2027 Calendar and Checklist of Annual Responsibilities for Illinois Fire Protection Districts

ITEM/EVENT *(References are to Illinois Compiled Statutes [ILCS] except as noted.)*	DUE DATE	PERSON(S) RESPONSIBLE	DATE ACCOMPLISHED
1. First day that elected trustee nomination papers may be circulated for the April 6, 2027 Consolidated Election	8/25/2026	n/a	n/a
2. Filing period for trustee nominating petitions for April 6, 2027 election (Board Secretary to certify to election authority [County Clerk(s)] by 1/28/2027)	11/16/2026-11/23/2026	Secretary	
3. Last day to file petitions for referenda on questions of public policy for April 6, 2027 election (example: annexation referendum) (must be certified to election authority by 1/28/2027)	1/4/2027		
4. Last day for Fire Chiefs to notify OSFM of Volunteer Emergency workers eligible for 2026 Illinois Income Tax Credit (35 ILCS 5/234)	1/12/2027	Fire Chief	
5. Deadline to adopt resolution to place question on the ballot for the April 6, 2027 election (example: tax rate referendum) (must be certified to election authority by 1/28/2027)	1/19/2027		
6. File Certificate of exempt property with County Supervisor of Assessments for District owned real estate (35 ILCS 200/15-10)	1/31/2027		
7. Post notice of regularly scheduled meetings of board, send copy to any news media which have filed a request (5 ILCS 120/2.02)	Jan. (or start of fiscal year)		
8. Perform semiannual review of all Minutes of Closed Sessions which have not been opened to the public to determine if some or all of those minutes may be opened for inspection (5 ILCS 120/2.06)	Jan.		
9. Review and update Freedom of Information Act Statement; Post for public availability (5 ILCS 140/4)	Jan.		
10. Appoint or Reappoint OMA and FOIA officers and document in Minutes	Jan.		
11. Post report of injuries (OSHA 300A) for prior year (Title 56, Section 350.250 Ill. Adm. Code)	2/1/2027		
12. File names of persons required to file Economic Interest Statements with County Clerk (5 ILCS 420/4A-106)	2/1/2027		
13. File OSHA 300A Report, if required	3/2/2027		
14. Submit names for appointment or reappointment of appointed trustees whose terms expire in 2027 (70 ILCS 705/4)	March		
15. Appointed trustee(s) to be reappointed by appointing authority (70 ILCS 705/4) (Not applicable to elected boards.)	2nd Mon. April (4/12/2027)		
16. File statements of Economic Interest with County Clerk (5 ILCS 420/4A-105)	5/1/2027		
17. Newly appointed and reappointed trustees take office (70 ILCS 705/4)	1st Mon. May (5/3/2027)		
18. Newly elected trustees take office (70 ILCS 705/4a)	3rd Mon. May (5/17/2027)		
19. Newly appointed and elected trustees must complete Open Meetings Act training within 90 days of taking office (5 ILCS 120/1.05)			
20. Reorganize Board of Trustees following appointment or election of trustee(s) by electing officers (70 ILCS 705/6)	1st Meeting After Taking Office		
21. If applicable, appoint Fire Commissioner(s) (70 ILCS 705/16.02)	Prior to 1st Meeting Monday in June		
22. Prepare Annual Budget and Appropriation Ordinance (50 ILCS 330/1-330/5)	First Qtr. Fiscal Year		
A. Gather data on actual expenditures and revenues for prior year			
B. Prepare Tentative Budget and Appropriation Ordinance			
C. Post Tentative Budget and Appropriation Ordinance for 30 days prior to adoption of final Budget and Appropriation Ordinance			
D. Publish notice of posting of Tentative Budget and of public hearing on Budget 30 Days prior to hearing			
E. Hold public hearing on Budget			
F. Adopt Final Budget and Appropriation Ordinance	Complete by end of 1st Qtr of Fiscal Year		

ITEM/EVENT *(References are to Illinois Compiled Statutes [ILCS] except as noted.)*	DUE DATE	PERSON(S) RESPONSIBLE	DATE ACCOMPLISHED
G. Prepare and include estimate of revenues certification With budget or separately (35 ILCS 200/18-50)			
H. Publish Budget and Appropriation Ordinance (70 ILCS 705/7)	Within 30 days of adoption		
I. File Budget and Appropriation Ordinance with County Clerk(s) (35 ILCS 205/162)	Within 30 days of adoption		
23. Perform semiannual review of all Minutes of Closed Sessions which have not been opened to the public to determine if some or all of those minutes may be opened for inspection (5 ILCS 120/2.06)	July		
24. Adopt Annual Tax Levy Ordinance (70 ILCS 705/14)			
A. Hold Truth in Tax Hearing if required/publish special notice (35 ILCS 200/18-55)	At least 7/not more than 14 days before hearing		
B. Comply with Property Tax Extension Limitation Law (Tax Caps), if applicable (35 ILCS 200/18-185)			
C. File Annual Tax Levy Ordinance/Certificate of Needs and Certification of Truth in Tax compliance with County Clerk(s) (35 ILCS 200/18-15)	Prior to last Tues. in Dec. (12/28/2027)		
25. Prepare annual Treasurer's Statement of Receipts and Disbursements (30 ILCS 15/1)	Within 6 mos. of end of fiscal year		
A. File with County Clerk(s)			
B. Publish and file certificate of publication with County Clerk(s) (or, instead, publish Notice of Audit Availability if CPA Audit is Performed)			
26. Prepare Annual Financial Report (AFR) to Illinois Comptroller and file with Comptroller and on paper with County Clerk(s) (50 ILCS 310/1)	Within 180 days of end of fiscal year		
27. File Annual Comptroller's Report (AFR) with County Clerk(s) to satisfy Fiscal Responsibility Report Card Act (35 ILCS 200/30-30)	Within 180 days of end of fiscal year		
28. If over $850,000* annual revenues, have audit performed by Certified Public Accountant (50 ILCS 310/2) (70 ILCS 705/6.1) If below $850,000 have audit performed by CPA on a quadrennial basis or prepare required financial report (AFR) and have approved by 3/5 vote of Board of Trustees before filing of AFR with Comptroller (*Moves to $1,400,000 for fiscal years beginning In 2027)	Within 180 days of end of fiscal year		
A. File audit with County Clerk(s)			
B. File audit electronically with Illinois Comptroller	Auditor		
C. Publish notice of availability of audit report in lieu of publication of statement of receipts and disbursements			
29. If applicable, submit IDHR Report for sexual harassment/unlawful discrimination judgments/ administrative ruling information required by 775 ILCS 5/2-108(B)	7/1/27		
30. Review all insurance coverages; verify limits; verify premises, vehicle, and equipment coverage and amounts	Prior to annual renewal date		
31. Review tape recordings of all closed sessions of the Board of Trustees and dispose of 18 months after closed session minutes have been approved	Every 18 months		
32. Verify that Fire Department has contacted local school district regarding Safety Drills	9/1/27		
33. File Report with IDPH of Ambulance Billing Rates, if applicable	10/1/27		
34. Verify completion of annual training by both FOIA Officer and Open Meetings Act designate	Annually		
35. Verify completion of annual training and reporting required by Workplace Transparency Act (sexual harassment training) (820 ILCS 96/1-20)	Annually		
36. Verify annual review of and compliance with IDOL mandated policies:	Annually		
A. Fire Dept. Training/HazMat Training (29 C.F.R.1910.156 & 1910.120)			
B. SCBA Medical Evaluations/Fit Testing (29 C.F.R.1910.134)			
C. Hepatitis B Inoculations (29 C.F.R. 1910.134)			
D. Personal Protective Equipment (29 C.F.R. 1910.132)			
E. Facilities (29 C.F.R. 1910)			
37. Review District and Department policies with Fire Officers	Annually		
38. Verify that all firefighters have completed line of duty death beneficiary designation documents	Annually		
39. If applicable as a secondary employer of a career firefighter, submit 40 ILCS 5/4-110.2 report to primary employers of injury or exposure	Within 96 hours of occurrence		

NOTE: The foregoing listing is intended to identify some of the legal requirements which fire protection districts are generally required to meet each year, however, it is not wholly inclusive and most fire protection districts will have additional requirements not listed above which they must meet. Districts should always consult with their legal counsel regarding such other requirements.

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