

CHAPTER 6

VILLAGE OFFICERS AND EMPLOYEES

SECTION:

- 1-6-1: Personnel Manual Adopted**
- 1-6-2: Official Bonds**
- 1-6-3: Salaries**
- 1-6-4: Public Works Wage Rates**
- 1-6-5: Participation in Illinois Municipal Retirement Fund**
- 1-6-6: Payment of Moneys to Village Treasurer**
- 1-6-7: Conflict of Interest Policy**
- 1-6-8: Hiring Policy**

1-6-1: PERSONNEL MANUAL ADOPTED: There is hereby adopted a document known as the Employee Handbook containing the rules and regulations governing the operation of the personnel activities of the Village, and as may be amended from time to time with the approval of the Village Board, and three copies of said document will be kept in the office of the Village Clerk for public inspection. (Amend Ord. 97-1489-13)(Amend Ord. 98-1558-20)(Amend Ord. 98-1599-61)(Amd. Ord. 00-1699-07, eff. 2/14/00)(Amd. Ord. 00-1710-18, eff. 5/8/00)(Amd. Ord. 00-1728-36, eff. 8/7/00)(Amd. Ord. 01-1755-13, eff. 4/23/01)(Amd. Ord. 01-1778-36, eff. 9/10/01)(Amd. Ord. 02-1804-14, eff. 5/13/02)(Amd. Ord. 03-1847-24, eff. 5/12/03)(Amd. Ord. 05-1964-28, eff. 4/25/05)(Amd. Ord. 05-1967-31, eff. 5/9/05)(Amd. Ord. 06-2037-29, eff. 5/22/06)(Amd. Ord. 06-2969-61, eff. 12/11/06)(Amd. Ord. 08-3018-01, eff. 01/14/08)(Amd. Ord. 08-3030-13, eff. 04/14/08)(Amend Ord. 08-3075-58, eff. 12/8/08) (Amd. Ord. 09-3120-43, eff. 12/14/09)(Amd. Ord. 11-3221-43, eff. 12/12/11)

1-6-2: OFFICIAL BONDS:

- A. Requirement; Sureties: The bond of each officer shall be in the favor of the Village, and be conditioned upon the faithful performance of the duties of office and the payment to the proper officers all monies coming into the person's hands by virtue of office. The

sums stated in such justification on the bond of any officer shall, in the aggregate, amount to the penalty of such bond.

Only surety companies licensed to carry on business in Illinois shall be acceptable sureties in the Village of Lincolnshire. Individual sureties will not be accepted. The bond shall be executed by an officer of the surety before some person authorized to take acknowledgments. After the approval by the Mayor and Board of Trustees, the Village Clerk shall endorse the date of approval on the bond. (1971 Code, §2-6-1)

- B. Bond Schedule: The amount of the official bonds required by this Code shall be as follows:

Mayor	\$ 3,000.00
Village Manager	10,000.00
Village Attorney	1,000.00
Collector	10,000.00
Director of Financial Systems	10,000.00
Treasurer	10,000.00
All other offices	1,000.00

(Ord. 75-402-32; amd. Ord. 87-927-13)

- C. Failure of Officers to Qualify: No officer shall be commissioned until the required bond has been given. (1971 Code, §2-6-3)
- D. Payment of Bond Premium: All premiums charged by the corporate sureties on bonds shall be paid by the Village out of its general funds, and in no case, by the individual officer furnishing the bond. (1971 Code, §2-6-4)

1-6-3: SALARIES: The salary of all officers, employees and appointees shall be the amounts fixed by the annual appropriation ordinance. (1971 Code, §2-10)

1-6-4: PUBLIC WORKS WAGE RATES: To the extent and as required by "An act regulating wages of laborers, mechanics and other workmen employed in any public works by the State, county, city or any public body or any political subdivision or by anyone under contract for public works," approved June 26, 1941, as amended,¹ the general prevailing rate of wages in this locality for laborers, mechanics and other workmen engaged in the construction of public works coming under the jurisdiction of this Village is hereby ascertained to be the same as

¹820 ILCS 130/1

the prevailing rate of wages for construction work in Lake County areas as determined by the Department of Labor of the State of Illinois, a copy of that contained shall be construed to apply said general prevailing rate of wages as herein ascertained to any work or employment except public works construction of this Village to the extent required by the aforesaid act.

The Village Clerk shall publicly post or keep available for inspection by any interested party in the main office of this Village this determination of such prevailing rate of wage and shall mail a copy of this determination to any employer, and to any association of employers and to any person or association of employees who have filed, or file their names and addresses, requesting copies of any determination stating the particular rates and the particular class of workmen whose wages will be affected by such rates. The Village Clerk shall also promptly file a certified copy of this Section with both the Secretary of State and the Department of Labor of the State of Illinois. Within thirty (30) days after the filing of a certified copy with the Secretary of State, the Village Clerk shall cause to be published in a newspaper of general circulation within the area a copy hereof and such publication shall constitute notice that the determination is effective and that this is the determination of this public body. (Ord. 81-670-23)

1-6-5: PARTICIPATION IN ILLINOIS MUNICIPAL RETIREMENT FUND: The Village does hereby elect to participate in the Illinois Municipal Retirement Fund effective January 1, 1977, and the Village Clerk be and is hereby directed to promptly file a certified copy hereof with the Village Board of the Illinois Municipal Retirement Fund. (Ord. 76-454-84)

1-6-6: PAYMENT OF MONEYS TO DIRECTOR OF FINANCIAL SYSTEMS: Any money intended for the Village, coming into the hands of any officer or employee of the Village, shall immediately be turned over to the Director of Financial Systems. (1971 Code, §2-9)

1-6-7: CONFLICT OF INTEREST POLICY: There is hereby adopted and made a part hereof by reference a conflict of interest policy to govern the relationship between the Village and its elected or appointed officials, and supervisory Village employees, including but not restricted to Village Manager, Village Treasurer, Chief of Police, and Building Inspector.

Among other things, said conflict of interest policy requires the filing of an annual questionnaire relating to the economic interests of the Village's elected or appointed officials, and supervisory Village employees except when such official or employee is required by the Illinois Governmental Ethics Act to file a Statement of Economic Interest with the Lake County Clerk and who, in fact, timely files such a statement with the Lake County Clerk. determination being incorporated herein by reference. The definition of any terms appearing in this Section which are also used in the aforesaid act shall be the same as in said act. Nothing herein Said questionnaire to be filed annually

by May 15 of each calendar year with the firm of Peat, Marwick, Mitchell and Company, Chicago, Illinois, the present public accounting firm of the Village, or such other public accounting firm employed by the Village from time to time. This filing requirement does not, and shall not, apply to professional consultants appointed and/or hired by the Village for professional services, including the Village Engineer, Village Attorney, Land Planning Consultant and Public Accounting Auditor.

The failure of any elected or appointed Village official or supervisory Village employee to file a complete and accurate questionnaire by May 15 of each calendar year will constitute grounds for removal or disbarment from office, and in the case of supervisory Village employees, dismissal of any such employee in the discretion of the Village Board. (Ord. 73-313-28)

1-6-8: HIRING POLICY: (Deleted per Ord. 01-1779-37, effective 9/10/01)

CHAPTER 6

VILLAGE OFFICERS AND EMPLOYEES ARTICLE A. VILLAGE MANAGER

SECTION:

- 1-6A-1: Creation of Office; Appointment**
- 1-6A-2: Qualifications**
- 1-6A-3: Duties**
- 1-6A-4: Removal from Office**
- 1-6A-5: Village Collector**

1-6A-1: CREATION OF OFFICE; APPOINTMENT: There is hereby created the office of Village Manager. The Village Manager shall be appointed by the Mayor, subject to the advice and consent of the Trustees as signified by a two-thirds (2/3) vote of the entire Village Board then holding office, and for such compensation as the Village Board shall determine.

1-6A-2: QUALIFICATIONS:

- A. Desirable Knowledge, Skills, Abilities and Experience: Applicants for the position of Village Manager shall have the following qualifications:

Graduation from an approved college or university with specialization in public and/or business administration with a master's degree in Public Administration preferred.

Experience as a Village Manager, or any equivalent combination of training and experience.

Proven executive and administrative qualifications with respect to controlling and supervising the operations, personnel and functions of a municipality.

B. Residency Not Required: The Village Manager need not be a resident of the Village.

1-6A-3: DUTIES: The Village Manager shall have the following duties:

- A. To administer and enforce all policies, directives, laws and ordinances adopted by the Village Board; to oversee the administration of all Municipal departments; to review departmental procedures and to determine that recommendations are carried out.
- B. To act as business manager for the Village under the direction of the Mayor and the Village Board.
- C. To act as the Village's chief administrative and financial officer; to administer Village personnel rules, policies and procedures; to approve appointments and removal of employees of the Village; to approve appointments and removal of Department Heads of the Village after consultation with the Village Board.
- D. To prepare annual operating and capital improvement budgets for all Municipal departments and submit them to the Finance Advisory Group and the Village Board with a message describing the important features; to prepare the annual appropriation ordinance and be responsible for the administration and implementation after adoption, including the preparation of periodic statements analyzing and accounting for variations between budgeted and appropriated amounts and actual expenditures; to analyze variations in estimated and actual income showing reasons therefor.
- E. To prepare a written report to the Village Board at least semiannually describing progress to date and accomplishments, including problems and solutions for Village affairs and suggestions for future improvements in Village operations for more efficient operations, together with constructive criticisms.
- F. To initiate investigations and conduct inquiries related to citizen complaints concerning the conduct of employees and the quality of Municipal services; to speak before public and private groups to explain the functions and operations of the Village's government.
- G. To recommend to the Village Board a standard schedule of pay for each employee of the Village, including minimum and maximum rates of pay, and to recommend periodic merit, promotion and service increases.
- H. To attend all meetings of the Village Board unless excused therefrom and to take part in the discussion of all matters coming before the Board, but with no right to vote.

- I. To attend meetings of Village committees and commissions when requested and available.
- J. To act as the Village's chief purchasing agent; to administer purchasing activities and to supervise bidding procedures; and to approve major purchases subject to the consent of the Village Board.
- K. To coordinate and direct all Municipal services; to undertake studies of the manner in which such services are provided and to make recommendations to the Village Board for changes in the types and quality of service provided.
- L. To perform related work to all of the above, and such other duties as required by ordinance or resolution of the Village Board.

1-6A-4: REMOVAL FROM OFFICE: The Village Manager may be removed at any time by a two-thirds (2/3) vote of the entire Village Board then holding officer. (Ord. 76-440-70)

1-6A-5: VILLAGE COLLECTOR:

- A. Director of Financial Systems to Act as Collector. The Director of Financial Systems shall be Collector and shall perform all duties of that office. The Director of Financial Systems shall give bond, conditioned upon the faithful performance of duties, in the sum as set forth under Section 1-6-2 of this Chapter. Such bond shall be approved by the Village Board. (amd. Ord. 93-1286-16)
- B. Powers and Duties: The Village Collector shall have all the powers and perform all the duties prescribed by statute. Among other things, the following shall be the Collector's duties:
 - 1. To execute all warrants for special assessments and other warrants required by law and the ordinances of the Village. The Collector shall collect all water, sewer, and other charges, and all license fees for any and all licenses issued, under the ordinances of the Village, together with all permit fees and other monies due to the Village, the collection of which is not by law or ordinance provided to be made by some other officer of the Village;
 - 2. To keep an accurate record of all bonds, notes and other obligations issued by or payable to the Village, with the date, the person to whom or by whom payable, the rate of interest, and such other particulars as may be necessary for a full

understanding thereof;

3. To keep the books and accounts in such manner as the Village Board may prescribe. Such warrants, books and papers pertaining to the office shall, at all times, be open to the inspection of, and subject to the examination of, the Mayor, Village Treasurer, and any member of the Board of Trustees.
4. To deposit daily to the credit of the Village in such depository as the Village Board shall designate, all monies, collected from any source whatever. The Collector shall receive a receipt for all such deposits. Any violation of this provision shall subject the Collector to removal from office.
5. To make a report, in writing, to the Village Board, and the Village Treasurer, of all monies collected, the account for which collected, or any other matter in connection with his office, when required to do so by the Village Board, the Village Treasurer, or the ordinances of the Village.
6. To file in the office of the Village Clerk, annually between May 1 and May 10, a statement of all monies collected during the preceding fiscal year, the particular warrant, special assessment or account on which collected, the balance of monies uncollected or all warrants on hand, and the balance remaining uncollected at the time of the return on all warrants which shall have been returned during the preceding year.
7. To make return in the time and manner provided by law, of all special assessment warrants and make report in writing of all delinquent lists of special assessments and special taxes.
8. To devote such time as is necessary for the proper performance of the duties of the office, and to receive a salary which shall be fixed by the Village Board. This salary shall be in lieu of any fees or other compensation to which the Collector might otherwise be entitled under law. (Ord. 87-926-12)

CHAPTER 6

VILLAGE OFFICERS AND EMPLOYEES

ARTICLE B. VILLAGE CLERK

SECTION:

- 1-6B-1: Qualification; Term**
- 1-6B-2: Bond, Oath, Salary**
- 1-6B-3: Powers and Duties**
- 1-6B-3-1: General Powers and Duties**
- 1-6B-3-2: Powers and Duties Concerning Documents**
- 1-6B-3-3: Additional Duties**
- 1-6B-4: Deputy Clerk**

1-6B-1: QUALIFICATION; TERM: The Clerk shall be a qualified elector of the Village who shall have resided within the Village at least one year next preceding election to office. The Clerk shall be elected for a term of four (4) years, or until a successor is elected and qualified, as provided by statute. (Ord. 86-901-38)

1-6B-2: BOND, OATH, SALARY: Before entering upon the duties of office, the Village Clerk shall give a bond with sureties to be approved by the Village Board conditioned upon the faithful performance of the Clerk's duties in the sum as set forth under Section 1-6-2 of this Code. The Clerk shall take the oath of office as prescribed by statute. The Clerk shall receive such salary as is determined by the Village Board in the annual appropriation ordinance. (Ord. 84-797-11)

1-6B-3: POWER AND DUTIES:

1-6B-3-1: GENERAL POWERS AND DUTIES: The Village Clerk shall have all the

powers and perform all the duties now or hereafter provided by the laws of this State and the ordinances of the Village. Among other things, the Clerk shall have the following duties:

- A. To keep an office at the place appointed by the Village Board;
- B. To attend all meetings of the Village Board and to take minutes of all its proceedings;
- C. To record such minutes, together with all ordinances passed by the Village Board in books to be kept for that purpose;
- D. To publish all proceedings of the Village Board and all ordinances required by law to be published;
- E. To serve all notices, either by personal service, by publication or by posting, required by law or the order of the Village Board or the Mayor, unless such notices are expressly ordered to be served by some other person; (1971 Code, §2-3-3)
- F. (Rep. by Ord. 87-925-11)
- G. (Rep. by Ord. 87-925-11)
- H. To notify, within five (5) days after the declaration of the results of any election or appointment to office, all persons elected or appointed to any Village office of their election or appointment, and unless such persons shall respectively qualify within ten (10) days after such notice, the office shall become vacant.
- I. To administer the oath of office to each such person so elected or appointed, except that the Mayor shall administer such oath of office to the Clerk.
- J. To file all ordinances, communications, receipts and documents required to be filed and to arrange the same in systematic order for ready reference.
- K. To keep the Corporate Seal of the Village and affix the same to all papers which require it.
- L. To be the custodian and keeper of all the books, records, ordinances and papers of the Village, except as otherwise provided by law or ordinance.
- M. To make copies of any papers in the Clerk's office, and transcripts from journals and other records, certified under the Corporate Seal for use in evidence when required.

- N. To file or cause to be filed a certified copy of each tax levy ordinance with the County Clerk of Lake County within the time required by law;
- O. To maintain a record of the date of commencement and expiration of the term of office of each elected Village officer and of each appointed Village official. (1971 Code, §2-3-3)

1-6B-3-2: POWERS AND DUTIES CONCERNING DOCUMENTS:

- A. General: The Village Clerk shall be the custodian of all documents belonging to the Village which are not assigned to the custody of some other officer. (1971 Code, §2-3-4)
- B. Indexes: The Village Clerk shall keep and maintain a proper index to all documents and records kept by the Clerk for ready access and use. (1971 Code, §2-3-5)
- C. Licenses and Permits:
 - 1. (Rep. by Ord. 87-925-11)
 - 2. The Village Clerk shall keep a full record of all licenses granted, transferred or revoked by the Village Board or the Mayor, or under their authority, with the date that the same were granted, transferred or revoked, and if revoked, the cause of revocation, with the number and the full name and residence of applicants for such licenses. These shall be kept in a book along with bonds, and the names of the sureties. (1971 Code, §2-3-7)
- D. Petitions, Communications: All petitions or other communications addressed to the Village Board shall be received by the Village Clerk and read at the next meeting of the Village Board succeeding their receipt, unless otherwise ordered by the Mayor and or the Village Board. The Clerk shall, without delay, deliver to the officers of the Village, and to any committee of the Village Board, all communications referred to such officers or committee by the Mayor or the Village Board. (Ord. 87-925-11)
- E. Ordinances, Resolutions: The Village Clerk shall, without delay, deliver to the Mayor all ordinances or resolutions which may require approval or other action by the Mayor, with all papers on which the same were founded. (1971 Code, §2-3-9)

1-6B-3-3: ADDITIONAL DUTIES: In addition to the duties provided in this Article B, the

Village Clerk shall perform such other duties and functions as may be required by Statute, ordinance or the Village Board. (1971 Code, §2-3-10)

1-6B-4: DEPUTY CLERK:

- A. Office Created, Appointment: There is hereby created the office of Deputy Clerk. The Village Clerk is authorized to appoint a Deputy Clerk who shall have the power and duty to execute all documents required by any law or ordinance to be executed by the Village Clerk, and affix the Seal of the Village whenever required. (Ord. 68-193-8)
- B. Residence Requirements: The Deputy Clerk need not be a resident of the Village. (Ord. 79-580-27)
- C. Affix Signature: When signing any documents, the Deputy Clerk shall sign the name of the Village Clerk followed by the word "By" and the Deputy Clerk's own name and the words "Deputy Clerk".
- D. The powers and duties shall be exercised by the Deputy Clerk only in the absence of the Village Clerk from office, and only when either written direction has been given by the Village Clerk to exercise such power, or the Village Board has determined by resolution that the Village Clerk is temporarily or permanently incapacitated to perform such function.
- E. The Deputy Clerk shall have such further power and authority as may be provided by statute. (Ord. 68-193-8)

CHAPTER 6

VILLAGE OFFICERS AND EMPLOYEES

ARTICLE C. VILLAGE TREASURER

SECTION:

- 1-6C-1: Appointment**
- 1-6C-2: Bond**
- 1-6C-3: Powers and Duties**
- 1-6C-4: Deposit of Funds**
- 1-6C-5: Special Assessment Funds**
- 1-6C-6: Access to Financial Records**
- 1-6C-7: Additional Duties**

1-6C-1: APPOINTMENT: There is hereby created the office of Village Treasurer, who shall be appointed by the Mayor with the advice and consent of the Trustees.

1-6C-2: BOND: Before entering upon the duties of office, the Village Treasurer shall give a bond with sureties to be approved by the Village Board, conditioned upon the faithful performance of his duties in the sum as set forth under Section 1-6-2 of this Chapter. The amount of such bond shall in no case be less than that required by Statute for village treasurers and shall be conditioned upon indemnification of the Village for any loss by reason of any neglect of duty or any

act of the Treasurer. (Ord. 79-557-4)

1-6C-3: POWERS AND DUTIES: The Village Treasurer shall be responsible to the Village Board. The Treasurer shall have the power to perform the duties set forth in the ordinances of the Village. Among other things, the Treasurer shall review and approve the Village procedures with respect to the following matters: (Ord. 79-557-4; and. Ord. 91-1207-20)

- A. To receive all monies due or belonging to the Village and pay all orders or warrants, including special assessment and other bonds and interest coupons, authorized by the Board of Trustees and duly executed by the proper officers of this Village.
- B. Keeping suitable books of account of the Village financial transactions, including from whom and on what account funds have been received and a record of all monies paid out, including to whom and on what account or fund and for what purpose the payment was made. The books shall be balanced at least monthly.
- C. Keeping a separate account with each fund or appropriation stating at the head of each account the amount appropriated and giving the several debits and credits.
- D. Keeping a general ledger, by funds, showing the activities and transactions affecting each fund including the necessary accruals for annual reports and other purposes.
- E. Keeping an account with each special assessment under its general description and number, detailing all receipts and disbursements, and accounts receivable balances.
- F. Keeping proper records and accounts in which complete and correct entries shall be made of all transactions relative to the water and sewerage system. The annual audit shall be made by an independent auditing concern of the books to show the receipts and disbursements of the water and sewerage system.

In addition to the customary operating statements, this annual audit report shall also reflect the revenues and operating expenses of the water and wastewater facilities, including depreciation, to indicate that sewer service charges under the waste cost recovery system and capital amount required to be recovered under the industrial cost recovery system do in fact meet these regulations. In this regard, the financial information to be shown in the audit report shall include the following:

- 1. Flow data showing total gallons received at the wastewater plant for the current

fiscal year.

2. Billing data to show total number of gallons billed.
 3. Debt service for the next succeeding fiscal year.
 4. Number of users connected to the system.
 5. Number of nonmetered users.
 6. A list of users discharging nondomestic wastes (industrial users) and volume of waste discharged.
- G. Assurance of a monthly report from the Director of Financial Systems to the Mayor and Village Board and Village Manager. The report shall include the total receipts and disbursements for each account or fund from commencement of the fiscal year to date; the amount budgeted and the amount appropriated; the amount under-expended or over-expended in each account or fund for the current fiscal year. The report shall be filed in the Village Hall and a summary provided to the Board. All canceled vouchers and invoices covering all transactions set forth in the report shall be retained by the director of Financial systems and reviewed by the Treasurer. (Ord. 79-557-4)
- H. The annual review and approval, within one hundred eighty (180) days of the end of the fiscal year, of a full and detailed account of all receipts and disbursements of the Director of Financial Systems during the preceding fiscal year of the Village. The account shall show the state of the Treasury at the close of the fiscal year. The account shall also show the aggregate revenues received during the fiscal year in each fund and will also show the aggregate disbursements for each fund and each budget category within a fund. Such account shall be published in pamphlet form and three (3) copies of the account shall be placed on file for public inspection in the office of the Village Clerk. (Ord. 79-557-4; and. Ord. 79-582-29)

This account will be filed with the Village Clerk who shall cause to be published at least once in a newspaper of general circulation in the Village of Lincolnshire, a notice of the filing of such account. The notice shall be in a form substantially as follows:

(Please see following page)

H) STATE OF ILLINOIS) Notice of Filing of
COUNTY OF LAKE) Municipal Treasurer's
VILLAGE OF LINCOLNSHIRE) Annual Account

Please take notice that the annual account of all monies received and expenditures incurred during the preceding fiscal year has been filed in my office by the Village Treasurer of the Village of Lincolnshire, Illinois. Copies of said account with detailed receipts and expenditures are available for public inspection in the Village Clerk's office Village Hall, One Olde Half Day Road, Lincolnshire, Illinois during the hours of 8:30 AM. and 4:30 PM., Monday through Friday.

Said account reflects total balances as follows.

Beginning balance May 1, 19____	\$_____
Monies received May 1, 19____ to April 30, 19____	\$_____
Expenditures incurred May 1, 19____ to April 30, 19____	\$_____
Balance April 30, 19____	\$_____

Dated_____ 19____ _____
Village Clerk

The failure to publish such notice shall not be construed as a violation of the requirements of this Section, nor of the requirements of Section 3-10-5.1 of the Illinois Municipal Code, and publication of such account in pamphlet form shall be deemed in full compliance with the provisions of this Section.

A copy of such account, as filed with the Village Clerk and bearing the affidavit thereof, shall be filed with the County Collector before September 1 of each year, or as soon thereafter as the same is available for filing.

The procedure for the preparation, filing and publication of the annual account shall be deemed to be in compliance with and in lieu of the requirements of Section 3-10-5.1 of the Illinois Municipal Code, and any amendments by virtue of and under the home rule powers of the Village.

To the extent of any conflict, the provisions of Section 3-10-5.1 are hereby declared to be of no force and effect under the home rule powers of the Village. Compliance with the provisions of this Section under the home rule powers of the Village shall constitute full authority to the Lake County authorities to disburse all appropriate tax monies to the Village.

1-6C-4: DEPOSIT OF FUNDS: The Village Treasurer shall review and approve the deposit of village funds by the Director of Financial Systems in such depositories as may be selected from time to time as provided by law and/or by Village ordinance.

The Treasurer shall review and approve procedures for the handling of village funds to assure that Village money is kept separate and distinct from the money of any individual and to assure that no individual may make private or personal use of any Village money.

1-6C-5: SPECIAL ASSESSMENT FUNDS: All monies received on any Special Assessment shall as a special fund to be applied only to the principal and interest payment of the improvement, bond or vouchers for which they were received.

The money shall be used for no other purpose, unless to reimburse the Village for the money expended for such improvement

Payment on bonds or vouchers shall be made in accordance with the laws of the State of Illinois..

The Treasurer shall review the books and accounts to assure that proper prorations in payments of principal and interest can be made and ascertained and unpaid receivable balances quickly calculated.

1-6C-6: ACCESS TO FINANCIAL RECORDS: Any citizen of the Village and representative of any agency of the State of Illinois shall have access to review and examine any financial books, documents, papers and records of the Village except those precluded by law.

1-6C-7: ADDITIONAL DUTIES:. Examples of such duties are as follows:

- A. Assist in the pre-audit of revenue and expenditures.
- B. Review the Village procedures for the preparation of payrolls.

- C. Participate in the development of the Village's annual operating budget and appropriation ordinance.
- D. Assist in establishing procedures for transfer of funds.
- E. Assist in the preparation of and maintenance of long-range cash position and capital funding plans.
- F. Review special cost analysis studies of various Village operations.
- G. Review periodic and special reports related to budgetary and financial matters, such as the monthly Treasurer's cash receipts and disbursements statements.
- H. Review and make recommendations for improved forms, procedures and systems in financial and general administrative areas.
- I. Provide data required by outside certified public accountants in connection with the annual audit of the Village's records. (Ord. 79-557-4)

CHAPTER 6

VILLAGE OFFICERS AND EMPLOYEES

ARTICLE D. LEGAL COUNSEL

SECTION:

1-6D-1: Legal Counsel Retained

1-6D-1: LEGAL COUNSEL RETAINED: Legal counsel shall be retained by the Village Board to advise the Village on legal matters, to prosecute and defend legal actions, and draft legal documents and furnish opinions. Said counsel shall be retained from time to time at the will of the Village Board with such compensation as they shall determine. (1971 Code §2-0)