund with the approval of the Board of Trustees. Such money must be repaid within ten years from the time the money is borrowed. (605 ILCS 5/6-107.1)

c. Interest

Bond Issues and Anticipation Notes and Warrants are forms of borrowed money and have to be paid back at a future date with an added amount of money called interest. Most of the statutes that govern the various types of borrowing also stipulate a maximum permissible amount for interest. Interest rates are governed by 30 ILCS 305/2. This section states, "Notwithstanding the provisions of any other law to the contrary, any public corporation may agree or contract to pay interest on bonds or other evidences of indebtedness and tax anticipation warrants issued pursuant to law at an interest rate or rates not exceeding the greater of 9% per annum or 125% of the rate for the most recent date shown in the 20 G.O. Bonds Index of average municipal bond yields as published in the most recent edition of The Bond Buyer, published in New York, New York, at the time the contract is made for the sale of the bonds or other evidences of indebtedness or tax anticipation warrants."

It is recommended to those who are interested in selling bonds, tax anticipation warrants, etc., that you contact your legal counsel for advice on individual transactions.

9. MISCELLANEOUS SOURCES OF FUNDS

There are several sources of funds that provide small sums of money erratically. They cannot be counted on as a steady source, but do provide money that the Commissioner can use to pay expenses.

a. Surplus Funds

- (1) Surplus Funds. All money remaining in the Permanent Road Fund upon completion of construction of the roads enumerated may be turned over to the regular Road and Bridge Fund at the discretion of the Highway Commissioner. They should retain enough funds in the Permanent Road Fund for their repair. (605 ILCS 5/6-616)
- (2) Left From Bonds. When all the bonds of any township are paid in full and canceled, and when there remains any balance to the credit of the bond fund, the electors at the annual township meeting may decide if the surplus bond money should be used for the maintenance of roads. (60 ILCS 1/285-10)

b. Sale of Equipment and Property

- (1) Dispose of Property. Old or surplus road district equipment may be traded in on other equipment. However, if the equipment is not traded-in it must be disposed of in the following way: (60 ILCS 1/30-50 & 605 ILCS 5/6-201.17)
  - (a) Anytime during the year, the township or the road district may sell equipment by a vote of the township board or request of the township highway commissioner.
  - (b) The clerk publishes the resolution and a notice of the sale in a newspaper. If no newspaper is generally circulated in the township, the clerk shall post in 5 of the most public places and at the township office. The notice must state the date by which bids are to be received, the place, time and date when bids are to be opened.
  - (c) The resolution and sale notice must also be posted at the road district office.
  - (d) The deadline for bids must be at least 30 days after the date of publication.
  - (e) The bids are opened by the clerk at a regular township board meeting.
  - (f) The Highway Commissioner accepts the high bid or the bid which is in the best interests of the road district.
  - (g) The township board or the highway commissioner authorizes the sale by public auction.
  - (h) This competitive bidding procedure shall not be followed when property is leased or sold to another governmental body.
  - (i) The township board or the highway commissioner may authorize the sale of personal property by public auction conducted by an auctioneer licensed under the Auction License Act or through an approved Internet auction service.

The resolution and notice of sale must be published in a newspaper published in the township. If no newspaper is published in the township, then it is published in a newspaper generally circulated in the township. If no newspaper is generally circulated in the township, then it must be posted in 5 of the most public places in the township and in the township office.

The money from such sales goes into the Road and Bridge Fund.

c. Other Sources of Minor Income

- (1) Fines. Some Road Districts may receive money paid from fines from tickets issued for certain offenses committed on township roads. They can receive monies paid for damage to roads, signs, fences, etc., when persons are fined for such damages. (625 ILCS 5/16-105)
- (2) Gifts. The Road District also may receive funds by direct donations given by private individuals, firms, etc. (605 ILCS 5/6-310)

B. BUDGETING PROCESS

1. Revenue & Spending Plan. The combined Budget / Appropriation ordinance is the road district's spending and revenue plan. It identifies the amount of revenue that is available, and it provides the legal authority to spend. Equipment and other items cannot be purchased unless they are included in the budget.
2. Budget Limits Purchases & Spending. In addition to authorizing spending, the budget also limits the amount of money that can be spent for items. For example, if the amount appropriated in the budget for the purchase of a new truck is \$30,000, then no more than \$30,000 can be spent on the truck. (Some flexibility to this limitation is possible by line-item transfers which will be discussed later.)
3. Fiscal Year. Most road districts have a fiscal year which begins April 1. Although the law allows the budget / appropriation ordinance to be adopted as late as the last quarter of the fiscal year, sound financial management requires that it be adopted before the fiscal year begins or very shortly after it begins.
4. Budget Format. The law requires the budget to contain certain information. (50 ILCS 330/3 to 330/4) This information enables the Highway Commissioner to easily compare current revenues with current expenditures so that spending does not exceed revenues. If spending does exceed revenues for the year, this is called an operating deficit and should be avoided in the Road & Bridge Fund and the Permanent Road Fund.

**BUDGET FORMAT HELPS PREVENT FINANCIAL PROBLEMS**

The budget format also enables a comparison to be made of the amount of money on hand at the beginning of the fiscal year with the amount which is expected to be available at the end of the year. A simplified budget format follows:

Budget forms are available at [www.toi.org](http://www.toi.org)

(Start With). Cash on Hand at the Beginning of Fiscal Year	100
(Add New). Revenues (To be collected during the year)	500
(Equals). Total Available	600
(Less). Expenditures (To be spent during the year)	475
(Equals). Cash on Hand at End of Fiscal Year	125

5. SIX STEPS IN THE ADOPTION OF THE BUDGET.

a. PREPARE TENTATIVE ANNUAL BUDGET / APPROPRIATION ORDINANCE (50 ILCS 330/3 to 330/4 and 605 ILCS 5/6-501(c))

(1) Tentative Budget. The Highway Commissioner prepares a tentative budget and files it with the road district clerk. The purpose of the tentative budget is to provide the public and the township board with the Highway Commissioner's intended revenue and spending plan.

(2) The tentative budget must be prepared early enough to allow for a 30 day inspection period and a public hearing to be held before its adoption.

b. MAKE TENTATIVE BUDGET / APPROPRIATION ORDINANCE AVAILABLE FOR PUBLIC INSPECTION AT LEAST 30 DAYS BEFORE FINAL ACTION ON IT

(1) Public Inspection. The clerk makes the budget/appropriation conveniently available to the public for inspection - at least 30 days prior to the final action by the Board of Trustees.

(2) This tentative document may be revised by the township board before adoption (line items may be reduced).

c. PUBLIC NOTICE IN NEWSPAPER AT LEAST 30 DAYS BEFORE HEARING

(1) Newspaper Notice. The paper must be published in the road district. If there is no newspaper published in the district, then notice must be posted in 5 of the most public places in the district.

(2) Notice must state:

- (a) Time and place where tentative budget can be inspected
- (b) Time and place of hearing

d. CONDUCT HEARING - (Entire Board of Trustees)

(1) One public hearing must be held on the budget and appropriation ordinance by the Township Board of Trustees in township counties.

(2) Highway Commissioner must be prepared to answer questions on the tentative budget.

e. ADOPT BUDGET / APPROPRIATION ORDINANCE

(1) Budget is adopted by Township Board of Trustees.

- (2) **Must be adopted at hearing** - cannot be adopted at the annual township meeting.
- (3) Board of Trustees can make changes to the budget.
- f. FILE BUDGET AND ESTIMATE OF REVENUES WITH COUNTY CLERK WITHIN 30 DAYS OF ADOPTION (35 ILCS 200/18-50)
  - (1) Budget should be certified by the road district clerk
  - (2) Estimate of revenues should be certified by the township supervisor (as the chief fiscal officer)
- g. **The Illinois Department of Commerce and Economic Opportunity has prepared a packet containing budget and appropriation ordinance forms and instructions. It is suggested that these be used because they contain sufficient detail.**

### C. REVENUE ESTIMATES

The Highway Commissioner must prepare the combined Budget and Appropriation Ordinance and estimate the resources which will be available based upon the money on hand and the expected taxes to be collected during the current year.

Most of the road district's revenue comes from property taxes. The following discussion identifies a procedure to estimate the amount of property taxes which will be available for the budget to be adopted.

At the time that the budget is adopted, most road districts cannot change the amount of property tax revenues it will receive during the current year. Property taxes, for these road districts, have already been set by the tax levy ordinance adopted during the fall of the prior calendar year.

This is the procedure to estimate the amount of property taxes to be received for the new budget for a road district whose fiscal year starts April 1<sup>st</sup>. ([605 ILCS 5/6-501).

- Step 1. Ask the county clerk for the district's equalized assessed valuation and the property tax rate limits for its various funds.
- Step 2. To estimate the levy rate, divide the dollar amount requested for each fund in the prior years' tax levy by the equalized assessed valuation.
- Step 3. Does this estimated rate exceed the maximum rate for that fund? If it is less, that fund will receive the amount requested by the tax levy. (Assuming compliance with Truth in Taxation and Cap laws) If the rate is greater than the rate limit provided by the county clerk, that fund will not receive the amount requested in the levy.
- Step 4. If the estimated rate is greater than the maximum rate, to determine the amount of property taxes for the budget, multiply the maximum rate by the equalized assessed valuation.

EXAMPLE for the Road and Bridge Fund

Step 1. According to the county clerk, the equalized assessed valuation is 25,000,000 and the Road and Bridge maximum tax rate is 0.165%.

The amount of Road and Bridge taxes levied during the fall of the previous year is \$50,000. Will the road district receive \$50,000 in property taxes for the Road and Bridge fund budget?

Step 2. To find out, divide the \$50,000 requested in the prior years' tax levy by the equalized assessed valuation of \$25,000,000.

$$\frac{50,000}{25,000,000} = 0.0020 \quad (\text{or } 0.02\%)$$

Step 3. The Road and Bridge fund cannot receive \$50,000 because the computed rate of 0.20% is greater than the maximum tax rate of 0.165%.

Step 4. If the road district cannot receive \$50,000, how much can it receive?

To find out, multiply the equalized assessed valuation of \$25,000,000 by the maximum rate of 0.165%.

$$25,000,000 \times 0.165\% \quad 41,250$$

The maximum amount of property taxes that the Road and Bridge Fund can receive is \$41,250.

**EXPENDITURE ESTIMATES**

Estimate expenditures for the new budget by starting with the previous years' actual expenditures for each line-item. (Note: Don't start with the previous year's budgeted expenditures - start with what was actually spent.) For each expenditure item, ask the following questions.

1. What changes will occur in the new budget year?
2. Has anything happened which will increase or decrease this item?
3. Is it a re-occurring expenditure or is it a "one time" expenditure such as the purchase of equipment?
4. Will the rate of inflation also affect this particular line item? (Consumer price index for 2000 was 3.4%)
5. What new programs will be started?
6. What old programs are ending?
7. What are the priorities of the road district?
8. Determine the percentage rate the line-item has increased over the last three years. Will the line-item increase by the same percentage?
9. Is the amount reasonable?

D. BUDGET PROCESS FOR COMMISSION COUNTY ROAD DISTRICTS

For those road districts in the counties under the commission form of government, the budget procedure is similar to the procedure in township counties - except the County Commissioners adopt the budget.

E. LEVYING PROCESS

Levy for Prop. Tax. Tax levies are sums of money necessary to provide the property taxes required to meet the needs of the road district. As discussed earlier in this section, the levies divided by the equalized assessed valuation of the district determines a tax rate to be extended by the county clerk against the taxable property in the district and is collected the following year.

Procedures. The procedures to be followed in levying taxes are different in counties having township organization rather than commission form of government. These different procedures will be described separately.

1. In Twp. Rd. Dist. DETERMINATION OF LEVIES IN ROAD DISTRICTS IN COUNTIES UNDER TOWNSHIP ORGANIZATION.
  - a. Not by Hwy. Comm. According to the law (605 ILCS 5/6-501), Commissioners of Road Districts in Counties with township organization do not levy taxes. The Township Board of Trustees levies the taxes for the Road District. However, the Highway Commissioner determines the levy and that amount must be certified by the Board of Trustees.  
  
The last Tuesday in December is the deadline date to certify the levy to the County Clerk.
  - b. Extended by Co. Clerk. The Board certifies to the County Clerk the amount necessary to be raised by taxation for road purposes.
  - c. Rd. Dist. in Comm. Counties. The amount so certified is converted to a tax rate and extended by the County as the road taxes against the taxable property of the Road District.
2. DETERMINATION OF LEVIES IN ROAD DISTRICTS IN COUNTIES NOT UNDER TOWNSHIP ORGANIZATION
  - a. Rd. Comm Sets Levy. Commissioners of Road Districts in counties with the Commission form of county government must themselves determine the amount of taxes necessary to be levied upon the property within their districts for road purposes. In the preparation of these levies, the Commissioner is limited by the maximum rate allowed by law and must state separately the several amounts to be levied which will make up the entire levy. (605 ILCS 5/6-201.5)

- b. Certifies to Co. Board. The Highway Commissioner determines the amount of taxes to be levied, certifies this amount to the County Board and files his certificate with the County Clerk on or before the last Tuesday in December. However, the levy should be determined early enough to allow the County Clerk to present the levy to the County Board at the regular December meeting for their considerations. The County Board approves the amount so certified or they can approve any part thereof.
- c. The amount approved by the Board is extended by the County Clerk and the taxes are collected the following year.

3. TRUTH IN TAXATION ACT

- a. The "Truth in Taxation Act" places certain requirements on road districts in the adoption of their tax levies. (35 ILCS 200/18-55 at seq.)

Public Hearing. The law requires the Highway Commissioner to determine (estimate) the amount of property taxes to be levied. This must be done not less than 20 days prior to the adoption of the aggregate levy. A public hearing must be held when the district intends to levy an aggregate tax (excluding the permanent road levy) in excess of 105% of the amount of property taxes extended including any amount abated by the road district prior to such extension, upon the previous year's levy.

It is the opinion of the Illinois Department of Revenue that the Permanent Road property tax levy should not be included in the calculation to determine if the proposed levy is more than 105% of the prior year's extension.

- b. Notice of Public Hearing. Notice of the hearing must be published in a newspaper of general circulation published in the road district. If there is no such newspaper, the notice must be published in a newspaper of general circulation published in the county and having circulation in the road district.
- c. The hearing notice must meet the following requirements.
  - (1) It must appear not more than 14 days nor less than 7 days before the date of the hearing.
  - (2) It must be at least 1/8 page in size.
  - (3) It must be enclosed in a black border not less than 1/4 inch wide.
  - (4) The smallest type used shall be 12 point.
  - (5) It may not appear in the classified or legal section of the newspaper.
  - (6) It may not contain any additional information not required by the law.

All hearings shall be open to the public. The corporate authority of the taxing district shall explain the reasons for the proposed increase and shall permit persons desiring to be heard an opportunity to present testimony within reasonable time limits as it determines.

F. APPROVALS AND AUTHORIZATIONS

1. RESPONSIBILITY OF THE CLERK

Clerk Signs Warrants. The Road District or Township Clerk must countersign all warrants drawn by the Highway Commissioner.

In the Commission County Road Districts, the Highway Commissioner presents the warrant to the District Clerk who countersigns, approves and pays the bill.

2. AUDIT BY BOARD

- a. Township Commissioner Writes. The Highway Commissioner has the responsibility for directing the expenditure of all money for road and bridge purposes. He writes warrants or orders for such expenses, and has them countersigned by the Clerk. Then he gives them to the district Treasurer for payment.
- b. Audits. In counties under township organization, the District Treasurer cannot pay the bills until the Board of Town Trustees has examined and audited the claims. (605 ILCS 5/6-205)
- c. The Treasurer should not issue payment for compensation or claims unless authorized by the Highway Commissioner.

G. GENERAL EXPENDITURE PATTERN

Six Categories. The expenditures of the road districts may be divided into six main categories: personnel, contractual services, commodities, debt services, capital outlay, and other expenditures.

1. PERSONNEL - This group is for expenditures for personnel costs. Examples: Salaries, Health Insurance, Unemployment Insurance, Workers Compensation, Social Security Contribution, Retirement Contribution, Medicare, etc.
2. CONTRACTUAL SERVICES - This group is for expenditures for services provided by businesses or organizations not Road District employees. Examples: Maintenance Services, Accounting Services, Engineering Services, Legal Services, Janitorial Services, Postage, Telephone, Publishing, Utilities, Garbage Disposal, Liability Insurance, General Insurance, Rental, etc.
3. COMMODITIES - This group is for the purchase of supplies and articles which are consumed. Examples: Maintenance Supplies, Office Supplies, Operating Supplies, Janitorial Supplies, Automotive Fuel/Oil, etc.

General Administrative Duties of the Township Highway Commissioner July 2025

4. DEBT SERVICES - This group is for all Interest and principal payments on general long-term obligations and other debt instruments.
5. CAPITAL OUTLAY - This group is for all costs associated with the acquisition or additions to fixed assets. Expenditures are for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; and equipment. Assets acquired should have a life span of two or more years at a minimum cost of \$500.00.
6. OTHER EXPENDITURES/EXPENSES - This group is for all other costs not previously classified. Examples: Community Relations, Miscellaneous Charges.

ATTACHMENT A

SAMPLE OF BALLOT FOR ESTABLISHING  
PERMANENT ROAD TAX

Shall a special tax for	YES
road purposes be levied?	NO

(605 ILCS 5/6-601)

## SECTION VI

### RELATIONSHIP WITH OTHER TOWNSHIP OFFICIALS

#### A. THE BOARD OF TRUSTEES

1. Cooperation With Officers. It is very important that the Highway Commissioner work harmoniously with his own Township (or Highway) Board officers. Many times the Commissioner is incapable of executing some tasks independently and must have their cooperation.

According to the law, the Township Board of Trustees or the Highway Board of road districts in counties with commission form have several main duties in regard to the Commissioner:

- a. They set his salary. This must be done at least 180 days before the next term begins. (50 ILCS 145/2) (Note, the salary of Commissioners in Road Districts in counties not under township organization is fixed, not by the Highway Board, but by the County Board).
  - b. They approve the road budget. (605 ILCS 5/6-501)
  - c. They audit the payment of all bills before the treasurer pays the bills. The Board does this to check that the Commissioner is spending his funds according to the budget. (605 ILCS 5/6-205)
  - d. They levy the property tax necessary to support the Commissioner's work as determined by the Highway Commissioner. (Note: Road Districts in counties not under township organization, the levy is set by the Highway Commissioner who certifies it to the County Board.) (605 ILCS 5/6-501)
2. Road Commissioner Independent. The Board of Trustees or Highway Board is not the boss of the Highway Commissioner. It cannot tell them how they are to run their offices. It has no authority over how the Commissioner maintains the roads nor who they hire to work nor over their firing of workers, provided they remain within their budget. (Attorney General's Opinion, No. S-1083, May 12, 1976, P. 173)

#### B. DISTRICT OR TOWNSHIP CLERK

Clerk. Not only does the Commissioner have many duties that must be done jointly with the Clerk, but the Clerk also provides considerable and valuable support to the Commissioner.

Clerk's Duties. Of the many duties that the Clerk has, the main ones that are related to the Highway Commissioner are:

- Countersigns and keeps a complete record of all warrants issued by the Commissioner. The Clerk cannot refuse to countersign the warrant, as his or her signature is not an approval. It only certifies that he or she (the clerk) has recorded the warrant.

## General Administrative Duties of the Township Highway Commissioner July 2025

- Acts as the clerk for the Commissioner.
- Records in the book of records, all orders and directions of the Commissioner.
- Keeps in custody all records, books, and papers of the Road District.
- Reports to the County Engineer/County Superintendent of Highways, in writing, all elections that affect the Road District.
- Helps the Commissioner extend levies for road purposes. (commission form)

### C. DISTRICT OR TOWNSHIP TREASURER

Treasurer. In Road Districts of a single township, the Supervisor of the township is the Treasurer for the Road District. Road Districts in counties not under township organizations, the District Clerk is the ex-officio treasurer for the Road District. (605 ILCS 5/6-114). Each Road District Treasurer is required within 10 days of assuming the responsibilities, to execute a bond in double of the amount of moneys likely to come into his/her hands while performing the treasurers duties (605 ILCS 5/6-114).

Treasurer's Duties. The Treasurer has charge of all the money raised for the support and maintenance of the roads. His main duties which are of interest to the Highway Commissioner are:

- Holds all money (has to be bonded)
- Pays bills for the Commissioner upon an order from the Commissioner, provided it is countersigned by the Clerk, and has been examined by the Board of Trustees or Highway Board.
- Keeps a record of all money received and paid out. The account must also show in detail to whom and from which fund the money was paid.
- Presents annually, within 30 days of the end of the fiscal year, to the Commissioner, an itemized statement of receipts and disbursements during the fiscal year just ended. This statement must be sworn to. (605 ILCS 5/6-205)

### D. ROAD DISTRICT ATTORNEY

1. Need of Attorney. The Highway Commissioner often has need of an attorney. Usually, they use the attorney retained by the Township Board, but they may hire an attorney to represent only the Road District if the expense is supported by an appropriation in the budget.
2. Commissioner May Hire Attorney. If need be, the Commissioner can hire another attorney to represent the Road District where performance of such factors by the public who would otherwise represent the Highway Commissioner would present a direct or potential conflict. This attorney though is hired on a case-by-case basis; he cannot be paid a retainer fee. (605 ILCS 5/6-201.19)

## General Administrative Duties of the Township Highway Commissioner July 2025

3. Board Hires Attorney. The Board of Trustees of a township may hire an attorney and fix his salary. This attorney also usually acts for the Commissioner.
4. Legal Advice. If any legal matters arise, the Commissioner should contact the Township Attorney. For example, in situations where there is a question of conflict of interest, the attorney will give legal advice.

## SECTION VII

### RELATIONSHIP AND COOPERATION WITH OTHER GOVERNMENTAL AGENCIES

#### A. RELATIONSHIP WITH OTHER HIGHWAY COMMISSIONERS

Other Commissioners. Highway Commissioners should be interested in economy and efficiency that can result from cooperation with neighboring Commissioners. Acquaintance with the neighboring Commissioners can result in prearranged savings and can even be a life-saver in an emergency. Some of the benefits that can result from such a cooperation are as follows:

1. Borrow and Loan Equipment. Commissioners can borrow, trade the use of, and lease equipment from each other as needed and when available.
2. Help in an Emergency. In an emergency, the neighboring Commissioner can help out in many ways, such as:
  - Removal of stuck snow plows,
  - Make temporary repairs on equipment,
  - Loans of materials, such as salt.
3. Sharing Expense. Townships may go together and lease or buy equipment and then share the expenses. For example, oiling equipment can be shared between townships and districts. Often each Commissioner records one-half of the ownership on their inventory report.
4. Intergovernmental agreements/contracts are advised in all forces where commissioners are working with other governments. Contracts can be made between townships for installation of culverts, oiling of roads, etc. Checking with insurer prior to beginning work to make sure insurance covers this work is advised.
5. Loan Men and Equipment. Loaning of men, as well as equipment, in emergency is another cooperative arrangement used by some Commissioners.
6. Meet Together at Beginning of Term. At the beginning of a new term of office, neighboring Commissioners should meet and come to an agreement on items of mutual concern. (The County Engineer does not have to be present at these meetings.) If a formal agreement is decided upon, it should be filed with the County Clerk. (While there is no law that requires this filing, it is just good practice.)
7. Share Problems. Commissioners also can get together and discuss common problems, such as how to figure their budgets, who is responsible for maintaining a certain intersection of township roads, what might be done about noxious weeds in their district, the conditions of bridges in their township, the problem of heavy trucks damaging their roads, the posting of weight limit signs, etc.

8. Commissioner Organizations. All Commissioners should belong to their county or zone association of Highway Commissioners and should attend meetings. Payment of dues to these associations may be budgeted by the Commissioner.
9. Authenticating Funds. 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. (605 ILCS 5/6-114.5)

B. RELATIONSHIP WITH THE COUNTY ENGINEER

County Engineer. The Highway Commissioner receives most of his help and information about his job from the County Engineer. According to one survey, over 73 percent of the Commissioners information comes from the County Engineer. The Commissioner also must receive permission from the County Engineer before he can do certain things:

1. List of Orders. The Commissioner sends to the County Engineer a list of all orders and warrants which have been issued within the last 30 days. (605 ILCS 5/6-201.13)
2. MFT Projects. The County Engineer and the Commissioner select the roads and projects on which motor fuel tax monies can be spent and the County Engineer and IDOT approves all expenditures from the Road District's allocation of MFT funds.
3. Prepares Plans, etc. The County Engineer prepares or causes to be prepared plans, specifications, and estimates for bridges and culverts to be built. He also supervises and inspects the work when the County and Road District share the expenses. (605 ILCS 5/5-205.1)
4. Traffic Control. The Commissioner must receive written permission from the County Engineer, before placing any traffic control devices and signs. (605 ILCS 5/6-201.16)

Maintain Record. Although not required by law, it is to the Commissioner's benefit to maintain a record of the location and type of all signs and the maintenance performed on these signs.

5. Quantity Purchases. The County Engineer may purchase materials in large quantities and have them delivered to the Road District yard. Quantity ordering can be a saving for the District.
6. Exchange of Lease of Equipment. The County Engineer and the Highway Commissioner may make arrangements for exchanging or leasing of machinery and equipment. (605 ILCS 5/6-201.10)
7. Any disagreement between two Commissioners over who is to maintain roads on district lines is referred to the County Engineer. (605 ILCS 5/6-319)
8. Information on Materials and Finances. The County Engineer provides other help and information when requested in writing. He also has information on state and other special funds that the Commissioner can apply for and he can give advice about new materials and methods of construction and maintenance. (605 ILCS

C. Relationship with other governmental entities (IPWMAN)

1. IPWMAN – Illinois Public Works Mutual Aid Network - IPWMAN fosters intergovernmental collaboration to ensure efficient disaster response and recovery across Illinois. Townships may join IPWMAN and have the support of over 330 other public works agencies in the state during times of emergency. They must join before a disaster to be eligible for mutual aid assistance. More information is available at [IPWMAN.org](http://IPWMAN.org).

D. RELATIONSHIP WITH COUNTY BOARD AND REGIONAL PLANNING COMMISSION

1. County Board

- a. County Shares Cost. When necessary to construct or repair a bridge, culvert, drainage structure or grade separation in any road district or if the bridge crosses a township line, the Highway Commissioner may petition the County Board for aid. The county will pay a predetermined share of the cost of the construction or repairs and the Road District pays the rest. The County Board may levy 5 cents per \$100 valuation (0.05%) for the Joint Bridge Tax to help pay their share of this expenditure. (605 ILCS 5/5-501, 5/6-508) (See Section V.A.7a for discussion of the Road District's Joint Bridge Tax Levy.)
- b. County May Pay Total Cost of Construction. Whenever the County Board deems it necessary to build or repair a bridge, culvert, drainage structure or grade separation in any township, the Board may order it built at the entire expense of the county. (605 ILCS 5/5-502)
- c. Changes to Township Road System. The County Board, subject to IDOT approval, may delete county roads from the County Highway System. Roads so deleted, which remain open to public travel, become township roads or municipal streets. (605 ILCS 5/5-105) The County board may accept township roads into the County Highway System, with approval of IDOT. (605 ILCS 5/5-102)
- d. Sets Speed Limits. The County Board may impose speed limits on county and Road District roads which are under its jurisdiction.
- e. Subdivision Regulations. The County Board may have subdivision regulations which govern how subdivision roads are built. These roads may become township roads. It is therefore important for the Commissioner to become involved as early as possible with subdivisions proposed in his District. (See Section XI.C)
- f. Existing Unapproved Subdivisions. The Commissioner should also be in on any discussions involving an existing unapproved subdivision in his District and the County, when the subdivision desires their roads to be maintained by a public agency. Their roads may need to be upgraded or entirely reconstructed to acceptable standards and may become township roads when the improvements are completed and accepted.
- g. Cooperative Agreements. Township roads which connect with county highways but not with other township roads may be snow plowed by county forces in return for the road district plowing a county highway isolated from other county highways but near a township road through an Intergovernmental Cooperative Agreement. Agreements may also be helpful in swapping machinery, equipment, materials and labor for other mutually beneficial purposes.  
(Ill. Const., Art. VII, Sec. 10) (5 ILCS 220/5)

2. County or Regional Planning Commission

- a. Planning Commission. Although the Regional or County Planning Commission is not made up of persons elected to the commission and cannot levy taxes, it has certain powers that can influence some operations of the Highway Commissioner.
- b. Function. The primary function of the commission is to give planning advice to other agencies in its area or to individuals like developers of subdivisions, etc. Some Planning Commissions also must review and sign-off on projects requiring A-95 review procedures when Federal funds are used. When there is no County or Regional Planning Commission, A-95 review is done at the State Clearinghouse.
- c. Check With County Engineer. Actually, the activities of a planning commission vary between regions or counties and some counties do not even have a planning commission. Therefore, the Commissioner should seek advice from the County Engineer for guidance when the Commissioner has any possible interaction with a planning commission.

E. RELATIONSHIP WITH CITIES

1. Subdivision Regulations. A city may have regulations which govern how subdivision roads are built within one and one-half miles of the city limits. These regulations are in addition to any county subdivision regulations. These roads may become township roads. It is therefore important for the Commissioner to become involved as early as possible with subdivisions proposed in his District. (See Section XI.C)
2. Cities Interest In Outlying Areas. It is understandable that cities must be given some control over the outlying areas which some day will become part of the city. With such control, a city can ensure that areas, developed outside the city limits, constructed and situated in a manner which will be acceptable for future annexation into the city.
3. If the cities have control of the construction standards of proposed subdivisions, why should the Highway Commissioner maintain the streets in these subdivisions?
  - Tax Monies Received. The Road District collects Road and Bridge tax from the people in the subdivisions.
  - The mileage of streets in a subdivision, maintained by the Commissioner, adds to the District's mileage. This means the motor fuel tax allotment to the Road District may be increased.
  - The citizens of these subdivisions vote in the Road District elections.

4. Existing Unapproved Subdivisions. The Commissioner should also be in on any discussions involving an existing unapproved subdivision within one and one-half miles of a City in his District and that City, when the subdivision desires their roads to be maintained by a public agency. Their roads may need to be upgraded or entirely reconstructed to acceptable standards and may become township roads when the improvements are completed and accepted.
5. See Section XI. There is a discussion in Section XI.C which covers acceptable and unacceptable subdivisions within the mile-and-half area and the procedures that must be followed before the Commissioner can start maintaining the streets of a new subdivision.
6. Cooperative Agreements. Township roads which become City streets at a city limit may benefit from an agreement concerning turnaround points for the city and road district snow plows at other than the city limit. Intergovernmental Cooperative Agreements may also be helpful in swapping machinery, equipment, materials and labor for other mutually beneficial purposes. (Ill. Const., Art VII, Sec. 10) (5 ILCS 220/5)

F. RELATIONSHIP WITH THE STATE AND FEDERAL GOVERNMENT

1. Bureau of Local Roads and Streets. The Bureau of Local Roads and Streets of the Illinois Department of Transportation has the responsibility for administering the Illinois Highway Code and oversees the uses of the motor fuel tax funds. As such, it has considerable influence upon the operations of the Highway Commissioner. In cooperation with the County Engineer they:
  - Set standards for design such as width of road, thickness of pavements, etc.
  - Specify standards to be met during construction.
  - Determine policies for handling MFT funds.
  - Provide materials inspection.
  - Provide help and information.
2. The Road Districts may receive substantial grants from the State and Federal Governments for improvements of their roads. These grants usually come through the Bureau of Local Roads and Streets and are administered by them.

## SECTION VIII

### MANDATORY (BY LAW) DUTIES AND CALENDAR

#### A. DUTIES THAT THE HIGHWAY COMMISSIONER MUST PERFORM

Law Requires Action. The Illinois State Legislature has passed a number of laws pertaining to the activities of the Highway Commissioner. Some of these laws authorize him and give him legal authority to take certain actions, such as he is allowed to cooperate with other Commissioners if he so desires. The Statutes also contain some laws that require the Commissioner to do certain things. He must perform these duties to the best of his ability. If he does not do them he can be subjected to legal action, removed from office and/or fined. (605 ILCS 5/6-204)

The responsibilities, placed by the law on the Commissioner, can be grouped into five main areas.

- Responsibility for Construction and Maintenance of District Roads.
- Responsibility for Financial Actions.
- Responsibilities for Reports.
- Responsibility for the Care of Equipment and Property.
- Responsibility for Traffic Control Devices and Signs.

#### 1. Responsibilities for Construction and Maintenance of District Roads

Care of Roads. The Highway Commissioner has general charge of the roads in their district, and is responsible for the construction, maintenance and repair of the roads, let necessary contracts, employ labor and purchase materials and machinery therefore. When need be, they can lay out, alter, widen, or vacate township or district roads according to the law. (605 ILCS 5/6-201.2, 5/6-201.7, 5/6-201.8)

#### 2. Responsibilities for Financial Actions

- a. Prepares Budget/Appropriations. Preparation of the Combined Budget/Appropriation Ordinance (Counties under Township Organization) - The Municipal Budget Law (50 ILCS 330/1) also (605 ILCS; 5/6-501) requires the Highway Commissioner to prepare each year a combined budget appropriation ordinance. See Chapter V for details.
- b. Tax Levy. The Highway Commissioner must determine the taxes necessary to be levied on property within his district for road purposes. The levy must be certified and filed by the last Tuesday in December. (605 ILCS 5/6-201.1 and 5/6-201.5) See Chapter V for the details.

## General Administrative Duties of the Township Highway Commissioner July 2025

- c. Warrants. The Highway Commissioner directs the expenditures of all money collected for road purposes. He draws warrants on the Treasurer for this purpose. These warrants shall be countersigned by the Clerk before presentation for payment. (605 ILCS 5/6-201.6)
- d. Financial Records. Since the District Clerk keeps records, books and papers for the Commissioner and since there is a Treasurer for the Road District, there is no clear legal requirement that the Commissioner keep financial records. (605 ILCS 5/6-202.2) However, many Commissioners do keep informal accounts of expenditures, especially so as to have a current balance available without having to consult with the Clerk or Treasurer. Such financial records would help in the preparation of the reports discussed below.

### 3. Responsibilities for Reports

- a. Monthly Report. The Highway Commissioner must furnish the Engineer, within thirty days after issuing warrants or orders, a list of such orders or warrants showing where the money has been spent, for what purpose, and the amount expended. (605 ILCS 5/6-201.13)
- b. Annual Report. Annually the Highway Commissioner makes a report of his financial condition showing the money he has received, spent, what he owes and the balance on hand.

In districts of a single township this report is made to the Township Board of Trustees within 30 days before the annual town meeting, which is the second Tuesday in April. (605 ILCS 5/6-201.15)

In consolidated township road districts and in road districts in counties not under township organization, this report is made no later than the last Tuesday in March to the District Clerk, who files it in their records. (605 ILCS 5/6-201.15)

Fiscal Inventory, Other Items. The report shall be in writing and shall show, in addition to a summary of the financial data, an inventory of equipment and machinery greater in value than \$200. Any other item concerning the roads of the district which the Commissioner may think expedient and proper are reported, such as repair of bridges, road closing, etc. (605 ILCS 5/6-201.15)

- c. Periodic Statement of Days of Work. All Highway Commissioners, who are paid on a per diem basis, must make a periodic report or sworn statement (usually once a month) of the number of days they worked, the kind of work they did, and the dates of this work. They must file the statement with the District Clerk. (605 ILCS 5/6-207)

## General Administrative Duties of the Township Highway Commissioner July 2025

- d. Unemployment Compensation Report. Quarterly (4 times per year) the Commissioner must fill out a form furnished by the State showing the amount of wages of all employees working for the district who are covered by the State Unemployment Compensation Program. The form is sent to the District Clerk who in turn sends the report back to the State.
4. Responsibility for the Care of Equipment and Property

Care of Equipment Property. The Highway Commissioner must care for all machinery, equipment and property of the road district. They take possession of this equipment and property and must keep equipment under shelter. (605 ILCS 5/6 201.9) They should also keep an inventory of equipment for insurance purposes.

5. Responsibility for Traffic Control Devices and Signs

- a. Care of Traffic Signs. The Highway Commissioner may erect and keep in repair at the intersections of the important roads and at other locations where needed, all traffic control devices and signs, and guide and directional signs. (605 ILCS 5/6-201.11) and (605 ILCS 5/6-201.16)
- b. The Commissioner shall obtain written permission from the County Engineer before making any change in all traffic control devices and signs. (605 ILCS 5/6-201.16)
- c. The Commissioner should keep a record of all activities in regard to the traffic control devices and signs, (in case there are law suits).
- d. All traffic control devices and signs shall conform to the current Manual on Uniform Traffic Control Devices for Streets and Highways.

## B. OFFENSES AND PENALTIES

1. Penalty for Failure to Perform Duties. If the Highway Commissioner willfully refuses to perform any one of the duties as stated in the Highway Code, he can be fined up to as much as \$50. Action can be taken against the Commissioner for non-performance of duty, before any court of the county having jurisdiction. (605 ILCS 5/6-204)
2. If the Highway Commissioner fails or refuses to repair or maintain any road or section of a road in his district he can be found guilty of a petty offense.

Three landowners of the Road District may petition the County Engineer. If after a hearing, the County Engineer determines the roads are in need of repair, and that they are not being properly maintained, he can order the Commissioner to make the repairs. If there are sufficient funds available to make the repairs and the Commissioner willfully disobeys the order of the County Engineer, the Commissioner can be charged in circuit court and, if found guilty, can be removed from office. (605 ILCS 5/6-401)

General Administrative Duties of the Township Highway Commissioner July 2025

3. Failure to Report Annual Liabilities. In addition, the Highway Commissioner must include in his annual report the amount of all liabilities incurred during the year and not paid and to whom the debts are owed. Failure to include this information is a misdemeanor. If convicted, the Commissioner can be fined in the amount of the reportable liabilities excluded from the report. (605 ILCS 5/6-204)
4. Amount of Fine. Every township officer who is guilty of a palpable omission of duty, or who is guilty of willful and corrupt oppression, malconduct, or misfeasance, in discharging the duties of the office, shall be guilty of a business offense and, on conviction, shall be fined not more than \$1,000. The court in which the conviction occurs shall enter an order removing the convicted officer from office. (60 ILCS 1/55-37)

C. CALENDAR OF DATES TO REMEMBER

1. MONTHLY

- a. Report to the County Engineer a list of all warrants issued and other related data. (605 ILCS 5/6-201.13)
- b. Report to the District Clerk the number of days worked by each person who is paid on a per diem basis. (605 ILCS 5/6-207)

2. ANNUAL

- a. The Highway Commissioner must have his Tentative Budget and Appropriation Ordinance on file with the District Clerk for public inspection at least 30 days before the public hearing. (605 ILCS 5/6-501)
- b. The Commissioner must get his Budget approved on or before the end of the 1st quarter of the fiscal year. (605 ILCS 5/6-501)
- c. Road Districts in counties not under the township form of government and in Consolidated Township Road District, the Annual Report must be filed by the last Tuesday in March with the District Clerk. (605 ILCS 5/6-201.15)
- d. The Commissioner of Township Road Districts must present the Annual Report to the Township Board of Trustees within 30 days before the Annual Township Meeting. (605 ILCS 5/6-201.15)
- e. The Annual Township Meeting is held on the second Tuesday in April of each year. (60 ILCS 1/30-5)
- f. By May 1 of each year, a statement of Economic Interest must be filed by each elected or appointed official. This must be filed with the County Clerk. (5 ILCS 420/4A-101 and 106)
- g. The Commissioner must fill out a form quarterly showing the wages of each person covered by the State Unemployment Compensation Program. This form is given to the District Clerk who will send it to the State.

General Administrative Duties of the Township Highway Commissioner July 2025

- h. The Township Board of Trustees must certify the Levy necessary (as determined by the Highway Commissioner), to be raised by taxation for road purposes in Road Districts in counties under township organization, on or before the last Tuesday in December.

Also, the Commissioner of Road Districts under commission form of government must certify the Levy to the County Board in time that it can meet the last Tuesday in December deadline.

- i. The Treasurer of the Road District presents annually, within 30 days after the end of the fiscal year, an itemized Statement of Receipts and Disbursements of the Road District to the Highway Commissioner.

3. EVERY FOUR YEARS

- a. Last day for Township Central Committee to determine if the Highway Commissioner is to be nominated by a primary election -November 15 preceding the township election in the year prior to the election. Note: A township must have a population of 15,000 or more in order to hold a primary election.
- b. Nomination petitions for candidates running the primary election are to be filed between the 78th and the 71st days before the consolidated primary election. (Approximately 8th to 15th of December in the year previous to the election.)
- c. If a primary election is not to be held by a party, then the caucus of each political party to select its candidate for Highway Commissioner is the second Tuesday in January.
- d. The ethical Economic Interest Statement is filed with the County Clerk before nomination papers are filed. (5 ILCS 420/4A-105) and (60 ILCS 1/45-30)
- e. The Chairman of the township central committee shall file nomination papers of candidates with the Town Clerk not more than 113 nor less than 106 days before the township general election. (60 ILCS 1/45-20) Included in these nomination papers are a statement of candidacy, an oath, and the statement from the County Clerk that the economic interest statement has been filed.
- f. Consolidated Primary Election shall be held on the last Tuesday in February.
- g. General Election of Township officers is held on the 1st Tuesday in April. (10 ILCS 5/2A-1.1)
- h. Highway Commissioner takes oath within ten days of his notification of election.
- i. Highway Commissioner takes office on the third Monday in May after the election. (605 ILCS 5/6-116)

D. RANDOM DRUG AND ALCOHOL PROGRAM

A federal mandate requires drivers of vehicles over 26,001 lb. (manufactured weight) to be enrolled in a random drug and alcohol testing program. This would include Highway Commissioners and any employees of the Highway Commissioner. Road graders and front end-loaders are exempt from this mandate. Non-compliance with this mandate can result in a fine of up to \$10,000.

CDL Drivers. According to federal mandated law, CDL drivers of commercial motor vehicles who are operating vehicles meeting the following definitions are subject to the drug and alcohol regulations:

The Township Officials of Illinois administer a drug and alcohol testing program for its members. If you are interested in participating in or learning more about the program, please call the TOI office at (866) 897-4688.

1. Has a gross combination weight rating of 26,000 or more pounds inclusive of a towed unit with a gross vehicle rating of more than 10,000 pounds;
2. Has a gross vehicle weight rating of 26,000 or more pounds;
3. Is designed to transport 16 or more passengers, including the driver; or
4. Is any size transporting hazardous materials requiring placards.

## SECTION IX

### SOURCES OF INFORMATION AND HELP

#### A. MAJOR SOURCES OF INFORMATION

The Highway Commissioner may receive help and information about his job from a number of sources:

##### 1. The County Engineer

- a. County Engineer. Most of the technical assistance a Commissioner will receive will come from the County Engineer. County Engineer must approve placement of traffic control devices/signs in writing before a Highway Commissioner can install the sign or device .
- b. Any request for specific answers, advice, etc., to the County Engineer must be made in writing. (605 ILCS 5/5-205.3)
- c. MFT. The Commissioner may receive information from him about the Motor Fuel Tax allotment for his District, as well as about other sources of funds, such as the joint bridge funds, etc.
- d. Technical. The Commissioner receives technical engineering information and aid about the construction and maintenance of the roads.
- e. Equipment. The County Engineer can provide help and advice when ordering equipment.
- f. Subdivisions. Information relative to proposed subdivisions, subdivision regulations or existing subdivisions is also provided by the County Engineer.
- g. Approved Materials. The County Engineer has information regarding those materials which are approved (or disapproved) by IDOT for use on Township roads.

##### 2. State Agencies

- a. The Bureau of Local Roads and Streets, Division of Highways, Illinois Department of Transportation has various technical information available. Personnel of the Bureau in the District offices can be contacted for information. In addition, the Bureau's Technology Transfer Center has a number of training classes, publications and videotapes that provide valuable information for the Highway Commissioner. The Center publishes a quarterly newsletter, the Illinois Interchange. The newsletter contains articles on upcoming seasonal activities, innovative ideas, management concepts and safety suggestions that reflect more efficient and economical highway maintenance and construction procedures. The Center also has a research library with access to a nation-wide library network to help provide answers to technical questions.

## General Administrative Duties of the Township Highway Commissioner July 2025

The Center's quarterly newsletter and special training edition, and the Videotape/Publication Library Catalog are sent to each Commissioner. The Centers services are provided to Commissioners free of charge. The County Engineer provides written permission from the placement of traffic control devices and signs. (605 ILCS 5/6-201.16)

- b. The Bureau of Materials and Research of IDOT provides information regarding approved asphalt, stone and other materials.
- c. The Department of Commerce and Economic Opportunity in Springfield has additional information of value to the Commissioner. This Department's information is related primarily to finances and governmental operations.

### 3. Trade Publications

- a. Magazines. A number of magazines are available which have articles that are of interest to the Commissioner. Some of these publications are free, while others must be subscribed to.
- b. Equipment. The Highway Commissioner can obtain information from these magazines about the latest manufactured road equipment and about the repair and maintenance of the equipment.
- c. Supplies. Also the magazines may have the latest information about supplies used in maintenance of roads.
- d. Several of these publications are listed at the end of this section.

### 4. Suppliers of Materials and Equipment

- a. Salesmen. A number of salesmen will provide information and help about their product and new supplies, like road surfacing materials, the latest in equipment and suggestions on upkeep of equipment.
- b. Be Careful. Care should be given to the information one receives from these persons. It should be remembered they are selling a product and often will not give the full picture especially the advantages of a competitor's product.
- c. Check Approved List of Bureau of Local Roads and Streets. Some products may not be approved for use by the Commissioner and thus cannot be purchased with highway funds. To determine if a product is approved contact the County Engineer.

### 5. Other Road District Personnel

- a. Other Road Commissioners. The Highway Commissioner can receive a great deal of information from Commissioners in other districts through discussions about their work.
- b. Techniques for repair of equipment are sure to come up in visits. Hiring of personnel is also discussed, as well as budgets. Often the trading and joint use of equipment is another topic of discussion.

6. Conferences

- a. Conferences. The Highway Commissioner receives information through conferences conducted by the Department of Transportation, the Highway Commissioners' Division of the Township Officials of Illinois, and the Department of Commerce and Economic Opportunity on items such as, new employment laws, workers' compensation, methods of maintenance of roads, road signs, road suppliers, etc.
- b. Universities. Various universities and technical schools hold conferences on specific as well as general subjects.
- c. Citizens. Conferences with the citizens of the township are a source of valuable information for the Commissioner. Suggestions for improvements can be very helpful. Criticisms may even surface which when listened to many times also can be very beneficial.

7. Internet

The internet has quickly become a useful tool for Highway Commissioners to research road district related information. One example is that many equipment manufacturers now place detailed equipment specifications on their websites. Another example is that IDOT provides a website with a great deal of useful information, including the Technology Transfer Center website, and continues to add and revise computer forms for downloading and printing. Contact information for companies, agencies, individuals and numerous other road district related entities may be searched and located as well.

Social media and websites can also be useful tools for Highway Commissioners and townships. Before establishing a website or a social media account, understanding the settings related to comments and the procedures related to public records are important. Contact TOI for further information.

8. Road District Attorney

- a. Legal Advice. The Attorney for the Road District can provide a variety of help to the Highway Commissioner. For one thing, the Commissioner should check with the Attorney the legal aspect of a possible conflict of interest. The Commissioner also may wish to have the Attorney check the legality of contracts about to be made with contractors for the repair or construction of roads and bridges in the Road District.

9. Associations

- a. Township Officials of Illinois. The Township Officials of Illinois (TOI) is a private, not-for-profit organization that currently represents 99% of the state's 1,432 townships. TOI was organized in 1907 in an effort to promote township government in Illinois. Originally, TOI's principle function was lobbying on behalf of member townships. Today, TOI's function is three-fold: the education of township officials; the promotion of township government; and lobbying on behalf of Illinois townships.

- (1) Education. The Township Officials of Illinois serves as an information clearinghouse to member townships, the media, state and federal elected officials and agencies, and the public at large. Members are assisted through letters, phone calls, reports, office consultations, and personal visits to individual townships. TOI serves as an advisory organization, not a law enforcement agency.

TOI produces educational publications including the *Laws and Duties Handbook*, *Township and Other Related Laws of Illinois*, and *What's My Job* booklets. The *Township Perspective* magazine is published 10 times per year and distributed to all member officials, Illinois state legislators, the Illinois congressional delegation, and many state and federal agencies.

TOI also holds formal education and training seminars for its members. The 3-day Annual Educational Conference is held each year in November and includes the opportunities to network and attend a variety of educational sessions. Other educational seminars include Newly Elected Officials Trainings (held following township election) and Education District meetings in 7 Education Districts throughout the state the second, third and four year after the election.

In addition to these programs, the Divisions of TOI (Supervisors, Highway Commissioners, Assessors, Clerks, and Trustees) hold their own training seminars throughout the year and produce various educational publications. Similarly, many Illinois counties have established county associations of township officials. These county associations hold informational meetings featuring guest-speakers who update members on various issues pertaining to township government.

- (2) Promotion. TOI aims to promote the efficient and effective operation of township government at the local level. Promotional materials emphasize the fact that township government is the government closest to the people.

## General Administrative Duties of the Township Highway Commissioner July 2025

In addition, TOI produces traditional public relations pieces including press releases, op-ed articles, letters to the editor, public service announcements, and brochures.

- (3) Lobbying. The Lobbying effort is led by the TOI Legislative Consultant who works to promote pro township legislation. The Legislative Committee comprised of members of the TOI Board of Directors assists the lobbying effort in the following ways: by informing the membership on national, state and local legislation affecting township government; by recommending policy to the Board of Directors concerning legislative matters; by preparing testimony for presentation before legislative committees; and by generating grassroots support for or in opposition to specific legislation.

In addition to monthly magazine articles and legislative bulletins, TOI holds an annual Lobby Day to promote townships' involvement in the legislative process. This event includes a march by township officials to the Capitol to discuss issues with their legislators and a legislative reception in the evening.

- b. Township Highway Commissioners of Illinois. This association provides an opportunity for Highway Commissioners to discuss issues affecting township roads and streets. The association has multiple branches and holds an annual SUMMER SEMINAR each year.

### B. PERIODICALS

1. Township Perspective, Township Officials in Illinois, Office: 3217 Northfield Drive, Springfield, Illinois, Monthly.
2. Better Roads, P. O. Box 558, Park Ridge, Illinois 60068, Monthly.
3. Construction Digest, 101 East 14th Street, P. O. Box 603, Indianapolis, Indiana 46206, Semi-Monthly.
4. Roads and Bridges, Scranton-Gillette Communications, Inc., 380 Northwest Hwy., Des Plaines, Illinois 60016, Monthly.
5. Transportation Research News, Transportation Research Board, National Academy of Science, 2101 Constitution Avenue, N.W., Washington, D.C. 20418, Bi-Monthly
6. TOIRMA News Township Officials of Illinois Risk Management Association, 3217 Northfield Drive, Springfield, Illinois, Quarterly

C. REFERENCES

1. Bureau of Local Roads & Street Policy Manual, Bureau of Local Roads and Streets, Illinois Department of Transportation.

This is a publication that bears on numerous road and street matters.

A list of a number of publications available from IDOT is given in Chapter 2 Section 5. The availability of any of the publications can be determined by contacting the Central Office or any District Office of the Bureau of Local Roads and Streets.

2. Laws & Duties Handbook, Revised February 2022 by the Township Officials of Illinois.

This book assists and guides Township Officials in their daily tasks of administering the duties of their respective offices.

3. Illinois Compiled Statutes, West Publication Co., St. Paul, Minnesota.

4. Illinois Revised Statutes, Edited under Smith-Hurd Classification, West Publication Co., St. Paul, Minnesota, Published Biennially.

5. Local Roads and Bridges in Illinois: Problems and Alternatives, by Norman Walzer, Illinois Government Research, Institute of Government and Public Affairs, Bulletin #46, University of Illinois-Urbana, January 1978.

6. Manual on Uniform Traffic Control Devices for Street and Highways, American Association of State Highway and Transportation Officials and Federal Department of Transportation. It is an official manual for use of traffic control devices, such as; stop and curve signs, paint stripes, traffic lights, etc.

7. Local Taxing Units from the Illinois Experience, by C. F. Snider and Roy Anderson. Commission papers of the Institute of Government and Public Affairs, University of Illinois, 1968.

8. Road and Bridge and Other Related Laws in Illinois, Issued by the Department of Transportation, Springfield, Illinois.

9. Rural Roads in Illinois: Township Administration and Finance, by Barbara Solomon and Norman Walzer. The Institute of Government and Public Affairs, Illinois Agricultural Experiment Station, University of Illinois, Urbana, Illinois 61801.

10. Schedule of Average Annual Equipment Ownership Expenses With Operating Cost. With supplements, Bureau of Local Roads and Streets, IDOT. This publication contains maximum allowable equipment rental rates.

11. Standard Specifications for Road and Bridge Construction, IDOT. Specifications for all types of materials, equipment, and procedures for constructing and maintaining highways.

12. Tort Immunity Act: Only Certain Immunities are Waived by Public Entity's Purchase of Insurance, by Jay S. Judge.

13. Illinois Municipal Retirement Fund, Bul. No. 5 and 22, 1980.
14. Illinois Tax Rate and Levy Manual, Illinois Department of Commerce and Community Affairs.
15. Illinois Supplement to the Manual on Uniform Traffic Control Devices  
Issued by the Department of Transportation, Springfield, Illinois.
16. Signing of Road District and Township Highways, Issued by the  
Department of Transportation, Springfield, Illinois.
17. Financial Management Manual for Townships and Single Township Road Districts,  
Illinois Department of Commerce and Community Affairs.

## SECTION X

### PUBLIC RELATIONS

The most visible township office holder is the Highway Commissioner. While most township officials perform their duties in offices, the Highway Commissioner's public perception is one of hard work under circumstances that often are extreme. In fact, it is arguable that the Highway Commissioner is the "township ambassador of good will" because when roads are clean and safe, constituents are satisfied.

In the dead of winter the Highway Commissioner is often required to work long and lonely hours keeping the roads clear of ice and snow. During the resurfacing and maintenance seasons spring through fall, the Highway Commissioner is the one whose crews are visible to the general public.

#### A. WHY PUBLIC RELATIONS?

Your Achievements. Public service should be the objective of an elected official. But telling your constituents – the *voters* – about your achievements will keep them abreast of how their tax dollars are being spent. At the same time, keeping them abreast of your achievements gives them an understanding that you are performing to the best of your abilities in the position to which you were elected.

#### B. LOCAL MEDIA

Use of Media. Your local media are the best outlets through which to explain your accomplishments. In the course of performing your duties as a Highway Commissioner, it's a good idea to involve your local media. Some examples:

1. A summer resurfacing program gives you an opportunity to provide a schedule of road maintenance to your local newspaper. This enables area residents to use alternate routes, if necessary. It also alerts readers that you are doing your job.
2. When you complete a project, let your local media know about it. Good roads are a priority among voters, particularly rural residents who use township roads to get to work, school or for emergency services.
3. In the fall, an announcement that your department is spending tax money on new snow removal equipment or salt and cinders not only tells your constituents you are doing your job, it reminds them they'll be driving in hazardous weather before long.
4. Issue a "safe driving tips" news release to your local media. This gives you an opportunity to remind motorists they need to winterize their vehicles by inspecting their tires and preparing their engines for extreme cold weather.
5. Special circumstances are of interest to your local media. There are, for example, Township Highway Commissioners who post in the highway garage the names and addresses of expectant mothers. This is news because it shows your ability to recognize people in need. It also demonstrates your willingness and ability to go beyond the routine of your office to provide better service to the people.

C. DEVELOP A RELATIONSHIP

Media Relations. During the course of an election you will talk with hundreds of voters. Your communication skills should be expanded to include your local news directors, editors and publishers. These are the people you will contact once you are elected. They are the ones who will decide what to broadcast or print about township roads.

To better serve your public relations efforts, a good relationship will go a long way. Knowing media representatives in your town on a first name basis means you'll know whom to call and what to say when you make news in your community.

D. SERVICE CLUBS, COMMUNITY ORGANIZATIONS

Citizen Meetings. Attending local service club and community organization meetings also will afford you an opportunity to explain your role and your accomplishments as the Highway Commissioner. Believe it or not, word of mouth is the oldest form of communication, preceding newspapers by thousands of years.

You should even consider offering yourself as a speaker before these groups. Having the chance to speak before a Rotary Club in October would give you a fantastic opportunity to explain your upcoming winter road maintenance programs. Having an opportunity to address a farm organization, as another example, gets you into the lifeblood of many townships.

Don't be afraid to approach these organizations. After all, a majority of their members voted for you, or else you wouldn't be a Highway Commissioner, would you?

E. AN OPEN DOOR POLICY

Good Atmosphere. There are many ways a public official can create an atmosphere of good public relations. None, however, is better than open access to you and to your office and its records. Remember always that you work for the taxpayers. They pay your salary and they buy your materials and equipment. Just as a factory worker must be accountable to a foreman, so too is the public official accountable to the voter. Taxpayers deserve a day's work for a day's pay.

So too are your records open for inspection by the media. After all, the media are the eyes and ears of the people who pay your salary. Not only is it the law for you to make your office accessible to the media, it is simply sound public policy and good public relations. If you make a reporter's job easier, the reporter will more than likely appreciate the courtesy and afford you better coverage.

F. SOME TIPS IN WORKING WITH THE MEDIA

1. Always return a reporter's phone call. Reporters work on deadlines. Often they depend on you for vital information for that day's or week's story.
2. Remember your office is public property and accessible to the public as much as is reasonable. That includes the media.

## General Administrative Duties of the Township Highway Commissioner July 2025

3. Be helpful when a reporter is working on a story. It will more often than not pay you dividends in good will.
4. Make sure you do not give inaccurate information. News agencies work hard to maintain their credibility and take exception to people who give them inaccurate or faulty information.
5. In being accountable to the media, you are being accountable to the constituents of your township.
6. Keep in mind that anything you say to a journalist is fair game for print or broadcast. The best policy in working with a reporter is to assume that anything you say can be used in a news story.
7. If you need to explain something "off the record" or strictly as background material, be sure to get that assurance *before* you speak.
8. Do not make it a policy to argue with the media. It may make you feel good for a short time, but the media control the airwaves and the publishing industry.
9. If a reporter writes a highway story that contains an error, bring it to the reporter's attention in a professional manner. That will help assure the same mistake is not made again.
10. If a reporter writes a good story, don't be afraid to pass along a compliment. Good public relations starts with good people skills and people appreciate compliments.

## SECTION XI

### MISCELLANEOUS ITEMS

#### A. TORT LIABILITY

##### 1. Tort Immunity

Example. A ditch is left unbarricaded on a road one evening and that night a person drives into it and is seriously injured. Consequently the injured person sues the Road District for a large sum of money.

Tort Liability. This is only one example of the type of a large number of lawsuits being filed each year against Road Districts, which seek money because of injuries that have occurred on district roads. The responsibility of the Road District for certain actions such as these are referred to as tort liability.

Definition. Tort liability is the liability for an injury that is neither a crime nor a violation of a contract. (Governing Urban America, by C. R. Adrian and C. Press, 4th Edition, McGraw Hill Book Co., St. Louis, 1972)

Sovereign Immunity. Prior to 1959, local governmental bodies in Illinois enjoyed sovereign or, governmental immunity, which meant that they were not held responsible for tort liabilities. In 1959, due to court action, this was changed and local governments have lost some of their governmental immunity.

Tort Immunity Act-1973. Because of the complexity of this issue, legislation has been adopted by the General Assembly to try to clarify the liability of local governmental units and their employees against claims for damage or losses from acts of these units or their employees. The Local Government and Governmental Employees Tort Immunity Act (745 ILCS 10/1-101) tries to specify the types of responsibilities of the local governments. However, the issue is still very complicated and new interpretations of the tort liability responsibilities of local governments in Illinois are still being rendered.

##### 2. Protection for the Road District and Its Employees

Not Liable When Setting Policy. In general, employees of Road Districts are not liable for their actions when they are determining or setting policy or when they are exercising discretion. Various types of immunities which may fall under this protection are:

- a. Failures and Weather. The Road District is not liable for such things as accidental changes in conditions, or effects of weather conditions on the roads, unless there has been a willful neglect and failure to correct the condition. Example: A Commissioner is not held responsible for a failure of a traffic light unless they don't repair it promptly.
- b. Failure to Take Legislative Action. Road Districts are not liable for failure to adopt some rule or ordinance, or by having issued a permit. Example - The Road Commissioner is not liable if they do not post a road in the spring.

- c. Acts of Employees. The Road District cannot be held liable for some action of an employee, if the employee is not liable. Likewise, the employee is not held liable when exercising the affairs of the Road District. However, both may be liable if the employee's conduct is determined to be willful and wanton. (745 ILCS 10/1-210)
- d. Discretionary Powers. These types of actions are known as discretionary acts and Highway Commissioners who have discretionary powers and duties cannot be held liable for mistakes that occur as a result of misjudgment. (745 ILCS 10/2-201 et al)
- e. When an accident occurs that may be related to Road District operations, and for which the Road District may be sued, the Commissioner should see that pictures of the site of the accident are taken as soon as possible.

3. Liabilities of the Road District

Failure to do Duties. Broadly speaking, a Highway Commissioner can be held responsible for wrong actions or for not doing a required act. Various types of actions which employees of the Road District can be held responsible for are:

- a. Maintain in Safe Condition. The Commissioner has a duty to maintain the District roads and property in a reasonably safe condition. For example, once a bridge is built, the public has the right to expect the bridge to be maintained properly, so it is safe and so injuries do not occur when crossing the bridge.
- b. Construction Signs. The Commissioner is responsible for placing construction signs to warn motorists of road repairs, bridge repairs, danger, etc. Also, the Commissioner is responsible for maintaining detour signs, such as where bridges are washed out.
- c. Guidance Signs. All signs, such as stop, rough road, bump ahead, sharp curve, reduce speed, narrow bridge, etc., are the responsibility of the Commissioner to maintain once the sign is installed. It is the responsibility of the Commissioner to see that the signs are installed in conformance with established guidelines.

4. Contact the Road District Attorney

Use District Attorney. In many accidents, it is hard to know whether the District is responsible or not responsible for tort liability. If there is any doubt contact the Districts Attorney for advice. Notify your insurance carrier or risk management association claims representative immediately. For instance, the Road District may not be liable if vandals took down a stop sign and a short time later someone did not stop and had an accident. Yet the Highway Commissioner would probably be liable for such an accident if they knew the sign was gone and didn't replace it in a reasonable time.

5. Action Against the Road District and Its Employees

1-Year/2-Year Time Limit. Civil action against a local governmental unit must be commenced within one year from the date the injury was received or the cause of the action accrued. (745 ILCS 10/8-101) An action commenced by an individual who was a minor at the time of occurrence must be commenced within two years of his or her attaining age 18. (735 ILCS 5/13-211)

B. TOWNSHIP POLICIES AND ETHICAL PRACTICES

1. Ethical Practice Minor Exposure. Ethical practices must be attended to in the day-to-day activities, particularly when equipment and supplies are purchased. A minor "exposure" can look bad in print, particularly if the township official is running for reelection.

High Standards. The records of townships throughout Illinois are generally excellent and such high standards ought to be upheld.

2. Gifts. Highway Commissioners must be careful when some vendors try to offer premiums on purchase of items. For a public official, acceptance either directly or indirectly of gifts or money is against State and Federal law. (50 ILCS; 105/3)

Interest in Contracts. The commissioner cannot have a financial interest directly or indirectly in their name or in the name of any other person in any contract with the road district. (605 ILCS 5/6-411.1) There is a minor exception to this for a road district with a population of less than 15,000. With the approval of the town board of trustees, a Highway Commissioner may have an interest in lease contracts if the aggregate total is less than \$2,000 in the same fiscal year. (605 ILCS 5/6-411)

3. Remember the Ethical and Economic Interest Statement must be filed by the Commissioner with the County Clerk each year before May 1. (5 ILCS 420/4A-101 et seq.)

C. SUBDIVISION ROADS

1. Responsibility of Highway Commissioner for Subdivision Roads

a. Not Always Responsible. The Commissioner is not automatically responsible for the maintenance of roads within a new subdivision in his Road District. Until certain conditions are met, the Commissioner does not have to keep the streets in the unapproved subdivision repaired or paved.

b. Must Legally Accept Roads. The Commissioner is only responsible for the streets in a subdivision after they have approved the roads as provided in Section (605 ILCS 5/6-325). Before they approve the roadway, any work they do on the unapproved streets may not be strictly legal and the Commissioner runs the risk, if they have an accident on these streets, of not being covered by insurance or they possibly could be accused of working on private property.

- c. Inspects and Prepares Orders. The procedure for acceptance of subdivision roads into a district road system is covered in Paragraph (605 ILCS 5/6-325) of the Road and Bridge Laws. After the Commissioner has determined that the dedicated roads or streets conform to the specifications, regulations, etc., they prepare an order to incorporate them into their road system. One copy of this order is filed with the district clerk and another is filed with the County Engineer.

If Commissioner Refuses to Accept Roads. If a Commissioner refuses or fails to prepare the order to incorporate an acceptable road, then the citizens of the district can petition the County Engineer to force them to do so. After following certain legal requirements, the County Engineer can refuse to order or can order the roads incorporated into the road system. (605 ILCS 5/6-325)

2. Approval of Subdivisions Outside One-and-One-Half-Mile Area Around a Municipality

- a. Subdivision Regulations Developed by Both Co. Bd. And City. Illinois law gives the County Board the right to control development of subdivisions within the county and to set standards for roads constructed in the subdivisions. The law also says that municipalities have the right to control subdivision development and roadway specifications, not only within their city limits, but also within an area for one-and-one-half miles outside the city limits, provided the city has adopted a comprehensive plan and subdivision regulations. Thus, there can be a dual responsibility between the county and the city for the area outside the city for one-and-one-half miles.

The next section (Paragraph 3) describes the process for approving subdivisions and setting standards in the one-and-one-half-mile area. The rest of this section deals with the process in the county outside the one-and-one-half-mile area.

- b. Conform to County Board Regulations. In the areas beyond the one-and-one-half-mile zone, a developer wanting to build or add to a subdivision must conform to the county's subdivision regulations as established by the County Board. Approval may also be required from the County (Regional) Planning Commission for construction.
- c. Pre-Application. The developer of a subdivision must follow the procedures for approval as established by the County Board. This procedure usually calls for a conference (often referred to as a preapplication meeting) with the developer, the developer's engineer, an engineer representing the county who usually is someone from the County Engineer's office, and the Highway Commissioner, if required. The purpose of this meeting and the preapplication by the developer is to assist the developer in coordinating street and drainage plans, etc., so that orderly and proper development of the area can be achieved.
- d. Developer's Responsibility. Next, the developer must submit a plat and engineering plans, prepared by his engineer, to the planning commission for approval.

## General Administrative Duties of the Township Highway Commissioner July 2025

- e. County Board's Approval. After the plat and engineering plans have been reviewed and approved according to county procedure, they are forwarded to the County Board for its approval.
  - f. Engineer Inspection. The County should inspect the progress of construction of the subdivision to insure that good materials and practices are used. For instance, they may check the thickness of the road to be sure it complies with the approved plans and is adequate for traffic. Also, that the roads have good and proper drainage.

Road Commissioner Also Check. The Highway Commissioner should consider inspecting the construction also to note any problems and pass these on to the county. He should remember that he will have to maintain these roads someday and, if the roads are not constructed properly, he will have more problems later when he assumes control.
  - g. Developer Maintains Streets. In most cases the developer is responsible for maintenance of the streets until the Commissioner approved them and files the appropriate order.
  - h. Road Commissioner to Maintain Streets of Subdivision. When notified by the subdivider, the Highway Commissioner will examine the streets and the construction records for the subdivision. If they approve the construction, the Commissioner shall take over the maintenance of the subdivision's streets and file the necessary order. Only then is the Commissioner responsible for the streets in the subdivision. They may wish to consult the County Engineer during this inspection.
3. Approval of Subdivisions Within the One-and-One-Half-Mile Area
- a. County and City Have Joint Approval. Since the municipalities may have jurisdiction over subdivisions within the area one-and-one-half miles outside their city boundaries, they also are responsible for approving the plat and engineering designs for subdivisions in this area. When two different subdivision's requirements are in effect, the more stringent requirement must be met.
  - b. Approval Process. The approval procedure is essentially the same as for approval of subdivisions outside the one-and-one-half mile area. The main differences may be in the pre-application meeting. In addition to those attending as already noted, the city planning commission and the city engineer also attend the meeting. After all reviews, both county and city, approval must be obtained also from the governing council of the municipality. The municipality also inspects the construction in the subdivision and releases the construction bond.

Road Commissioner Included. The Commissioner is often forgotten, but should insure that they are included in the review process.

- c. Road Commissioner Must Accept Roads. Even with the city's involvement and approval of the subdivision, the Commissioner is not responsible for the subdivision roads within the one-and-one-half mile zone until they have approved the roadways.

4. Responsibility in an Unapproved Subdivision

- a. Unapproved Subdivisions. Often there are subdivisions in which part or all of the subdivision's construction has not been accepted by the County Engineer, the city, or the Highway Commissioner. In these subdivisions, frequently very little maintenance is performed by the developer. The pavements deteriorate quite rapidly and often, after a heavy rainfall, drainage is a problem. The Commissioner has no responsibility or authority for drainage off the public right-of-way.
- b. Must Improve Streets Before Acceptance. The Commissioner should not accept these roads until they have been improved. This means the residents will have to pay for costly construction to bring the roads up to acceptable standards. Sometimes mutual agreements may be worked out between the developer and/or the residents and the Commissioner for the work. When the roads have been improved, the Commissioner then accepts them and assumes maintenance responsibilities.

5. The Review Process and the Highway Commissioner

Road Commissioner Included In Revision. The most important factor for the Commissioner in subdivision process is for the Commissioner to take an active part in the process. They should help in the initial preparation of road specifications and initial preparation of road specifications and standards for roadways for which they will be responsible. Also the Commissioner should be involved in the review of each subdivision, which contains roadways for which they must assume maintenance responsibility. This is true whether the County or a municipality is appraising the subdivision.

If No Regulations. If the County has no regulations, the Commissioner should contact the County Engineer to see if standards can be established and if a review process can be set up which includes the Commissioner.

6. Difficulties for the Highway Commissioner

Misunderstanding. Disputes with the Commissioner and hard feelings can develop among residents of unapproved subdivisions. Residents, when they buy a new home or lot in a subdivision, assume the Commissioner will take care of the streets. The land they bought is in the township and they pay Road and Bridge taxes. But when the snow falls, they discover the streets are not plowed. So the Commissioner is called, but has to tell them he/she cannot plow the streets. Many property owners then become quite upset, and some even lose their tempers! A very unpleasant situation often develops.

Public Relations. Complaints can be reduced if subdivision residents are informed as to what duties a Highway Commissioner can and cannot do within the subdivision. Thus the commissioner should spend some time talking to residents of unapproved subdivisions. Informed residents often will take the initiative to get the necessary improvements made.

7. Advantage of Maintaining Subdivision's Streets

Some Highway Commissioners may hope that a subdivision is never built in their district for they do not want the additional work that is required with the added streets. Many times though there are advantages to the Commissioners to maintain the subdivision's streets.

More MFT. The mileage of the streets in the subdivision will add to the number of miles of roads maintained by the township. Accordingly, this will increase the Road District's proportional share of the Motor Fuel Tax allotment.

Less Maintenance. If the roads have been built to proper standards, the newly constructed subdivision's roads should be of good quality and require little maintenance for many years. The Commissioner should find these roads more economical and easier to maintain than older roads.

Additional Evaluation. In addition, usually the assessed valuation of a subdivision area will be significantly higher than the same property had prior to development. Consequently, the property will generate more local tax for the Road and Bridge Fund.