

EDWARDSVILLE TOWNSHIP BOARD AGENDA

Glen Carbon Village Hall

151 N. Main St., Glen Carbon, IL

November 15th, 2023 – 7:30 P.M.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

ROLL CALL

PRESENTATIONS

2022-2023 Audit by Scheffel Boyle

PUBLIC COMMENT

CONSENT AGENDA

APPROVAL OF MINUTES

Minutes October 25, 2023 Meeting

APPROVAL OF EXPENDITURES

Expenditures & List of Bills for Approval

CORRESPONDENCE

Madison County Zoning Board of Appeals Public Hearing Notice

MCT/ACT Grant Decision Letter

COMMITTEE REPORTS

None

ACTION ITEMS

**Motion to Approve Extending Temporary Space During
Township Renovation**

**Resolution No. 2023- R24 - A Resolution Estimating Taxes to be
Levied**

**Ordinance No. 2023-O03 – An Ordinance Amending Ordinance
No. 2020-O02 Setting Provision for Compliance With The General
Assistance Handbook**

**Resolution No. 2023-R04 -- A Resolution Declaring Surplus
Property (Road & Bridge)**

Ordinance No. 2023-O02 – Levying Taxes for Road Purposes

NEW BUSINESS

OLD BUSINESS

SUPERVISOR'S COMMENTS

HIGHWAY COMMISSIONER'S COMMENTS

TOWNSHIP ASSESSOR COMMENTS

EXECUTIVE SESSION

ACTION ON ITEMS CONSIDERED IN CLOSED SESSION

ADJOURNMENT

If prospective attendees require an interpreter or other access accommodations, please contact the Township Supervisor's Office at 618-656-0292 no later than 48 hours prior to the commencement of the meeting to arrange accommodations.

**Please contact the Township Supervisor's Office at 618-656-0292
with any questions regarding agenda items.**

Edwardsville Township Board Meeting Minutes

**Glen Carbon Village Hall
151 N. Main St., Glen Carbon, IL
7:30 p.m. Wednesday, October 25, 2023**

The in-person meeting of the Edwardsville Township Board of Trustees was called to order at the Glen Carbon Village Hall in Glen Carbon, Illinois by Supervisor Kevin Hall at 7:32 PM CDT.

PLEDGE OF ALLEGIANCE: Lead by Trustee Duame.

ROLL CALL: Township Trustees Chapman, Duame, Haroian, Nutsukpui, Township Highway Commissioner Picarella, Township Assessor Hegel, Township Attorney Genovese, Township Clerk Schwind & Township Supervisor Hall.

PRESENTATIONS: None

PUBLIC HEARING: None

PUBLIC COMMENT: None

CONSENT AGENDA:

APPROVAL OF THE MINUTES SEPTEMBER 27, 2023

APPROVAL OF EXPENDITURES: Expenditures & List of Bills for Approval

Motion to approve the consent agenda by Trustee Nutsukpui, seconded by Trustee Haroian. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

CORRESPONDENCE

Madison County Zoning Board of Appeals – Public Hearing Notice

Madison Country Circuit Clerk – September Fines Report

COMMITTEE REPORTS: None

ACTION ITEMS: None

NEW BUSINESS: None

OLD BUSINESS: None

ACTION ITEMS:

Resolution No. 2023- R21- Resolution Authoring A Contract With Southern Illinois University Edwardsville For An Intern (Town).

Motion by Trustee Duame, seconded by Trustee Chapman. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

Resolution No. 2023- R22- Resolution Authoring A Contract With Southern Illinois University Edwardsville For An Intern (Park)

Motion by Trustee Haroian, seconded by Trustee Nutsukpui. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

Resolution No. 2023- R23- Resolution Declaring Surplus Property (Town)

Motion by Trustee Nutsukpui, seconded by Trustee Chapman. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

Resolution No. 2023- R02- Resolution Declaring Surplus Property (Road)

Motion by Trustee Duame, seconded by Haroian. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

Resolution No. 2023- R03- Resolution Estimating Taxes To Be Levied.

Motion by Trustee Chapman, seconded by Duame. Voting, "Yes," Trustee Chapman, Duame, Haroian, Nutsukpui, Supervisor Hall. Voting, "No," none. Motion passed.

SUPERVISOR'S COMMENTS:

Our annual Touch A Truck event was an immense success. We had a beautiful day that saw what was estimated to be one of if not the highest attendance, the highest sponsorship support, and the highest vehicle submissions to date. Thank you to Highway Commissioner Picarella, Assessor Hegel and your staff and the Trustees for all your help putting on this event this year.

We have finished the fieldwork portion of our audit and are awaiting the results from Scheffel Boyle.

Municipal Aggregation notice of opt-out opportunity post cards went out this week. The total energy charge with capacity charge is 9.244 cents per kWh. This rate is good until July 2024. The rate continues until December 2025 8.857 cents per kWh, but the capacity charge is TBD.

LIHEAP Appointments we have scheduled all of October and will schedule November's appointments at the end of the month.

Our Lunch & Learn event for October focuses on Opioid Crisis and treatment including Narcan. It is this Friday, and we would love to have you if available.

The tennis clinic featuring the Edwardsville High School Tennis Team had a great turnout with close to forty kids coming out. Thanks again to Coach Lipe and his players and staff for putting on the event.

Earlier this week Administrator Colvin sent out the annual state required sexual harassment training, so please complete that at your earliest convenience.

Give building update on completed exterior and status of interior and landscaping.

HIGHWAY COMMISSIONER'S COMMENTS:

We have been preparing the levy, cutting down and removing trees along the roadways. Additionally, we have been asphaltting and concreting.

The airplane has been cleaned. We recently participated in tire recycling through Madison County.

We completed another round of mowing ROW, and the team have been digging ditches along some of our ROW which improves drainage.

ASSESSOR'S COMMENTS:

Board appeal hearings started this morning with two more days scheduled and a few appeals not yet scheduled. We currently have forty appeals on record with fourteen finalized.

Our Field crew is wrapping up going out for the year.

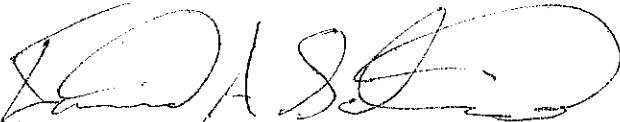
EXECUTIVE SESSION: None

ADJOURNMENT:

There being no further business to come before the board, Trustee Chapman made a motion, Seconded by Trustee Nutsukpui, adjourned at 7:56 PM CDT. Next meet will be Wednesday, November 15, 2023, at 7:30 PM CDT at the Glen Carbon Village Hall, 151 N. Main St., Glen Carbon, Illinois.

NO ROLL CALL NEEDED, PER SUPERVISOR

ATTEST

A handwritten signature in black ink, appearing to read "D. A. S. E.", written over a horizontal line.

LIST OF BILLS FOR APPROVAL
PRESENTED TO THE BOARD MEMBERS OF
EDWARDSVILLE TOWNSHIP

WE THE BOARD MEMBERS OF
EDWARDSVILLE TOWNSHIP,
MADISON COUNTY, ILLINOIS
DO ACKNOWLEDGE, APPROVE AND
ORDER PAYMENT OF THE BILLS HEREIN
THIS 15TH DAY OF NOVEMBER, 2023

REVISED 11.14.23

Town Fund	\$ 2,881.13
Park Fund	\$ 395.24
General Assistance	\$ 276.42
Payroll Fund	\$ 0.00
Building Fund	\$ 289.43
TOTAL	\$ 3,842.22



SUPERVISOR



BOARD MEMBER



BOARD MEMBER



BOARD MEMBER



BOARD MEMBER

TOWN TRUSTEE CERTIFICATE

Meeting held **November 15, 2023**

Town of **Glen Carbon, IL 62034**

Delivered to the Town Clerk, and filed

This **15th** day of **November, 2023**



Town Clerk

REVISED
11.14.23

Vendor Name	Amount Due
<u>Town Fund</u>	
CARDMEMBER SERVICES - ASSR - PHOTOS	\$ 259.10
CARDMEMBER SERVICES - SUPR - OFFICE SUPPLIES, DUES & SUBSCRIPTIONS & TAT	\$ 928.77
CASUAL TEES - TOUCH A TRUCK	\$ 1,025.53
MCT - (ASSR) - COMPUTER CHARGES - NOVEMBER	\$ 131.68
TONYA GENOVESE - LEGAL SERVICES - DECEMBER	\$ 500.00
WILLIAMS OFFICE PRODUCTS - B/W COPIES & BLOCK OF TIME	\$ 36.05
	\$ 2,881.13
<u>Park Fund</u>	
CARDMEMBER SERVICES - RESTROOM SUPPLIES, WATER & OFFICE SUPPLIES	\$ 86.55
FUELMAN - GASOLINE	\$ 244.04
HOME DEPOT - SAFETY GLASSES, BUNGEE CORDS & STRAPS	\$ 64.65
	\$ 395.24
<u>General Assistance</u>	
CARDMEMBER SERVICES - TRANSIENT & TRAINING	\$ 276.42
	\$ 276.42
<u>Building Fund</u>	
AMERICAN TRAILER & STORAGE - 2 PODS	\$ 289.43
	\$ 289.43

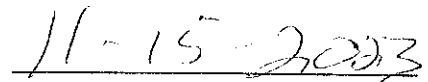
Attestation to Edwardsville Township

Payouts of Funds

I, pursuant to Illinois Statue 60 ILCS 1/7-27, have reviewed the summary of payments attached. After reviewing the attached summary, I authenticate such payouts are authorized by the township board, expended for the purposes specified, provided for in the budget and directed to be paid out by the Township Supervisor.



Township Clerk



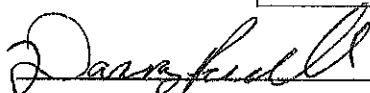
Date

LIST OF BILLS FOR APPROVAL
PRESENTED TO THE BOARD MEMBERS OF
EDWARDSVILLE TOWNSHIP

WE THE BOARD MEMBERS OF
EDWARDSVILLE TOWNSHIP,
MADISON COUNTY, ILLINOIS
DO ACKNOWLEDGE, APPROVE AND
ORDER PAYMENT OF THE BILLS HEREIN
THIS 15TH DAY OF NOVEMBER, 2023


REVISED 11.14.23

Road Fund	\$	1,088.12
Perm. Road Fund	\$	4,164.20
TOTAL	\$	5,252.32



HIGHWAY COMMISSIONER


BOARD MEMBER


BOARD MEMBER


BOARD MEMBER


BOARD MEMBER

<p>TOWN TRUSTEE CERTIFICATE</p> <p>Meeting held November 15th, 2023</p> <p>Town of Glen Carbon, IL 62034</p> <p>Delivered to the Town Clerk, and filed</p> <p>This 15th of November, 2023</p> <p> Town Clerk</p>
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REVISED
11.14.23

Vendor Name

Amount Due

Road Fund

CARDMEMBER SERVICES - LOWES, VERIZON	\$	588.12
TONYA GENOVESE - LEGAL - DECEMBER	\$	500.00
	\$	1,088.12

Perm. Road Fund

ALTON EQUIPMENT - WEED EATER STRING & POOL SAW REPAIR	\$	182.96
ASSURED PARTNERS - INSURANCE	\$	12.00
BOBCAT OF ST. LOUIS - BATTERY	\$	236.55
CARDMEMBER SERVICES - AMAZON	\$	141.92
**CESCO - ENGINEERING - MONT ROAD	\$	1,610.00
CHRIST BROS - COLD MIX	\$	1,286.00
NU WAY - CAULK, CAULK GUN, REBAR & BIT	\$	83.72
SIEVERS EQUIPMENT CO - FITTINGS & HOSE	\$	272.56
WOODYS - LABOR, BATTERY LUG, BATTERY CABLE & SUPPLIES	\$	338.49
	\$	4,164.20

Attestation to Edwardsville Township

Payouts of Funds

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Township Clerk

11-15-2023

Date

LIST OF EXPENDITURES FOR
 OCTOBER 14TH, 2023 – NOVEMBER 3RD, 2023
 PRESENTED TO THE BOARD MEMBERS
 OF THE TOWNSHIP OF EDWARDSVILLE, ILLINOIS
 WE THE BOARD MEMBERS OF
 EDWARDSVILLE TOWNSHIP,
 MADISON COUNTY, ILLINOIS
 DO ACKNOWLEDGE AND APPROVE THE
 EXPENDITURES HEREIN
 THIS 15TH DAY OF NOVEMBER, 2023

06 – ROAD	CHECK #ACH thru CHECK #ACH	\$2,012.10
07 – P. ROAD	CHECK #3220 thru CHECK #3225	\$9,893.39
08 – ROAD/IMRF	CHECK #ACH thru CHECK #ACH	\$0.00
09 – ROAD/SS	CHECK #EFT thru CHECK #EFT	\$768.22

\$12,673.71

Danny Leath
 HIGHWAY COMMISSIONER

Kathie Duane
 BOARD MEMBER

[Signature]
 BOARD MEMBER

[Signature]
 BOARD MEMBER

[Signature]
 BOARD MEMBER

TOWN TRUSTEE CERTIFICATE
Meeting held <u>November 15th, 2023</u>
Town of <u>Glen Carbon, IL</u>
Delivered to the Town Clerk, and filed
This <u>15th</u> day of <u>November, 2023</u>
<i>[Signature]</i>
Town Clerk

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Road Fund

Check #	Date	Payee	Amount
ACH	10/17/23	VERIZON WIRELESS	\$ 53.76
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 1,958.34
		TOTAL	\$ 2,012.10

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Permanent Road Fund

Check #	Date	Payee	Amount
3220	10/18/23	EXTRA HELP	\$ 40.56
3225	10/26/23	KYLE MONROE	\$ 152.69
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 9,700.14
TOTAL			\$ 9,893.39

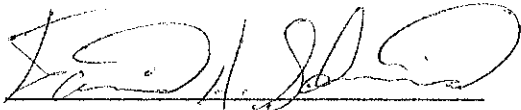
Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Road/SS Fund

Check #	Date	Payee	Amount
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 768.22
		TOTAL	\$ 768.22

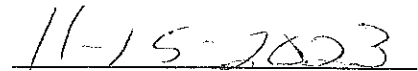
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Township Clerk

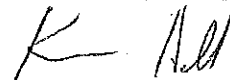


Date

LIST OF EXPENDITURES FOR
 OCTOBER 14TH, 2023 – NOVEMBER 3RD, 2023
 PRESENTED TO THE BOARD MEMBERS
 OF THE TOWNSHIP OF EDWARDSVILLE, ILLINOIS
 WE THE BOARD MEMBERS OF
 EDWARDSVILLE TOWNSHIP,
 MADISON COUNTY, ILLINOIS
 DO ACKNOWLEDGE AND APPROVE THE
 EXPENDITURES HEREIN
 THIS 15TH DAY OF NOVEMBER, 2023

01 -TOWN	CHECK #8342 thru CHECK #8342	\$155.26
02 - PARK	CHECK #EFT thru CHECK #EFT	\$2,610.34
03 - G. ASSISTANCE	CHECK #EFT thru CHECK #EFT	\$12,821.27
04 - PAYROLL	CHECK #1422 thru CHECK #1422	\$0.00
10 - TOWN/IMRF	CHECK #ACH thru CHECK #ACH	\$0.00
11 - TOWN/SS	CHECK #EFT thru CHECK #EFT	\$1,269.57
14 - BUILDING FUND	CHECK #572 thru CHECK #572	\$2,125.00

\$18,981.44



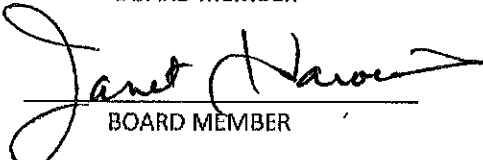
 SUPERVISOR



 BOARD MEMBER



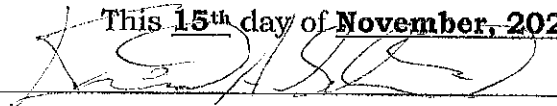
 BOARD MEMBER



 BOARD MEMBER



 BOARD MEMBER

TOWN TRUSTEE CERTIFICATE
Meeting held November 15, 2023
Town of Glen Carbon, IL 62034
Delivered to the Town Clerk, and filed This 15th day of November, 2023
 _____ Town Clerk

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Town Fund

Check #	Date	Payee	Amount
8342	10/30/23	EXTRA HELP	\$ 150.78
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 4.48
TOTAL			\$ 155.26

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Park Fund

Check #	Date	Payee	Amount
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 2,610.34
		TOTAL	\$ 2,610.34

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
General Assistance Fund

Check #	Date	Payee	Amount
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 12,851.27
		TOTAL	\$ 12,851.27

Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Town/SS Fund

Check #	Date	Payee	Amount
EFT	10/30/23	PAYROLL CLEARING FUND	\$ 1,269.57
TOTAL			\$ 1,269.57

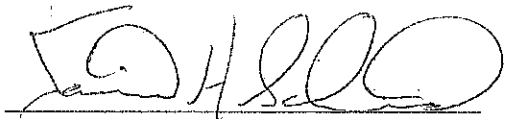
Edwardsville Township
Check Register
October 14th, 2023 – November 3rd, 2023
Building Fund

Check #	Date	Payee	Amount
572	11/2/23	MADISON COUNTY FARM BUREAU	\$ 2,125.00
		TOTAL	\$ 2,125.00

Attestation to Edwardsville Township

Payouts of Funds

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Township Clerk

11-15-2023
Date



**Madison County Government
Building & Zoning Department**

Administrator Chris Doucleff
Madison County Administration Building
157 N. Main Street Suite 254 | Edwardsville, IL 62025-1964
Phone: (618) 692-7040 ext. 4468
E-mail: zoning@madisoncountyll.gov

Kurt Prenzler, CPA
County Board Chairman

Agenda

**Madison County Zoning Board of Appeals Meeting
November 28, 2023 at 5:00 p.m.
Madison County Board Room, Suite 203**

1. Call of Meeting to Order

2. Roll Call

- Don Metzler, Chairperson
- Thomas Ambrose
- Nicholas Cohan
- George Ellis
- Mary Goode
- Cedric Irby
- Sharon Sherrill

3. Approval of Minutes – October 24, 2023

4. Overview of Zoning Petitions

5. Explanation of Zoning Hearing Procedures and Swearing in of All Parties

6. Zoning Hearings

1. **Hearing Z23-0068** – Petition of Steven Coad, applicant on behalf of Hay Creek Real Estate, LLC., owner of record, requesting a Special Use Permit as per §93.023, Section D, Item 10 of the Madison County Zoning Ordinance in order to continue operating the existing airport on site. This is located in an “A” Agricultural District in St. Jacob Township at **9810 Beacon Street, St. Jacob, Illinois**, County Board District #4, PIN# 05-1-23-06-00-000-008.005
2. **Hearing Z23-0071** – Petition of Terri Koss, owner of record, requesting a Special Use Permit as per §93.025, Section G, Item 9 of the Madison County Zoning Ordinance in order to place a double-wide mobile home on site for the occupancy of Terri Koss and family for a period not to exceed 5 years. This is located in an “R-3” Single-Family Residential District in Wood River Township at **650 Wood River Avenue, Cottage Hills, Illinois**, County Board District #14, PIN# 19-2-08-10-02-202-006
3. **Hearing Z23-0072** - Petition of Loretta Cox, owner of record, requesting a Special Use Permit as per §93.025, Section G, Item 9 of the Madison County Zoning Ordinance in order to place a single-wide mobile home on site for the occupancy of Loretta Cox for a period not to exceed 5 years. This is located in an “R-3” Single-Family Residential District in Chouteau Township at **1221 Franko Lane, Granite City, Illinois**, County Board District #21, PIN# 18-1-14-22-00-000-007
4. **Hearing Z23-0073** - Petition of Felicia Kirkwood, owner of record with Christopher Kirkwood, requesting a Special Use Permit as per §93.025, Section G, Item 9 of the Madison County Zoning Ordinance in order to continue placement of a single-wide mobile home on site for the occupancy of Felicia Kirkwood and family for a period not to exceed 5 years. This is located in an “R-4” Single-Family Residential District in Wood River Township at **1418 2nd Street, Cottage Hills, Illinois**, County Board District #5, PIN# 19-2-08-03-04-405-008
5. **Hearing Z23-0074** - Petition of Terri Simpson, owner of record with James Page and Jacqueline Page, requesting a variance as per §93.051, Section A, Item 3, Subsection (c) of the Madison County Zoning Ordinance in order to

have an accessory structure in the front yard setback area. This is located in an "R-3" Single-Family Residential District in Fort Russell Township at **508 Sunset Drive, Moro, Illinois**, County Board District #14, PIN# 15-2-09-08-02-210-005

6. **Hearing Z23-0075** - Petition of Mary Rudy, owner of record, requesting a Special Use Permit as per §93.025, Section G, Item 9 of the Madison County Zoning Ordinance in order to continue placement of a single-wide mobile home on site for the occupancy of Mary Rudy for a period not to exceed 5 years. This is located in an "R-3" Single-Family Residential District in Chouteau Township at **5012 Lakeview Drive, Granite City, Illinois**, County Board District #16, PIN# 18-2-14-34-19-402-012

7. Citizens Wishing to Address the Zoning Board of Appeals

8. Unfinished Business

9. New Business

1. Z23-0068 – Petition of Steven Coad, on behalf of Hay Creek Real Estate, LLC.
2. Z23-0071 – Petition of Terri Koss
3. Z23-0072 – Petition of Loretta Cox
4. Z23-0073 – Petition of Felicia Kirkwood
5. Z23-0074 – Petition of Terri Simpson
6. Z23-0075 – Petition of Mary Rudy

10. Zoning Coordinator's Report

11. Adjournment



One Transit Way
P.O. Box 7500
Granite City, IL 62040

Tel: (618) 931-7433
Fax: (618) 797-7547

October 25, 2022

Via First Class Mail

Adam Colvin, Township Administrator
Edwardsville Township, Madison County
300 West Park Street
Edwardsville, IL 62025

RE: ACT Community Action Grants Program
Grant Application CY22-53-2
Trail Connection, Solar, & Drinking Fountain

Dear Mr. Colvin,

Thank you for submitting an application for the ACT Community Action Grants Program. The ACT Board of Directors and staff enjoyed getting to know more about your entity and greatly appreciate the services your entity provides to positively impact residents of Madison County, Illinois.

Determining the recipients of grants program funding is a difficult decision and is based on many factors including the proposed project's enhancement of existing public transportation infrastructure and services. We regret to inform you that the project listed above was not awarded funds at this time. Because your organization is still eligible for funding, we would like to encourage you to submit applications for transportation related projects in the future.

For questions or additional application feedback, contact:

Miriam Bell
ACT Grants Coordinator
618-797-4600 ext. 2251
mbell@insideact.org

Thanks for all that do to make Madison County a better place to live, learn, and work.

Sincerely,

A handwritten signature in black ink that reads 'SJ Morrison'. The signature is fluid and cursive, with the first letters of 'S', 'J', and 'M' being capitalized and prominent.

SJ Morrison
Executive Director

SJM/mb

ACT Board of Directors

Mark Achenbach (President), Ron Jedda (Vice-President), Lisa Ciampoli, Chrissy Wiley,
Patrick McRae, Manoucheka McBee, Diane Coppens.

LEASE AGREEMENT

THIS LEASE AGREEMENT (the "Lease") is made and entered into this _____ day of November, 2023 by and between the Madison County Farm Bureau (hereinafter referred to as the "Lessor"), and Edwardsville Township (hereinafter referred to as the "Lessee"). Lessor and Lessee may be collectively referred to herein as the "Parties" or the "parties".

WITNESSETH:

The Lessor, for and in consideration of the covenants, conditions, agreements and stipulations of the Lessee hereinafter expressed, does hereby demise and lease unto the Lessee the following described premises:

Office space in the Madison County Farm Bureau Building (consisting of approximately 1700 square feet) located at 900 Hillsboro Avenue, Suite 4 in the City of Edwardsville, County of Madison, State of Illinois (more completely described on Exhibit A attached hereto and hereinafter referred to as "the Premises").

The conditions and covenants of this Lease are as follows, to wit:

1. TERM. The term of this Lease shall commence on December 1, 2023 and terminate December 31, 2023, unless terminated earlier by Lessor pursuant to the terms of this Lease or renewed as set forth herein.
2. RENT. Lessee shall pay rent to Lessor in monthly installments in advance according to the following schedule:

On the first day of each and every month beginning with December, 2023, Lessee shall pay to Lessor the amount of two thousand three hundred thirty seven dollars (\$2,337.00) as monthly rent for the Premises.

Pursuant to the above schedule, Lessee shall pay the rent to Lessor at its main office.

3. RENEWAL. This Lease will automatically renew for additional one month terms, the first such term beginning January 1, 2024 and terminating February 29, 2024, provided that:

- A. Neither Lessor nor Lessee gives written notice of its intent to terminate this Lease at the end of the then current term at least 28 days before the end of the then current term.
 - B. Lessee is not in default of this Lease.
 - C. The renewal of this Lease shall be subject to the same conditions, covenants, stipulations and agreements contained herein.
4. LATE CHARGE. For monthly rent payments not received on or before the first day of the month in which they are due, Lessee shall be charged a \$10 per day late payment charge after the first working day of the month for each day that a payment is not received. Such late charges shall be deemed rent payable upon demand.
5. DAMAGE AND SECURITY DEPOSIT. INTENTIONALLY OMITTED.
6. NOTICE. All notices required under this Lease shall be in writing and shall be deemed to have been given only if delivered personally or sent by registered or certified mail, if to Lessor at Lessor's address where rent is paid, or if to Lessee at the Premises, or to either, at such other address as Lessee or Lessor may designate in writing for such purposes. Notice shall be deemed to have been duly given if delivered personally upon delivery thereof, and if mailed upon the date of the postmark thereof.
7. USE OF DEMISED PREMISES. Lessee shall use the Premises only for the purpose of office space and for such other activities that are normally incidental to the conduct of general business. Lessee has examined the Premises and has accepted the same in good order and repair and no representation as to condition or repair has been made by Lessor. The Premises is being leased AS-IS. Lessee shall not do or suffer anything to be done on the Premises that will increase the rate of insurance on the building or cause harm to the reputation or good will of Lessor. No alcoholic beverages or pets shall be brought onto the Premises. Lessee shall enforce a strict no smoking policy. Lessee shall observe and comply with all rules, policies, regulations, codes, and laws now in effect or which may be enacted during the term of this Lease by Lessor or by any municipal, county, state, or federal authorities having jurisdiction over the Premises, and to indemnify Lessor for any damage caused by violation thereof.

8. LESSEE ASSIGNMENT, SUBLETTING, ENCUMBRANCES. Lessee shall not, without first obtaining the written consent of Lessor, assign, pledge, mortgage or encumber this Lease, or any interest therein, or sublet the Premises or any part thereof. Lessor's approval of any assignment, subletting or transfer, or Lessor's election to accept any assignee, sublessee or transferee as the Lessee hereunder, shall not release the original Lessee from any obligation under this Lease.
9. LESSOR'S RIGHT OF INSPECTION. Lessor and its agents shall have the right at reasonable times during the term of this Lease to enter any part of the Premises for the purposes of inspecting the Premises, consulting with the Lessee, making repairs or improvements, showing the Premises to potential tenants or for any other lawful purpose. Such entry by Lessor shall not unreasonably interfere with any business and activity that Lessee has the right or obligation to perform under the provisions of this Lease.
10. LIENS. Lessee shall not permit Lessor's interest in the Premises to be subjected to the lien of any contractor or materialman. Lessee shall cause to be inserted in any and all contracts made by Lessee a clause or covenant by which the contractor shall waive any rights to subject the interest of the Lessor in the Premises to a mechanic's lien or other lien. Should Lessee fail to obtain such lien waiver from any contractor, then the Lessor may give such notice to the contractor as may be in the protection of the Lessor's interest, and the Lessor may cause this Lease to be recorded for the purpose of giving public notice of the provisions herein.
11. LESSOR TO FURNISH. Lessor shall furnish or cause to be furnished the following services: electricity and gas, snow removal, yard care, casualty and liability insurance on the building and common areas, water and sewer service, trash removal from the common areas, and cleaning and maintenance of the common areas.
12. REAL PROPERTY TAXES. Lessor shall pay all real property taxes assessed on the Premises.
13. LESSEE TO FURNISH. The Lessee shall furnish, at his/her own expense, all telephone and internet service for the Premises. Lessee, at his/her own expense, shall also provide janitorial service for the Premises. Lessee shall bear the cost of any signage for Lessee's business enterprise, as well as the cost of painting or installation of such signage. The content, size and placement of any signage must be approved by Lessor prior to installation.

14. MAINTENANCE & REPAIRS. Lessee shall make all necessary repairs and bear all expenses for properly maintaining the interior of the Premises, including decorating, etc. Lessee shall keep the Premises clean and free from filth, dirt and rubbish. Lessee shall not do, maintain or suffer on the Premises any business, act or thing that shall violate any law or ordinance or regulation of any public board, commission, or public authority, or create any nuisance, odors, noises, vibrations or other disturbances.

Lessor will make and be responsible for the payment of all work done that is in the nature of a capital improvement, such as the repair of the heating and cooling systems, provided such repair was not occasioned by the negligence of the Lessee.

15. ALTERATION. Lessee shall not make alterations or additions to the Premises without first obtaining the written consent of the Lessor.

16. INDEMNIFICATION. Each party (the "Indemnifying Party") shall indemnify, defend and hold the other party and its partners, employees, parent, affiliates, directors, officers and agents (the "Indemnified Parties") harmless from any and all liabilities, claims for damages, causes of action, judgments, settlements, costs, including reasonable attorney's fees ("Losses") or any threatened claims for damages or causes of action, arising out of injury to persons and property while in, on, or around the Premises and common space resulting from the ownership, tenancy, occupancy, or use, as applicable, of the Premises by the Indemnifying Party, by any of the Indemnifying Party's agents, invitees, guests, or by other persons or entities coming onto the Premises, or for any failure on the Indemnifying Party's part to comply with the any statute, ordinance, rule, regulation or any properly constituted authority, or for the breach of any provision of this Lease.

The Indemnifying Party's agreement to indemnify, defend and hold the Indemnified Parties harmless as set forth above shall survive the termination of this Lease.

17. SURRENDER OF PREMISES. At the end or termination of the term of this Lease, Lessee shall surrender and deliver up the Premises in as good condition as they now are, or may thereafter be put, destruction by fire, reasonable use, ordinary wear and tear and the effects of time excepted. All improvements made to the Premises by the Lessee and all fixtures installed and attached to the Premises by the Lessee shall become and remain a part of the Premises, and Lessee specifically covenants and agrees to surrender all of said items, improvements and things at the termination of this Lease.

Lessee agrees not to hold over beyond the end or termination of the term of this Lease due to any failure of the Lessor to give notice to vacate. Except as provided in Section 19 of this Lease, in the event Lessee fails to surrender and deliver up the Premises after at the end or termination of the term of this Lease, Lessor may, at its option, consider such hold over by Lessee as constituting a tenancy for one (1) month only. Such one-month tenancy shall be governed by the terms of this Lease, except as to the duration of the term and as to the rent payable from Lessee, which rent shall be **one hundred five percent (105%)** of the rent otherwise payable for the month immediately preceding the hold-over month. Lessor's option to consider Lessee's hold-over as a one-month tenancy shall be in addition to, and not in lieu of, any other right or remedy Lessor has under this Lease.

In the event Lessee fails to surrender and deliver up the Premises at the end of the hold-over month, Lessor may, at its option, consider such continued hold-over by Lessee as a tenancy from month-to-month only. Such month-to-month tenancy shall be governed by the terms of this Lease, except as to the duration of the term and as to the rent payable from Lessee, which rent shall be an amount equal to the rent payable under Lessee's one-month hold-over tenancy. Lessor's option to consider Lessee's continued hold-over as a month-to-month tenancy shall be in addition to, and not in lieu of, any other right or remedy Lessor has under this Lease.

18. REMOVAL OF PERSONAL PROPERTY. Lessee shall have the right at any time during the term of this Lease and for a further period of fifteen (15) days after the end or termination of the term of this Lease to remove from the Premises any or all personal property brought into the Premises by the Lessee or at Lessee's expense. Lessee shall repair any damage to the Premises resulting from such removal. Lessee shall not be liable for rent or be deemed a Lessee holding over by reason of the fact that it allows any such personal property to remain on the Premises after the end or termination of the term of this Lease, but all of such personal property which is not removed within a period of fifteen (15) days following the end of the termination of this Lease shall remain upon the Premises and be surrendered to Lessor as a part thereof.

19. LESSEE DEFAULT. The occurrence of any one or more of the following events shall constitute a material default and breach of this Lease by Lessee:

1. The failure by Lessee to make payment of any rent installment or any other payment required to be made by Lessee under this Lease where such payment remains unpaid for thirty (30) days when due.

2. Lessee fails to keep, discharge or fulfill any and all of the terms, agreements, covenants and conditions contained in this Lease to be observed and performed on Lessee's part.
3. Lessee uses the Premises or permits the Premises to be used for any purpose not permitted under this Lease.
4. Lessee abandons the Premises.
5. The bankruptcy or insolvency of Lessee or any general assignment to creditors by Lessee.

20. LESSOR'S REMEDIES UPON LESSEE'S DEFAULT. In the event of such material default or breach by Lessee, Lessor may at any time thereafter, with or without notice or demand and without limiting Lessor in the exercise of any right or remedy which Lessor may have by reason of such default or breach:

- A. Terminate Lessee's right to possession of the Premises by any lawful means, in which case this Lease shall terminate and Lessee shall immediately surrender possession of the Premises to Lessor. In such event Lessor shall be entitled to recover from Lessee all damages incurred by Lessor by reason of Lessee's default including, but not limited to, the cost of recovering possession of the Premises, expenses of reletting, and reasonable attorneys' fees.
- B. Maintain Lessee's right to possession in which case this Lease shall continue in effect whether or not Lessee shall have abandoned the Premises. In such event Lessor shall be entitled to enforce all of Lessor's rights and remedies under this Lease, and recover from Lessee all damages incurred by reason of Lessee's default, including reasonable attorney's fees.
- C. Pursue any other remedy now or hereafter available to Lessor under the laws or judicial decisions of the State of Illinois.

21. USE OF ENTRANCES, EXITS, ETC. Lessee shall have the use and enjoyment of all common space, entrances, exits, approaches, elevators, parking lots, and restrooms in favor of the Premises and the same shall not be interfered with or interrupted by any act or assent of the Lessor during the term of this Lease

22. QUIET ENJOYMENT. Lessor warrants that it has legal title to the Premises and covenants and agrees with Lessee that upon Lessee paying the rent provided herein and performing all the covenants and conditions herein set forth on Lessee's part to be observed

and performed, Lessee shall and may peaceably and quietly have, hold and enjoy the Premises for the term set forth herein.

23. CONDEMNATION. If the whole or any part of the Premises shall be taken by any public authority under the power of eminent domain, then the term of this Lease shall cease on the part so taken on the date possession of that part is required to be surrendered and any unearned rent paid or credited in advance shall be refunded, and from that day Lessee shall have the right either to cancel this Lease and declare the same terminated, or to continue in the possession of the remainder of the Premises under the terms herein provided, except that the rent shall be reduced in proportion to the amount of the Premises taken. Such cancellation, whether partial or complete, shall be without prejudice to the rights of either party to claim and recover compensation and awards for damage caused by condemnation from the condemner.
24. DESTRUCTION OF PREMISES. In the event that the Premises or building containing the Premises is partially damaged or destroyed or rendered partially unfit for its accustomed use during the term of this Lease by any casualty not occasioned by Lessee, Lessor shall properly repair and restore the Premises to substantially the same condition in which it was immediately prior to the happening of such casualty. From the date of such casualty until the Premises are repaired, Lessee shall be entitled to a proportionate reduction in rent, such reduction being based upon the proportion the part of Premises thus destroyed shall bear to the total Premises demised under this Lease. In the event that such casualty results in a material destruction of the Premises, this Lease may be cancelled at the option of the Lessor, in its sole discretion, and both parties shall be relieved from any further duties and responsibilities herein.
25. ZONING. This Lease shall be subject to legal zoning ordinances affecting the Premises. However, if at anytime during the term of this Lease Lessee is not permitted to use the Premises as originally intended because of existing or future legal zoning ordinances, Lessee may cancel this Lease by giving Lessor thirty (30) days' written notice of Lessee's intention to so terminate.
26. LEGAL FEES & EXPENSES. Lessee agrees to reimburse the Lessor for any loss, damage or expense, including court costs and reasonable attorneys' fees, arising out of Lessee's failure to comply with the provisions of this Lease. Lessor shall be entitled to its reasonable attorneys' fees, such fees to be included and taxed as costs of said suit or suits. Furthermore, Lessor agrees to reimburse the Lessee for any loss, damage or expense, including court costs and reasonable attorneys' fees, arising out of Lessor's failure to comply with the provisions of this Lease.

Lessee shall be entitled to its reasonable attorneys' fees, such fees to be included and taxed as costs of said suit or suits.

27. SEVERABILITY. The invalidity of any provision of this Lease as determined by a court of competent jurisdiction shall in no way affect the validity of any other provision hereof.
28. SUCCESSORS AND ASSIGNS. This Lease and the provisions contained herein shall be for the benefit of and be binding upon the parties hereto and each of them and on their respective successors and assigns.
29. NO WAIVER. The Lessor's failure to strictly enforce any of the provisions of this Lease or the Lessor's acceptance of any rent payment shall not be deemed a waiver of any provision of this Lease or of any rights held by Lessor due to Lessee's failure or neglect to strictly comply with the provisions of this Lease.
30. SECTION HEADINGS. Section headings in this Lease are intended for convenience only and shall not be taken into consideration in any construction or interpretation of this Lease or any of its provisions.
31. RECORDATION. Lessee shall not cause this Lease to be recorded without the Lessor's prior written approval.
32. APPLICABLE LAW. This Lease and the construction of the Lease shall be governed by the laws of the State of Illinois.
33. INTEGRATION. This Lease constitutes the final and complete integration of the Lessor's and Lessee's agreement. The provisions of this Lease supersede and replace any and all previous agreements, negotiations and discussions between the Lessor and Lessee - whether written, oral, expressed or implied - concerning the leasing of the Premises. No representations or promises shall be binding on the Lessor and Lessee except those representations and promises contained herein.
34. MODIFICATION. This Lease may be modified only by the subsequent written mutual agreement of the Lessor and Lessee.
35. INSURANCE AND FINANCIAL SERVICES. Lessee shall not advertise, promote or sell insurance products or financial services on the Premises nor advertise on or list the name or address of Lessor's building in connection with the promotion or sale of insurance products or services. This clause shall not prohibit services or products specifically approved in writing in advance by Lessor.
36. INSURANCE OBLIGATIONS OF LESSEE. Lessee shall, at its expense, secure and maintain policies of insurance insuring furniture,

fixtures, machinery, equipment, merchandise or other property of Lessee to the extent of at least ninety percent (90%) of the replacement cost under Standard Fire and Extended Coverage Policy and all other risks of direct physical loss as insured under Special Form ("all risk" coverage). Said insurance shall contain an endorsement waiving the insurer's right of subrogation against Lessor provided that such waiver of the right of subrogation shall not be operative in any case where the effect thereof is to invalidate such insurance coverage.

Lessee shall, at its expense secure and maintain a comprehensive general liability insurance policy covering against claims for bodily injury, death or property damage occurring on, in or about the Premises and the adjoining property, streets, sidewalks and passageways or by reason of the existence, ownership, use, occupancy or maintenance thereof, in amounts as would be maintained by a prudent owner of similar property but in no event less than \$3 million combined single limit per occurrence/aggregate, such insurance to include contractual liability coverage for liabilities assumed by Lessee under this Lease. Said insurance shall be written on an "occurrence" basis and not on a "claims made" basis. If at any time during the term of this Lease, Lessee owns or rents more than one location, the policy shall contain an endorsement to the effect that the aggregate limit in the policy shall apply separately to each location owned or rented by Lessee.

Lessee shall make Lessor an additional insured under such policies by means of additional insured endorsements, copies of which shall be furnished to Lessor, so that to the extent of said insurance coverage, Lessor is defended from and insured against any and all claims, actions, losses, liabilities, costs and expenses, resulting from injury (including death) to the person or damage to or loss of the property of anyone (including employees of Lessee) arising out of or in connection with occupancy or use by Lessee, its employees, agents, contractors or business guests of the Premises, any adjacent areas and any other property of Lessor. Such additional insured endorsements shall provide that the insurance afforded for Lessor is primary and any other valid and collectible insurance available to Lessor shall be excess.

Prior to the effective date of this Lease, Lessee shall secure and deliver to Lessor Certificates of Insurance evidencing all insurance coverage required under this Lease, and including a provision that at least thirty (30) days advance written notice will be given to Lessor prior to cancellation, termination, or any alteration of the policy or policies evidenced by said Certificate.

37. LESSOR ASSIGNMENT OR TERMINATION UPON SALE. Lessor's right to assign or terminate this Lease is and shall remain absolute

upon any sale or transfer of the Premises and, in the case of assignment, and providing the purchaser succeeds to the interests of Lessor under this Lease and assumes all obligations of Lessor under this Lease, Lessor shall thereupon be entirely freed of all obligations of Lessor hereunder and shall not be subject to any liability resulting from any act or omission or event occurring after such conveyance. In the case of termination pursuant to this section, Lessor shall provide written notice to Lessee as provided for in section 3(A) of this Lease.

38. CONFIDENTIALITY. The terms of this Lease are confidential and shall not be disclosed to any party other than employees and agents of the parties hereto needing such information to perform obligations hereunder.

39. REQUISITE AUTHORITY. The individual executing this Lease as representative of the Lessee warrants that he or she has the power and authority to execute this Lease on behalf of the Lessee and that his or her signature hereto binds the Lessee as stated in the Lease.

40. EFFECT. It is understood and agreed upon by the parties that all prior leasing relationships in whatever form manifested or memorialized (for purposes of convenience, the "Prior Leases") that have not otherwise expired or terminated by their own terms are hereby mutually terminated and of no further effect as of November 30, 2023 and neither party shall have any further rights or obligations thereunder except those rights or obligations that may survive termination by the explicit terms of the Prior Leases.

EXECUTED in duplicate at EDWARDSVILLE, ILLINOIS.

For Lessor:

For Lessee:

Madison County Farm Bureau

Edwardsville Township

By: _____

By: _____

Title: _____

Title: _____

RESOLUTION NO. 2023-R24

A RESOLUTION ESTIMATING TAXES TO BE LEVIED

**TAX LEVY ESTIMATE
EDWARDSVILLE TOWNSHIP**

WHEREAS, an estimate of taxes to be levied for all town purposes for Edwardsville Township, Madison County, Illinois for the tax year 2023, collectible in 2024 is to be determined.

NOW, THEREFORE, BE IT RESOLVED by the Township Board of Edwardsville, Madison County, Illinois as follows:

SECTION 1: That the sum of **Nine hundred fifty five thousand dollars and 00/100 dollars (\$955,000)** is hereby estimated to be levied upon all property subject to taxation within the Township as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township as required by statute or voted by the people in accordance with the law, for such purposes as:

General Town Fund
Illinois Municipal Retirement Fund
Social Security Fund
General Assistance Fund

for the year 2023.

SECTION 2: That the estimated amount levied for each object and purpose shall be as follows:

General Corporate Tax	\$804,500
Illinois Municipal Retirement Tax	\$43,500
Social Security Tax	\$25,000
General Assistance Tax	\$82,000
TOTAL TAXES TO BE LEVIED	\$955,000

SECTION 3: That the Board of Trustees of Edwardsville Township will adopt an ordinance levying the taxes to meet and defray all the necessary expenses and liabilities of the Township at the December 13, 2023 meeting.

Motion was made by Trustee Chapman, seconded by Trustee Haroian that the Resolution be adopted and approved by five (5) Ayes and zero (0) Nays.

PASSED BY THE TOWNSHIP BOARD OF EDWARDSVILLE TOWNSHIP, MADISON COUNTY, ILLINOIS, IN REGULAR AND PUBLIC SESSION THIS 15TH OF NOVEMBER, 2023.

ATTEST:

APPROVED:


Township Clerk


Township Supervisor

ORDINANCE NO. 2023-003

AN ORDINANCE AMENDING ORDINANCE NO. 2020-002 SETTING PROVISION FOR COMPLIANCE WITH THE GENERAL ASSISTANCE HANDBOOK

WHEREAS, Section 306 ILCS 5/ Public Aid Code of the Illinois Compiled Statutes mandates Edwardsville Township to administer General Assistance to residents of Edwardsville Township; and

WHEREAS, it is necessary for Edwardsville Township to establish practices and procedures ensuring its full compliance with the Code, so that the public policy stated therein can be carried out effectively and efficiently with respect to the records of the Township; and

WHEREAS, the Township Supervisors of Illinois have compiled the rules and regulations of General Assistance in the “General Assistance Handbook” to aid township governments with the administration of General Assistance;

WHEREAS, on October 20, 2023 the Illinois Department of Human Services adopted an increase in Flat Grant monthly payment level from \$340 to \$425 (Section 1.33 in the GA Manual); and

WHEREAS, at the November TOI Supervisors Division meeting, the recommendation was adopted increasing the maximum Flat Grant monthly payment level from \$340 to \$425; and

WHEREAS, Edwardsville Township received a letter from the Township Officials of Illinois Township Supervisors Division notifying the Township of this maximum Flat Grant monthly payment increase and plans to increase its allotment from the previous maximum allotment of \$340 to the maximum allowable allotment of \$425.

NOW, THEREFORE, BE IT ORDAINED by the Township Board of Edwardsville, Madison County, Illinois as follows:

SECTION 1: That the “General Assistance Handbook” is hereby adopted as the General Assistance rules and regulations of Edwardsville Township.

SECTION 2: That a current edition of the “General Assistance Handbook” will be utilized by General Assistance employees to ensure full compliance with the Public Aid Code.

SECTION 3: That the Asset Disregard will be defined as \$425.00.

SECTION 4: That the General Assistance payment level for an Adult Case will be defined as \$425.00.

SECTION 5: That the General Assistance payment level for a Family Case will be determined using section 9.09 of the “General Assistance Handbook”.

SECTION 6: That this ordinance shall be in full force and effect amending Ordinance No. 2020-002 after its adoption, as provided by law.

ADOPTED BY THE TOWNSHIP BOARD OF EDWARDSVILLE TOWNSHIP, MADISON COUNTY, ILLINOIS, IN REGULAR AND PUBLIC SESSION THIS 15th OF NOVEMBER, 2023, PURSUANT TO A ROLL CALL VOTE.

BOARD OF TRUSTEES

AYE

NAY

ABSENT

Trustee Chapman
Trustee Duane
Trustee Haroian
Trustee Notsukui

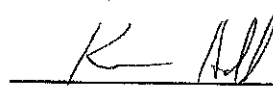
✓	—	—
✓	—	—
✓	—	—
✓	—	—

ATTEST:

APPROVED:



Township Clerk



Township Supervisor

RESOLUTION NO. 2023-R04

**A RESOLUTION DECLARING SURPLUS PROPERTY
EDWARDSVILLE TOWNSHIP ROAD AND BRIDGE**

WHEREAS, the Board of Trustees of Edwardsville Township has determined that it is no longer necessary or useful, or in the best interest of the Edwardsville Township, to retain ownership of the personal property hereinafter described; and

WHEREAS, the Board of Trustees has determined that it is in the best interest of the Township to dispose of the personal property.

WHEREAS, the Illinois Township Code, 60 ILCS 1/30-50, provides that the Township Board of Trustees may decide to dispose of personal property by a vote of the Township Board; and

WHEREAS, Section 30-50 provides the Township Board has the option of either selling the personal property through an auction (either in person or online) or through a personal property sale notice and bid process, or disposing of said property; and

NOW, THEREFORE, BE IT RESOLVED by the Township Board of Edwardsville, Madison County, Illinois as follows:

SECTION 1: That the personal property listed on the attached Exhibit A is hereby declared surplus property.

SECTION 2: That the Township Supervisor is authorized to sell or dispose of the aforementioned personal property.

Motion was made by Truske Drame, seconded by Trustee Harrison
that the Resolution be adopted and approved by Five (5) Ayes and zero (0) Nays.

**PASSED BY THE TOWNSHIP BOARD OF EDWARDSVILLE TOWNSHIP, MADISON
COUNTY, ILLINOIS, IN REGULAR AND PUBLIC SESSION THIS 15th OF NOVEMBER, 2023.**

ATTEST:

APPROVED:


Township Clerk


Township Supervisor

Exhibit A

1 – K'archer Pressure Washer (Serial ID: 2366)

1 – K'archer Pressure Washer (Serial ID: 185089)

1 – John Deer Walk Behind Mower (Serial ID: GX1320X050125, GX54MCX040935)

LINDA A. ANDREAS

COUNTY CLERK
MADISON COUNTY

Edwardsville Township Road Dist.

HAS FILED THE FOLLOWING DOCUMENT(S):

- BUDGET/APPROPRIATION ORDINANCE (35 ILCS 200/18-50)
- CERTIFICATION OF BUDGET/APPROPRIATION ORDINANCE
- ESTIMATE OF ANTICIPATED REVENUES (35 ILCS 200/18-50)
- TAX LEVY ORDINANCE (35 ILCS 200/18-15)
- CERTIFICATION OF TAX LEVY
- CERTIFICATION OF TRUTH-IN-TAXATION COMPLIANCE
(35 ILCS 200/18-55 THRU 18-90)

--IF APPLICABLE--

- ANNUAL FINANCIAL REPORT (50 ILCS 310/6)
(Fulfills fiscal accountability report card requirement)
- AUDIT REPORT (60 ILCS 5/13-5) (50 ILCS 310/3)
- TREASURER'S REPORT (30 ILCS 15/1)
- _____

FILED
NOV 28 2023
LINDA A. ANDREAS
MADISON COUNTY CLERK

IN THIS OFFICE ON November 28, 2023

Linda A. Andreas
COUNTY CLERK

Stacy Staines
DEPUTY

TAX LEVY ORDINANCE EDWARDSVILLE TOWNSHIP ROAD AND BRIDGE

ROAD AND BRIDGE ORDINANCE NO. 2023-002

AN ORDINANCE LEVYING TAXES FOR ROAD PURPOSES FOR EDWARDSVILLE TOWNSHIP ROAD AND BRIDGE, MADISON COUNTY, ILLINOIS FOR THE TAX YEAR 2024, COLLECTABLE IN 2023

BE IT ORDAINED by the Board of Trustees of Edwardsville Township, Madison County, Illinois as follows:

SECTION 1: That the Highway Commissioner of the Road District of Edwardsville Township does hereby determine and declare that the sum of one-hundred ninety seven-thousand sixty nine dollars and forty cents (\$197,069.40) are hereby levied upon all property subject to taxation within the Township Road District as that property is assessed and equalized, in order to meet and defray all the necessary expenses and liabilities of the Township Road and Bridge as required by statue or voted by the people in accordance with the law, for such purposes as:

General Road Fund
Illinois Municipal Retirement Fund
Social Security Fund
for the year 2024

FILED
NOV 28 2023

SECTION 2: That the amount levied for each object and purpose shall be as follows:

LINDA A. ANDREAS
MADISON COUNTY CLERK

GENERAL ROAD FUND

ADMINISTRATION

Personnel	\$20,914.90
Insurance	\$16,000.00
Contractual Services	\$5619.80
Commodities	\$2,000.00
Transfers to Municipalities	\$69,534.70

TOTAL ADMINISTRATION \$114,069.40

MAINTENANCE

Personnel	\$0
Commodities	\$0
Capital Outlay	\$25,000

TOTAL MAINTENANCE	\$25,000
TOTAL GENERAL ROAD AND BRIDGE TAX	\$139,069.40

REF: General Road and Bridge Tax 605 LCS 5/6-501 & 5/6-504
ILLNOIS MUNICIPAL RETIREMENT FUND (IMRF)

Personnel	\$36,000.00
TOTAL IMRF FUND	\$36,000.00

REF; IMRF Tax40 [LCS 5/7-171

SOCIAL SECURITY FUND

Personnel	\$22,000.00
TOTAL SOCIAL SECURITY FUND	\$22,000.00

REF: Social Security Tax40 LCS 5/21-110 & 110.1

TAX LEVY SUMMARY

Road and Bridge Tax	\$139,069.40
Illinois Municipal Retirement Tax	\$36,000.00
Social Security Tax	\$22,000.00
TOTAL TAXES TO BE LEVIED	\$197,069.40

Amount to be levied was determined by the Highway Commissioner of Edwardsville Township Road and Bridge District.

SECTION 3: That the Town Clerk shall make and file with the County Clerk of said County of Madison, on or before the last Tuesday of December; a duly certified copy of this ordinance.

SECTION 4: That the Board of Trustees does hereby certify that the amount levied herein is necessary to be raised by taxation for road purposes for Edwardsville Township Road and Bridge District.

SECTION 5: That if any section, subdivision, or sentence of this ordinance shall for any reason be held invalid or to be unconstitutional, such finding shall not affect the validity of the remaining provision of this ordinance.

SECTION 6: That this ordinance shall be in full force and effect after its adoption, as provided by law.

ADOPTED THIS 15TH DAY OF NOVEMBER, 2023, PURSUANT TO A ROLL CALL VOTE BY THE BOARD OF TRUSTEES OF EDWARDSVILLE TOWNSHIP, MADISON COUNTY, ILLINOIS.

BOARD OF TRUSTEES

AYE

NAY

ABSENT

Trustee Chapman

✓

—

—

Trustee Duane

✓

—

—

Trustee Hardian

✓

—

—

Trustee Nutsukui

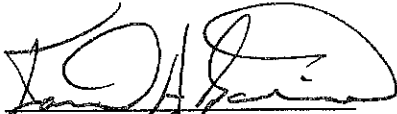
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ATTEST:

APPROVED:



Township Clerk



Chairman – Board of Trustees

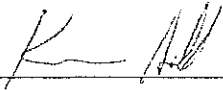
CERTIFICATION OF TAX LEVY ORDINANCE
EDWARDSVILLE TOWNSHIP ROAD AND BRIDGE

The undersigned, duly elected, qualified and acting Clerk of Edwardsville Township, Madison County, Illinois does hereby certify that the attached hereto is a true and correct copy of the Tax Levy Ordinances of said Road and Bridge District for the year 2023, as adopted this 15th day of November, 2023.

This certification is made and filed pursuant to the requirements of 35 LLCS 200/18-50 and on behalf of Edwardsville Township Road and Bridge District, Madison County, Illinois.

This certification must be filed by the last Tuesday in December.

Dated this 15th day of November, 2023



Chairman Board of Trustees

Filed this _____ day of _____ 2023

FILED
NOV 28 2023

LINDA A. ANDREAS
MADISON COUNTY CLERK

**TRUTH-IN-TAXATION
CERTIFICATE OF COMPLIANCE**

I, Kevin Hall, hereby certify to the Madison County Clerk that Edwardsville Township has complied with all provisions of 35 ILCS 200/18-55 through 18-100, "Truth-in-Taxation Act", with respect to the adoption of the 2023 Tax Levy.

-CHECK ONE BOX-

The District levied an amount of ad valorem tax that is less than or equal to 105% of the final aggregate levy extension of the preceding year, thereby requiring no Truth-in-Taxation hearing and/or notice.

-OR-

The District levied an amount of ad valorem tax that is greater than 105% of the final aggregate levy extension of the preceding year and complied with the publication and hearing provisions of Section 18-60 through 18-85 of the Act.

Said notice was published on _____ in _____.

Said public hearing was held on _____.

Kevin Hall
Chairman – Board of Trustees

11/27/23
Date

EDWARDSVILLE TOWNSHIP
REPORT AND FINANCIAL STATEMENTS
MARCH 31, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Edwardsville Township
Edwardsville, Illinois

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and aggregate remaining fund information of the Edwardsville Township, Illinois, as of and for the year ended March 31, 2023, and the related notes to the financial statements, which collectively comprise the Edwardsville Township, Illinois's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Edwardsville Township, Illinois, as of March 31, 2023, and the respective changes in modified cash basis financial position for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Edwardsville Township, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Edwardsville Township, Illinois's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Edwardsville Township, Illinois's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Edwardsville Township, Illinois's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the schedule of property tax rates, extensions and collections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Edwardsville, Illinois
November 17, 2023

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EDWARDSVILLE TOWNSHIP
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
MARCH 31, 2023

Governmental
Activities

ASSETS:

Current Assets:

Cash in Bank	\$ 5,244,204
Invested Cash	2,167,829
Due From Other Taxing Units	136,656
Total Current Assets	7,548,689

Noncurrent Assets:

Capital Assets, Net of Accumulated Depreciation:

Land	197,607
Buildings	498,611
Improvements	111,809
Infrastructure	2,891,544
Machinery & Equipment	184,368
Vehicles	32,182
Construction in Progress	884,774
Total Noncurrent Assets	4,800,895
Total Assets	\$ 12,349,584

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LIABILITIES:

Current Liabilities:

Due to Others	2,289
Notes Payable - Short Term	128,050
Total Current Liabilities	130,339

Noncurrent Liabilities:

Notes Payable - Long Term	1,371,950
Total Liabilities	\$ 1,502,289

NET POSITION:

Invested in Capital Assets	3,300,895
Restricted	4,374,115
Unrestricted	3,172,285
Total Net Position	10,847,295
Total Liabilities & Net Position	\$ 12,349,584

See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2023

<u>Function/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue & Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants & Contributions</u>	<u>Primary Government Total Governmental Activities</u>
Primary Government				
Governmental Activities:				
Administration	\$ 616,034	\$ -	\$ 4,865	\$ (611,169)
Public Assistance	65,205	-	-	(65,205)
Roads	573,385	-	49,505	(523,880)
Culture & Recreation	129,727	14,234	-	(115,493)
Interest	778	-	-	(778)
Total Governmental Activities	<u>1,385,129</u>	<u>14,234</u>	<u>54,370</u>	<u>(1,316,525)</u>
General Revenues:				
Property Tax				1,898,812
Personal Property Replacement Tax				200,117
Interest Earned on Investments				24,678
Miscellaneous Income				26,912
Total General Revenues				<u>2,150,519</u>
Changes in Net Position				833,994
Net Position - Beginning				10,013,301
Net Position - Ending				<u>\$ 10,847,295</u>

See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
BALANCE SHEET - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
MARCH 31, 2023

	GENERAL	GENERAL ROAD	PERMANENT ROAD	COMMUNITY PARK	CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Assets:							
Cash in Bank	\$ 585,728	\$ 399,337	\$ 1,631,221	\$ 198,246	\$ 2,099,046	\$ 330,626	\$ 5,244,204
Invested Cash	-	47,547	2,084,987	-	-	35,295	2,167,829
Due from Other Taxing Units	-	-	-	-	-	136,656	136,656
Due from Other Funds	251	-	17,640	-	-	5,000	22,891
Total Assets	\$ 585,979	\$ 446,884	\$ 3,733,848	\$ 198,246	\$ 2,099,046	\$ 507,577	\$ 7,571,580
Liabilities & Fund Balances:							
Liabilities:							
Due to Other Funds	\$ 5,000	\$ 17,640	\$ -	\$ -	\$ -	\$ 251	\$ 22,891
Due to Others	-	-	-	-	-	2,289	2,289
Total Liabilities	5,000	17,640	-	-	-	2,540	25,180
Fund Balances:							
Restricted	-	406,891	3,480,416	-	-	486,808	4,374,115
Committed	2,000	-	-	-	1,500	-	3,500
Assigned	-	22,353	253,432	198,246	2,097,546	18,229	2,589,806
Unassigned	578,979	-	-	-	-	-	578,979
Total Fund Balances	580,979	429,244	3,733,848	198,246	2,099,046	505,037	7,546,400
Total Liabilities & Fund Balances	\$ 585,979	\$ 446,884	\$ 3,733,848	\$ 198,246	\$ 2,099,046	\$ 507,577	\$ 7,571,580

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See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES - MODIFIED CASH BASIS
MARCH 31, 2023

Total governmental fund balances	\$ 7,546,400
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in the governmental activities are not financial resources and, therefore are not reported in the funds.	4,800,895
Liabilities, including notes payable, are not due and payable in the current period and therefore are not reported in the governmental funds.	<u>(1,500,000)</u>
Net position of governmental activities	<u><u>\$ 10,847,295</u></u>

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See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2023

	GENERAL	GENERAL ROAD	PERMANENT ROAD	COMMUNITY PARK	CAPITAL DEVELOPMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
Revenues:							
Property Tax	\$ 737,416	\$ 65,971	\$ 872,350	\$ -	\$ -	\$ 223,075	\$ 1,898,812
Personal Property Replacement Tax	115,578	79,539	-	-	-	5,000	200,117
Motor Fuel Tax	-	-	-	-	-	49,505	49,505
Grants	4,865	-	-	-	-	-	4,865
Interest Earned on Investments	51	45	21,670	19	23	2,870	24,678
Rental Income	-	-	-	14,234	-	-	14,234
Other Income	9,270	13,892	-	2	-	3,748	26,912
Total Revenues	867,180	159,447	894,020	14,255	23	284,198	2,219,123
Expenditures:							
Administration	376,139	63,276	50,540	-	17,958	104,548	612,461
Public Assistance	-	-	50,340	-	-	65,205	65,205
Roads	-	27,678	370,759	-	-	33,342	431,272
Culture & Recreation	-	-	-	89,653	-	-	89,653
Capital Outlay	4,475	6,027	665,971	20,222	164,244	-	858,939
Interest	-	-	-	-	778	-	778
Total Expenditures	380,614	96,981	1,084,463	109,875	182,980	203,095	2,058,308
Excess (Deficiency) of Revenues Over Expenditures	486,566	62,466	(190,743)	(95,620)	(182,957)	81,103	160,815
Other Financing Sources (Uses):							
Transfers from Other Funds	-	65,021	-	180,860	230,000	-	475,881
Transfers to Other Funds	(410,860)	-	(65,021)	-	-	-	(475,881)
Issuance of Debt	-	-	-	-	1,500,000	-	1,500,000
Total Other Financing Sources (Uses)	(410,860)	65,021	(65,021)	180,860	1,730,000	-	1,500,000
Net Change in Fund Balances	75,706	127,487	(255,764)	85,240	1,547,043	81,103	1,660,815
Fund Balances:							
Beginning of Year	505,273	301,757	3,989,612	113,006	552,003	423,934	5,885,585
End of Year	\$ 580,979	\$ 429,244	\$ 3,733,848	\$ 198,246	\$ 2,099,046	\$ 505,037	\$ 7,546,400

See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
MARCH 31, 2023

Net change in fund balances - total governmental funds \$ 1,660,815

Amounts reported for governmental activities in the statement of activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
statement of activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation expense. This is the amount by which
capital outlay exceeded depreciation in the current period. 673,179

The issuance of debt provides current financial resources to governmental funds;
however, issuing debt increases short-term and long-term liabilities in the
statement of net position. (1,500,000)

Change in net position of governmental activities \$ 833,994

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See accompanying notes to the basic financial statements.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Township of Edwardsville (the "Township") provides the following services: public assistance, road and bridge maintenance and improvements, and general administrative services.

The financial statements of the Township have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles ("GAAP").

The Governmental Accounting Standards Board ("GASB") is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Township's accounting policies are described below.

A. Reporting Entity

The Township defines its reporting entity in accordance with provisions established by GASB. GASB requirements for inclusion of component units are based upon whether the Township's governing body has a significant amount of financial accountability for another entity.

The following criteria have been developed to determine whether related organizations should be included within the financial reporting entity. The criteria include, but are not limited to, whether the Township exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public services, and special financing relationships.

The Township has determined that no other outside agency meets any of the above criteria (except scope of public service) and therefore, no other agency has been included as a component unit in the Township's financial statements. The Township is not a component unit of any other government.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. The effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Currently, the Township does not have any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segment, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

B. Government-Wide and Fund Financial Statements (Cont'd)

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The Township reports the following major governmental funds:

General - This fund is the main operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

General Road - This fund is used to account for the general maintenance and repair work performed on the Township's roads on an annual basis.

Permanent Road - This fund is designed to account for the construction and maintenance of permanent roads within the Township that are not performed annually.

Community Park - This fund is used to account for the revenues and expenditures of Township Park. The General fund also transfers money into this fund each year.

Capital Development - This fund is used to accumulate monies to fund capital improvements for the Town and Park funds.

Additionally, the Township reports the following funds as other governmental funds:

General Assistance - This fund is used to account for the revenues and expenses of items used for public assistance.

Town - IMRF - This fund is used to pay for the retirement costs for Township Supervisor and Assessor office employees.

Town - Social Security - This fund is used to pay for the social security costs for Township Supervisor and Assessor office employees.

Road - IMRF - This fund is used to pay for the retirement costs for Township Road maintenance employees.

Road - Social Security - This fund is used to pay for the social security costs for Township Road maintenance employees.

Motor Fuel Tax Fund - The Motor Fuel Tax Fund is used to account for the financial transactions and proceeds of the State of Illinois' Motor Fuel Tax for maintenance, repair, and improvement of the Township's streets and bridges.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for using the modified cash basis of accounting. Their revenues are recognized when received rather than when earned. Expenditures are recognized when cash is disbursed rather than when the obligation is incurred.

Interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided and 2) operating grants and contributions. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

D. Investments

The Township is authorized to invest in any investments allowed by state statutes. Investments are stated at cost plus accrued interest, which approximates fair value. As of March 31, 2023, investments include certificates of deposit and money market accounts.

E. Capital Assets

Capital assets, which include property, equipment, and infrastructure assets, are reported in the applicable governmental column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if the actual historical cost is not available. Donated assets are valued at their fair market value on the date donated. Capital assets are defined by the Township as assets with an initial individual cost of more than \$2,500 for equipment, \$10,000 for buildings, and \$50,000 for road improvements. Repairs and maintenance are recorded as expenses.

Capital assets are depreciated using the straight-line method. Estimated useful lives are as follows:

<u>Assets</u>	<u>Years</u>
Equipment	7
Vehicles	5
Buildings	40
Other Improvements	20
Infrastructure	40

F. Debt

In the government-wide financial statements debt is reported as a liability. In the fund financial statements, short-term debt is reported as a current liability.

G. Risk of Loss

The Township is exposed to risks of loss from normal items typically applicable to all Townships. These include liability, worker's injury, property damage and others too numerous to mention. The Township has purchased insurance through a public entity risk pool, Township Officials of Illinois Risk Management Association ("TOIRMA"), to protect against such loss. The Township believes that they are reasonably covered for all possible risks of loss. The liabilities for any unpaid claims would revert back to the members of the pool. These members, of which there are over 1,400, would share the liability evenly. Settlements have not exceeded coverage for any of the past three years.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

H. Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

I. Equity Classifications

Government-Wide Statements:

Equity is classified as net position and displayed in three components:

Invested in capital assets, net of related debt – Amount of capital assets, net of accumulated depreciation, less outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted net position – Amount of net position that is subject to restrictions that are imposed by 1) external groups, such as creditors, grantors, contributors or laws and regulations of other governments or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position – Net position that is neither classified as restricted nor as invested in capital assets, net of related debt.

Fund Statements:

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Governmental fund equity is classified as fund balance. In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the Township classifies governmental fund balance as follows:

Nonspendable – Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact. As of March 31, 2023, the Township does not have nonspendable fund balances.

Restricted – Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Committed – Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority. Fund balance amounts are committed through a formal action (resolution) of the Township board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Township board that originally created the commitment.

Assigned – Includes spendable fund balance amounts that are intended to be used for specific purposes that are not considered restricted or committed. Fund balance may be assigned by the Township board taking action to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.

Unassigned – Includes residual positive fund balance within the general fund which has not been classified within the other above-mentioned categories.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

I. Equity Classifications (Cont'd)

Fund Statements (Cont'd):

Instead of a formal fund balance policy addressing the order in which resources are to be used when amounts are available for expenditure, the Township uses the default approach allowed by GASB Statement No. 54. Unless specifically identified, expenditures act to reduce restricted balances first, then committed balances, next assigned balances, and finally act to reduce unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

J. New Accounting Pronouncements

In 2017, the GASB issued GASB 87, *Leases*, which was effective for reporting periods beginning subsequent to June 15, 2021. GASB 87 requires a lessee to recognize a lease liability and a lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. A short-term lease is defined as a lease that, at the commencement of the lease term, has a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. This update had no effect on the financial statements of the Township.

NOTE 2. CASH AND INVESTED CASH

Cash and invested cash as of March 31, 2023 are classified in the accompanying financial statements as follows:

Unrestricted cash	\$	3,908,448
Restricted cash		1,335,756
Invested Cash		2,167,829
		<u>\$ 7,412,033</u>

It is the policy of the Township to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all state and local statutes governing the investment of public funds.

A. Interest Rate Risk

Interest rate risk is the risk that changes in the market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates.

To the extent possible, the Township shall attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the Township will not directly invest in securities maturing more than five years from the date of purchase.

B. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 2. CASH AND INVESTED CASH (CONT'D)

B. Custodial Credit Risk (Cont'd)

Funds on deposits (checking accounts, money markets, etc.) in excess of FDIC limits should be secured by some form of collateral, witnessed by a written agreement and held at an independent third-party institution in the name of the Township. As of March 31, 2023, the Township's deposits are covered by depository insurance or collateral held by the Township or its Agent in the Township's name. The Township's total bank balance as of March 31, 2023, is \$7,569,664. Of the bank balance, \$797,547 is covered by Federal depository insurance (FDIC), and the remainder is collateralized by \$6,772,117 of securities held by the pledging financial institutions trust department or agent in the Township's name.

NOTE 3. PROPERTY TAXES

The Township's property tax is levied each year on all taxable real property located in the Township on or before the last Tuesday in December. The 2021 levy was passed by the Board on December 15, 2021. Property taxes attach as an enforceable lien on property as of January 1. Taxes were payable in four installments, July 7, 2022, September 7, 2022, October 7, 2022, and December 7, 2022. Madison County bills, the taxes and collections are remitted to the County Collector. The County Collector disburses the tax collections to the Township as they are received.

NOTE 4. INTERFUND ACTIVITY

Interfund transfers for the year ended March 31, 2023, consisted of the following:

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Transfer To	Transfers From		Total
	Permanent Road	General Fund	
Community Park	\$ -	\$ 180,860	\$ 180,860
Capital Development	-	230,000	230,000
General Road	65,021	-	65,021
Total	<u>\$ 65,021</u>	<u>\$ 410,860</u>	<u>\$ 475,881</u>

Transfers are used to move resources from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorization.

Interfund receivables and payables for the year ended March 31, 2023, consisted of the following:

Due To	Due From			Total
	General Fund	General Road	Payroll Clearing Fund	
General Fund	\$ -	\$ -	\$ 251	\$ 251
Permanent Road	-	17,640	-	17,640
Town IMRF	5,000	-	-	5,000
Total	<u>\$ 5,000</u>	<u>\$ 17,640</u>	<u>\$ 251</u>	<u>\$ 22,891</u>

All interfund receivables and payables are expected to be repaid within one year.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 5. CAPITAL ASSETS

Capital asset activity for the year ended March 31, 2023, was as follows:

	<u>3/31/2022</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>TRANSFERS</u>	<u>3/31/2023</u>
Governmental Activities					
Not Being Depreciated:					
Construction In Progress	\$ 71,159	\$ 813,615	\$ -	\$ -	\$ 884,774
Land:					
General Fund	\$ 57,680	\$ -	\$ -	\$ -	\$ 57,680
Permanent Road	30,000	-	-	-	30,000
Park	109,927	-	-	-	109,927
Total	<u>268,766</u>	<u>813,615</u>	<u>-</u>	<u>-</u>	<u>1,082,381</u>
Other Capital Assets:					
Buildings:					
General Fund	136,554	-	-	-	136,554
Permanent Road	96,544	-	-	-	96,544
Park	565,016	-	-	-	565,016
Road	103,447	-	-	-	103,447
Improvements:					
Park	359,268	-	-	-	359,268
Infrastructure:					
Permanent Road	3,721,594	-	-	-	3,721,594
Equipment:					
General Fund	14,948	4,475	-	-	19,423
Road	16,206	6,027	-	6,192	28,425
Permanent Road	678,640	14,600	-	-	693,240
Park	891,447	-	2,900	(6,192)	882,355
Vehicles:					
Permanent Road	473,933	-	-	-	473,933
Park	21,785	20,222	-	-	42,007
Total	<u>7,079,382</u>	<u>45,324</u>	<u>2,900</u>	<u>-</u>	<u>7,121,806</u>
Accumulated Depreciation:					
Buildings	381,265	21,685	-	-	402,950
Improvements	232,229	15,230	-	-	247,459
Infrastructure	737,011	93,039	-	-	830,050
Equipment	1,396,444	45,531	2,900	-	1,439,075
Vehicles	473,483	10,275	-	-	483,758
Total	<u>3,220,432</u>	<u>185,760</u>	<u>2,900</u>	<u>-</u>	<u>3,403,292</u>
Net Other Capital Assets	<u>3,858,950</u>	<u>(140,436)</u>	<u>-</u>	<u>-</u>	<u>3,718,514</u>
Net Capital Assets	<u>\$ 4,127,716</u>	<u>\$ 673,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,800,895</u>

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 5. CAPITAL ASSETS (CONT'D)

Depreciation expense was charged to functions/programs of the primary government as follows:

Administration	\$ 3,573
Roads	142,113
Culture and Recreation	40,074
Total	\$ 185,760

As of March 31, 2023, construction in progress consisted of road construction on Mont Road and the renovation to the Township Supervisor building. Subsequent to year-end, Township has paid \$1,047,486 towards the building renovations.

NOTE 6. DEBT - DIRECT BORROWINGS

In March 2022, the Township passed a resolution authorizing the issuance of a promissory note. The proceeds will be used to make improvements to the Township property. The total proceeds to be received from the nonrevolving line of credit is expected to be \$1,500,000, at an interest rate of 3.75%. The following is a summary of changes in debt as of March 31, 2023:

Outstanding Debt as of March 31, 2023					
	Balance at 4/1/2022	Increases	Decreases	Balance at 3/31/2023	Due Within One Year
Governmental Activities:					
Direct Borrowings	\$ 45,000	\$1,500,000	\$ 45,100	\$ 1,500,000	\$ 128,050

As of March 31, 2023, annual debt service requirements to maturity are as follows:

Fiscal Year Ending March 31	Principal	Interest	Total
2024	\$ 128,050	\$ 54,401	\$ 182,451
2025	130,862	51,589	182,451
2026	135,910	46,541	182,451
2027	141,006	41,444	182,450
2028	146,294	36,156	182,450
2029 - 2032	817,878	94,375	912,253
	\$ 1,500,000	\$ 324,506	\$ 1,824,506

NOTE 7. RETIREMENT COMMITMENTS

IMRF Plan Description

The Township's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The Township's plan is managed by the Illinois Municipal Retirement Fund ("IMRF"), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at www.imrf.org.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 7. RETIREMENT COMMITMENTS (CONT'D)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members, including those of the Township, participate in the Regular Plan ("RP"). The Sheriff's Law Enforcement Personnel ("SLEP") plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official ("ECO") plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired before January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Employees Covered by Benefit Terms

As of December 31, 2022, the following employees were covered by the benefit terms:

	IMRF
Retirees and Beneficiaries currently receiving benefits	17
Inactive Plan Members entitled to but not yet receiving benefits	11
Active Plan Members	11
Total	39

Contributions

As set by statute, the Township's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Township's annual contribution rate for calendar year 2022 was 11.81%. For the calendar year ended 2022, the Township contributed the required contributions of \$58,002 to the plan. The Township also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

EDWARDSVILLE TOWNSHIP
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 2023

NOTE 7. RETIREMENT COMMITMENTS (CONT'D)

Pension Expense

For the year ended March 31, 2023, the Township realized a pension expense of \$52,430.

NOTE 8. FUND BALANCE

Governmental fund balances reported on the fund financial statements, as of March 31, 2023, included the following:

Restricted For:	
Public Assistance	\$ 65,790
Roads	4,013,390
Employee Retirement Contributions	294,935
Capital Projects	-
Total Restricted	4,374,115
Committed To:	
Compensated Absences	2,000
Culture and Recreation	1,500
Total Committed	3,500
Assigned To:	
Public Assistance	2,389
Roads	286,358
Employee Retirement Contributions	5,267
Capital Projects	2,097,546
Culture and Recreation	198,246
Total Assigned	2,589,806
Unassigned	578,979
Total Fund Balances	\$ 7,546,400

NOTE 9. LEGAL DEBT MARGIN

The Township's legal debt margin for general obligations debts is \$34,485,062 at March 31, 2023. The computation is as follows:

Assessed Valuation - 2022 Tax Levy	\$ 1,251,654,344
Statutory Debt Limitation:	
2.875% of Assessed Valuation	\$ 35,985,062
Less: Indebtedness at March 31, 2023	1,500,000
Legal Debt Margin	\$ 34,485,062

NOTE 10. SUBSEQUENT EVENTS

Management has evaluated the effect of subsequent events on the financial statements through November 21, 2023, which is the date the financial statements were available to be issued. From this evaluation, there are no events identified that met the requirement for disclosure.

EDWARDSVILLE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
GENERAL FUND
FOR THE YEAR ENDED MARCH 31, 2023

	<u>BUDGETED AMOUNTS</u>			<u>ACTUAL</u>	<u>OVER (UNDER)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		<u>ACTUAL</u>	<u>BUDGET</u>
REVENUES:					
Property Tax	\$ 741,000	\$ 741,000		\$ 737,416	\$ (3,584)
Personal Property Replacement Tax	22,000	22,000		115,578	93,578
Grants	-	-		4,865	4,865
Interest Earned on Investments	250	250		51	(199)
Other Income	2,500	2,500		9,270	6,770
Total Revenues	<u>765,750</u>	<u>765,750</u>		<u>867,180</u>	<u>101,430</u>
EXPENDITURES:					
Administration	495,680	495,681		376,139	(119,542)
Culture & Recreation	2,000	2,000		-	(2,000)
Total Expenditures	<u>497,680</u>	<u>497,681</u>		<u>376,139</u>	<u>(121,542)</u>
EXCESS OF REVENUES					
OVER EXPENDITURES					
	<u>\$ 268,070</u>	<u>\$ 268,069</u>		491,041	<u>\$ 222,972</u>
OTHER FINANCING USES:					
Transfers to Other Funds				-	
NET CHANGE IN FUND BALANCE					
				491,041	
FUND BALANCE, BEGINNING OF YEAR					
				<u>505,273</u>	
FUND BALANCE, END OF YEAR					
				<u>\$ 996,314</u>	

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See accompanying independent auditor's report.

EDWARDSVILLE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
GENERAL ROAD
FOR THE YEAR ENDED MARCH 31, 2023

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Property Tax	\$ 64,340	\$ 64,340	\$ 65,971	\$ 1,631
Personal Property Replacement Tax	52,675	52,675	79,539	26,864
Interest Earned on Investments	10	10	45	35
Other Income	100	100	13,892	13,792
Total Revenues	<u>117,125</u>	<u>117,125</u>	<u>159,447</u>	<u>42,322</u>
EXPENDITURES:				
Administration	75,800	80,317	63,276	(17,041)
Roads	27,000	22,483	27,678	5,195
Capital Outlay	18,000	18,000	6,027	(11,973)
Total Expenditures	<u>120,800</u>	<u>120,800</u>	<u>96,981</u>	<u>(23,819)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$ (3,675)	\$ (3,675)	62,466	<u>\$ 66,141</u>
OTHER FINANCING SOURCES:				
Transfers from Other Funds			<u>65,021</u>	
NET CHANGE IN FUND BALANCE			127,487	
FUND BALANCE, BEGINNING OF YEAR			<u>301,757</u>	
FUND BALANCE, END OF YEAR			<u>\$ 429,244</u>	

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See accompanying independent auditor's report.

EDWARDSVILLE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
PERMANENT ROAD
FOR THE YEAR ENDED MARCH 31, 2023

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Property Tax	\$ 815,000	\$ 815,000	\$ 872,350	\$ 57,350
Interest Earned on Investments	15,000	15,000	21,670	6,670
Total Revenues	<u>830,000</u>	<u>830,000</u>	<u>894,020</u>	<u>64,020</u>
EXPENDITURES:				
Administration	75,000	75,000	50,540	(24,460)
Roads	1,629,200	1,629,200	370,252	(1,258,948)
Capital Outlay	-	-	663,971	663,971
Total Expenditures	<u>1,704,200</u>	<u>1,704,200</u>	<u>1,084,763</u>	<u>(619,437)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ (874,200)</u>	<u>\$ (874,200)</u>	<u>(190,743)</u>	<u>\$ 683,457</u>
OTHER FINANCING SOURCES:				
Transfers to Other Funds			-	
NET CHANGE IN FUND BALANCE			(190,743)	
FUND BALANCE, BEGINNING OF YEAR			<u>3,989,612</u>	
FUND BALANCE, END OF YEAR			<u>\$ 3,798,869</u>	

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See accompanying independent auditor's report.

EDWARDSVILLE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
COMMUNITY PARK
FOR THE YEAR ENDED MARCH 31, 2023

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Grants	\$ -	\$ -	\$ -	\$ -
Interest Earned on Investments	-	-	19	19
Rental Income	10,000	10,000	14,234	4,234
Other Income	-	-	2	2
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>14,255</u>	<u>4,255</u>
EXPENDITURES:				
Culture & Recreation	180,860	180,860	89,653	(91,207)
Capital Outlay	-	-	20,222	20,222
Total Expenditures	<u>180,860</u>	<u>180,860</u>	<u>109,875</u>	<u>(70,985)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>\$ (170,860)</u>	<u>\$ (170,860)</u>	(95,620)	<u>\$ 75,240</u>
OTHER FINANCING SOURCES:				
Transfers from Other Funds			<u>180,860</u>	
NET CHANGE IN FUND BALANCE			85,240	
FUND BALANCE, BEGINNING OF YEAR			<u>113,006</u>	
FUND BALANCE, END OF YEAR			<u>\$ 198,246</u>	

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See accompanying independent auditor's report.

EDWARDSVILLE TOWNSHIP
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - MAJOR GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
CAPITAL DEVELOPMENT
FOR THE YEAR ENDED MARCH 31, 2023

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL</u>	<u>ACTUAL OVER (UNDER) BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES:				
Grants	\$ 11,820	\$ 11,820	\$ -	\$ (11,820)
Interest Earned on Investments	20	20	23	3
Other Income	2,100	2,100	-	(2,100)
Total Revenues	<u>13,940</u>	<u>13,940</u>	<u>23</u>	<u>(13,917)</u>
EXPENDITURES:				
Administration	1,340,000	1,340,000	17,958	(1,322,042)
Culture & Recreation	50,000	50,000	-	(50,000)
Capital Outlay	-	-	164,244	164,244
Interest	160,000	160,000	778	(159,222)
Total Expenditures	<u>1,550,000</u>	<u>1,550,000</u>	<u>182,980</u>	<u>(1,367,020)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>\$ (1,536,060)</u>	<u>\$ (1,536,060)</u>	(182,957)	<u>\$ 1,353,103</u>
OTHER FINANCING SOURCES:				
Transfers from Other Funds			<u>230,000</u>	
NET CHANGE IN FUND BALANCE			47,043	
FUND BALANCE, BEGINNING OF YEAR			<u>552,003</u>	
FUND BALANCE, END OF YEAR			<u>\$ 599,046</u>	

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See accompanying independent auditor's report

EDWARDSVILLE TOWNSHIP
NOTES TO SCHEDULE "1"
MARCH 31, 2023

NOTE 1. BUDGET AND BUDGETARY ACCOUNTING

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

The Township budget is prepared in accordance with the Illinois Budget Code. The budget is prepared by the Township Board of Trustees. The annual town budget and the related budget hearing are acted upon no later than June each year. The Town Board of Trustees authorizes all transfers of budgeted amounts between accounts. Budgets are prepared on the modified cash basis of accounting.

The budgets for both town and road were approved on April 27, 2022. Budget appropriation transfers were approved but the budgets were not amended.

The Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Modified Cash Basis presents a comparison of budgetary data to actual results. All funds utilize the same basis of accounting for both budgetary purposes and actual results.

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EDWARDSVILLE TOWNSHIP
 COMBINING STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCES -
 OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
 MARCH 31, 2023

	GENERAL ASSISTANCE	TOWN IMRF	TOWN SOCIAL SECURITY	ROAD & BRIDGE IMRF	ROAD & BRIDGE SOCIAL SECURITY	MOTOR FUEL TAX	PAYROLL CLEARING FUND	TOTAL OTHER GOVERNMENTAL FUNDS
Assets:								
Cash in Bank	\$ 43,491	\$ 88,237	\$ 53,583	\$ 95,367	\$ 47,408	\$ -	\$ 2,540	\$ 330,626
Invested Cash	24,688	10,607	-	-	-	-	-	35,295
Due from Other Taxing Units	-	-	-	-	-	136,656	-	136,656
Due from Other Funds	-	5,000	-	-	-	-	-	5,000
Total Assets	\$ 68,179	\$ 103,844	\$ 53,583	\$ 95,367	\$ 47,408	\$ 136,656	\$ 2,540	\$ 507,577
Liabilities:								
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251	\$ 251
Due to Others	-	-	-	-	-	-	2,289	2,289
Total Liabilities	-	-	-	-	-	-	2,540	2,540
Fund Balances:								
Restricted	65,790	103,006	53,403	92,475	46,051	126,083	-	486,808
Assigned	2,389	838	180	2,892	1,357	10,573	-	18,229
Total Fund Balances	68,179	103,844	53,583	95,367	47,408	136,656	-	505,037
Total Liabilities & Fund Balances	\$ 68,179	\$ 103,844	\$ 53,583	\$ 95,367	\$ 47,408	\$ 136,656	\$ 2,540	\$ 507,577

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EDWARDSVILLE TOWNSHIP
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS - MODIFIED CASH BASIS
FOR THE YEAR ENDED MARCH 31, 2023

	GENERAL ASSISTANCE	TOWN IMRF	TOWN SOCIAL SECURITY	ROAD & BRIDGE IMRF	ROAD & BRIDGE SOCIAL SECURITY	MOTOR FUEL TAX	PAYROLL CLEARING FUND	TOTAL OTHER GOVERNMENTAL FUNDS
Revenues:								
Property Tax	\$ 75,604	\$ 53,449	\$ 38,384	\$ 33,539	\$ 22,099	\$ -	\$ -	\$ 223,075
Personal Property Replacement Tax	-	5,000	-	-	-	-	-	5,000
Motor Fuel Tax	-	-	-	-	-	49,505	-	49,505
Interest Earned on Investments	9	98	5	9	5	2,744	-	2,870
Other Income	-	-	-	2,518	1,230	-	-	3,748
Total Revenues	75,613	58,547	38,389	36,066	23,334	52,249	-	284,198
Expenditures:								
Administration	4,000	30,461	30,304	21,974	17,809	-	-	104,548
Public Assistance	65,205	-	-	-	-	-	-	65,205
Roads	-	-	-	-	-	33,342	-	33,342
Total Expenditures	69,205	30,461	30,304	21,974	17,809	33,342	-	203,095
Excess (Deficiency) of Revenues Over Expenditures	6,408	28,086	8,085	14,092	5,525	18,907	-	81,103
Net Change in Fund Balances	6,408	28,086	8,085	14,092	5,525	18,907	-	81,103
Fund Balances:								
Beginning of Year	61,771	75,758	45,498	81,275	41,883	117,749	-	423,934
End of Year	\$ 68,179	\$ 103,844	\$ 53,583	\$ 95,367	\$ 47,408	\$ 136,656	\$ -	\$ 505,037

See accompanying independent auditor's report.

EDWARDSVILLE TOWNSHIP
PROPERTY TAX RATES, EXTENSIONS AND COLLECTIONS
MARCH 31, 2023

LEVY YEAR	ASSESSED VALUATION	GENERAL	GENERAL ASSISTANCE	**ILLINOIS MUNICIPAL RETIREMENT	**SOCIAL SECURITY	GENERAL ROAD	PERMANENT ROAD	TOTAL
2013	857,965,491	0.0689	-	0.0058	0.0031	0.0185	0.0750	0.1713
2014	871,944,913	0.0614	0.0053	0.0080	0.0031	0.0150	0.0750	0.1678
2015	902,851,294	0.0515	0.0056	0.0107	0.0073	0.0138	0.0750	0.1639
2016	970,552,691	0.0526	0.0067	0.0031	0.0041	0.0129	0.0750	0.1544
2017	1,014,167,143	0.0505	0.0064	0.0057	0.0042	0.0123	0.0750	0.1541
2018	1,040,152,249	0.0642	0.0063	0.0081	0.0053	0.0120	0.0750	0.1709
2019	1,075,816,740	0.0647	0.0066	0.0081	0.0054	0.0119	0.0750	0.1717
2020	1,115,460,076	0.0649	0.0068	0.0078	0.0055	0.0115	0.0750	0.1715
2021	1,170,558,907	0.0634	0.0065	0.0074	0.0052	0.0110	0.0750	0.1685
2022	1,251,654,344	0.0630	0.0060	0.0064	0.0038	0.0106	0.0750	0.1648
*TAX EXTENDED								
2013	591,138	49,762	26,597	81,621	643,474	1,392,592	1,399,921	1,399,921
2014	535,374	46,215	69,756	67,589	653,959	1,419,523	1,419,523	1,419,523
2015	464,968	50,569	96,605	64,344	677,138	1,437,479	1,437,479	1,437,479
2016	510,511	65,027	30,087	64,146	727,915	1,502,314	1,502,314	1,502,314
2017	512,154	64,907	57,808	64,225	760,625	1,717,181	1,717,181	1,717,181
2018	667,778	65,536	84,252	84,379	806,863	1,787,866	1,787,866	1,787,866
2019	696,053	71,004	87,141	87,006	836,595	1,850,309	1,850,309	1,850,309
2020	723,934	75,854	87,006	87,006	877,919	1,910,090	1,910,090	1,910,090
2021	742,134	76,088	86,721	86,721	877,919	1,998,442	1,998,442	1,998,442
2022	788,542	75,099	80,106	80,106	877,919	1,998,442	1,998,442	1,998,442

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LEVY YEAR	TOTAL EXTENSION	TOTAL TAXES COLLECTED	PERCENT COLLECTED	TOTAL TAXES UNCOLLECTED
2013	1,392,592	1,386,437	99.56	6,155
2014	1,399,921	1,392,481	99.47	7,440
2015	1,419,523	1,410,642	99.37	8,881
2016	1,437,479	1,433,407	99.72	4,072
2017	1,502,314	1,495,862	99.57	6,451
2018	1,717,181	1,706,690	99.39	10,490
2019	1,787,866	1,782,810	99.72	5,056
2020	1,850,309	1,843,243	99.62	7,066
2021	1,910,090	1,898,812	99.41	11,278
2022	1,998,442	1,898,812	99.41	11,278

* The taxes extended for the General Road Fund do not include that portion of the taxes which are paid to incorporated governmental units within the Township.
** The tax rates levied and the taxes extended for the Illinois Municipal Retirement and Social Security Funds include both Town and Road portions.

See accompanying independent auditor's report.