

CITY OF
GALESBURG
ILLINOIS

August 7, 2023

City Council Agenda



55 W. TOMPKINS STREET
GALESBURG, IL 61401
WWW.CI.GALESBURG.IL.US



CITY OF
GALESBURG
ILLINOIS



City Council Meeting Agenda
City of Galesburg, Illinois
City Council Chambers
August 7, 2023

Galesburg City Council meetings are streamed live on the City's website and Comcast channel 7.

6:00 p.m.	Roll Call	Pledge of Allegiance
	Presentation	Officer Myra Duran – lifesaving award
		Invocation
	Approve	Minutes from the July 17, 2023

Public Comment

Consent Agenda #2023-15

23-4069	Approve	Disposal of one paratransit vehicle and one fixed route vehicle
23-4070	Approve	Submittal of a one-time grant application to Western Illinois Area Agency on Aging for Title III funding for the use in FY 2023
23-6005	Approve	Appointment Memo
23-5007	Receive	Fiscal Year 2022 Annual Comprehensive Financial Report
23-8014	Bills and Advance Checks	Approval and warrants drawn in payment of same

Passage of Ordinances and Resolutions

23-1015	Ordinance	Irwin Street bond ordinance (First Reading)
23-1016	Ordinance	Authorizing the sale of portion of the property located at 905 Maple Avenue (First Reading)

Bids, Petitions and Communications

City Manager's Report

Miscellaneous Business (Agreements, Approvals, Etc.)

23-4071	Approve	Baker Tilly Audit Services for fiscal years 2024-2028
---------	---------	---

23-4072	Approve	Minority/Woman owned Business Startup Assistance for Pho Lovers, located at 1349 N Henderson Street
23-4073	Approve	Minority/Woman owned Business Startup Assistance for Country Square Treasures, located at 1640 N Henderson Street
23-4074	Approve	Professional services agreement with Klingner and Associates interior renovation of HVAC, boiler, and ceiling at Hawthorne Pool
23-4075	Approve	Facility Agreement with District 205
23-4076	Approve	Initiation of demolition action for 451 N Cherry, 476 Peck, 61 N Elm, 950 S Henderson, 917 W Third, 348 E Third, and 100 S Whitesboro
23-4077	Approve	Contract with LexiPol for law enforcement policies and accreditation
23-4078	Approve	Purchase of playground equipment at Lancaster Park
23-4079	Approve	Academy Street sidewalk replacement
23-4080	Approve	Versalift aerial and service body for the Traffic Division
23-4081	Approve	Appraisal of 905 Maple Avenue

Town Business

23-9016 Bills

Closing Comments

Adjournment



CITY MANAGER'S OFFICE

Operating Under Council – Manager Government Since 1957

CITY COUNCIL MEETING

City Manager's Report

August 7, 2023

CONSENT AGENDA #2023-15

Item 23-4069 Disposal of One Paratransit Vehicle and One Fixed Route Vehicle

Staff recommends approval of disposal of two City of Galesburg Public Transportation vehicles that are beyond their useful life. If approved by City Council, the documentation will be sent to IDOT for approval and vehicles will be scrapped. The City would receive funds from the disposal of the vehicles to be used for transit purposes.

Item 23-4070 Grant Application for Title III Funding for the use in FY 2023

Staff recommends approval of one-time grant application to Western Illinois Area Agency on Aging for Title III funding for the use in FY 2023. This one-time only grant is to be used for the purchase of needed equipment, maintenance and/or repairs on transportation vehicles. The City of Galesburg has been approved for up to \$6,497.00, with a required local match of \$1,147.00.

Item 23-6005 Appointment Memo

Appointments to boards and commissions are submitted by Mayor Schwartzman for Council consideration and approval.

Item 23-5007 Fiscal Year 2022 Annual Comprehensive Report

The 2022 Annual Comprehensive Financial Report is provided to be received and placed on file with the City Clerk's office.

Item 23-8014 Bills

Bills and advanced checks are submitted for approval. All purchases are made in accordance with purchasing policies, with purchases over \$25,000 utilizing the competitive bid process and approved individually by City Council. Please direct questions pertaining to bills and/or advance checks prior to the council meeting to Gloria Osborn, Director of Finance and Information Systems.

ORDINANCES AND RESOLUTIONS

Item 23-1015 Irwin Street Bond Ordinance (First Reading)

An ordinance authorizing the use of a portion of the General Obligation Bonds Series 2023 proceeds to be used for the Irwin Street storm sewer and street reconstruction is provided for council consideration. The ordinance provides for \$550,000 of the 2023 general obligation bonds to be used for the Irwin Street storm sewer and street reconstruction, and \$4,370,000 to be used for community center costs. Monies that were originally budgeted for the Irwin Street project will be set aside to go towards a community center project.

Item 23-1016 Sale of a Portion of 905 Maple Avenue (First Reading)

An ordinance authorizing the sale of a portion of the Churchill property, located at 905 Maple Avenue, is provided for council consideration. If approved, the Churchill building would be sold to Extreme Car Wash Holdings, LLC for \$100,000, and the developer is proposing to lease the space to a church until their new facility is completed. Any future uses outside of the existing zoning would require approval from the Planning & Zoning Commission and City Council. The City will retain the greenspace to the north of the building for public use. If this item is approved by City Council, finalization of the sale is also contingent upon the School District's waiving their right of first refusal.

BIDS, PETITIONS AND COMMUNICATIONS**CITY MANAGER'S REPORT****MISCELLANEOUS BUSINESS (Agreements, Approvals, Etc.)****Item 23-4071 Baker Tilly Audit Services for Fiscal Years 2024 – 2028**

Staff recommends approval of extending the independent auditing services with Baker Tilly for the fiscal years 2024 through 2028. The existing agreement with Baker Tilly will expire with the completion of the audit for fiscal year 12/31/23. The total costs of the services is provided in the chart below.

Year	Financial Audit*	Single Audit**	Totals
2024	\$77,000	\$12,500	\$89,500
2025	80,850	13,130	93,980
2026	84,890	13,790	98,680
2027	89,130	14,480	103,610
2028	93,590	15,200	108,790

Item 23-4072 Minority/Women Owned Business Startup Assistance for Pho Lovers

The KCAP Review Committee recommends approval of a \$10,000 Startup Assistance grant for Pho Lover. Staff concur with this recommendation. Pho Lover is located at 1349 N. Henderson Street and recently opened as a Vietnamese restaurant providing Vietnamese food, authentic Vietnamese coffee and soft drinks. Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is eligible to receive \$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. It is anticipated there will be at least six full-time and two part-time positions by the end of year two. This request is eligible for \$10,000. If approved, the grant will be paid from the Planning Fund.

Item 23-4073 Minority/Women Owned Business Startup Assistance for Country Square Treasures

The KCAP Review Committee recommends approval of a \$10,000 Startup Assistance grant for Country Square Treasures. Staff concur with this recommendation. Country Square Treasures is located at 1640 N. Henderson Street and will be a retail location that provides space for up to 65 vendors to rent individual booths to display and sell their handmade and retail offerings. Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is

eligible to receive \$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. In addition to the owner, there will be one full-time and three to five part-time positions by the end of year two. This request is eligible for \$10,000. If approved, the grant will be paid from the Planning Fund.

Item 23-4074 Professional Services Agreement for Hawthorne Pool

Staff recommends approval of a professional services agreement with Klingner and Associates, PC in the amount of \$105,500.00 for the preparation of bid documents for an interior renovation of the HVAC, boiler and ceiling of the Hawthorne Pool building. In addition to preparing bid documents for the project, the scope of work also includes architectural services, mechanical engineering, and asbestos abatement design with construction documents, bidding assistance, and construction administration. There are sufficient funds in the Planning Fund Budget of the General Fund.

Item 23-4075 Facility Agreement with District 205

Staff recommends approval of a facility use agreement between District #205 and the City of Galesburg. This agreement allows the City of Galesburg to utilize various District #205 facilities for programs, while allowing District #205 to utilize City facilities for school functions. The outdoor tennis courts at Galesburg High School (GHS) are jointly used and maintained for the public. The GHS tennis courts are currently being resurfaced, and a new lighting system installed. The total cost to the City of Galesburg for the GHS tennis court resurfacing and lighting system initiated under the 2021 – 2022 contract is estimated to be \$114,535. There are no major budget impacts for the currently presented contract, with any major capital or renovation costs being approved independently of the contract.

Item 23-4076 Initiation of Demolition Action

Staff recommends approval of initiating the demolition process for properties located at 451 N Cherry Street (residence & detached garage), 476 Peck Street (residence & accessory structure), 61 N Elm Street (residence), 950 S Henderson Street (garage), 917 W Third Street (mobile home & accessory structure), 348 E Third Street (residence), and 100 S Whitesboro Street (residence). All of the properties are in a dangerous and unsafe condition, and property owners have not made progress towards fixing the properties. If this item is approved, staff will move forward with seeking demolition orders through the court system.

Item 23-4077 Contract with Lexipol

Staff recommends approval of the proposal from LexiPol for professional services for the Police Department for police policy manuals, training bulletins, and accreditation preparation for a total cost of \$25,506.55. Constitutionally sound, up-to-date police policies are key to safe operations and reducing risk. Lexipol offers comprehensive policy manuals researched and written by public safety attorneys and subject matter experts. Utilization of their policies helps ensure compliance with evolving state and federal laws, and policies can be customized to the Police Department's structure. They also offer training to ensure the policies are effectively implemented, as well as preparation for state accreditation. This purchase will be paid for from the Planning Fund (54) \$24,606.73, and Special Enforcement (16) \$899.82.

Item 23-4078 Purchase of Playground Equipment at Lancaster Park

Staff recommends waiving normal purchasing policies and approving the purchase of playground equipment for Lancaster Park from GameTime as part of the 2023 Illinois Parks and Recreation Association (IPRA) Statewide Training and Funding Initiative. The total cost of the playground equipment is \$103,964.68. The GameTime grant will provide the City with \$43,738.41 in discount pricing for the purchase of the equipment with the City's share being \$60,226.27. As this purchase may be utilized with the OSLAD funded renovation project at Lancaster Park, the City will be reimbursed for 50% of the city's \$60,226.27 local share utilizing the OSLAD grant.

Item 23-4079 Academy Street Sidewalk Replacement

Staff recommends approval of a quote for sidewalk replacement on Academy Street in the amount of \$12,376.12 from Hein Construction Co., Inc. As part of the new library construction, the public sidewalks are being replaced on three sides of the block. These three sides required replacement due to grade changes necessary for the new building and parking lot construction as well as for installation of new utilities. The east side of Academy Street, between Simmons Street and Main Street, did not require replacement, so it was not included in the project. The sidewalk is in poor shape, and the library has now expressed interest in it being replaced with the rest of the project and has asked for participation from the City. They proposed that the library cover the costs of removing the existing sidewalk and requested the City pay for the new sidewalk to be poured. This work is not in the 2023 budget and Public Works does not have any funds remaining in the 2023 budget for street and sidewalk projects. Therefore, if this item is approved by City Council, contingency funds from the General Fund would be utilized to pay for this work.

Item 23-4080 Versalift Aerial and Service Body for the Traffic Division

Staff recommends City Council approve waiving the normal purchasing policies to purchase a Versalift aerial and service body from Drake Scruggs for a total cost of \$141,301.00. The aerial and service body will be installed onto the recently approved 2023 Ford F550 cab/chassis to construct an aerial lift truck for the Traffic Division. There are sufficient funds available in the Vehicle Replacement Fund (58) for this purchase.

Item 23-4081 Appraisal of 905 Maple Avenue

An option to have an appraisal of 905 Maple Avenue conducted is provided for council consideration. It is estimated that appraisal services would cost approximately \$1,500 - \$2,000. If this item is approved, staff will obtain quotes and initiate the process to have an appraisal conducted.

TOWN BUSINESS**Item 23-9016 Town Bills**

Respectfully submitted,
Wayne Carl
Interim City Manager

Galesburg City Council Regular Meeting
City Council Chambers
55 West Tompkins Street, Galesburg, Illinois
July 17, 2023
6:00 p.m.

Called to order by Mayor Peter Schwartzman at 6:00 p.m.

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Evan Miller, Dwight White, Heather Acerra, and Steve Cheesman, 7. Absent: Council member Sarah Davis, 1. Also Present: Interim City Manager Wayne Carl, Interim City Attorney Paul Mangieri, and City Clerk Kelli Bennewitz.

Mayor Schwartzman declared a quorum present.

The Pledge of Allegiance was recited.

Proclamation: Labor Day
Disability Pride Month
Ron Noble

Presentation: Fiscal Year 2022 Annual Audit Presentation by Michael Mallatt, Baker Tilly. The report was sent to Council in the weekly report and will be on the next agenda as a receive item.

A moment of silence was observed in lieu of an invocation.

Council Member Dennis moved, seconded by Council Member Miller, to approve the minutes of the City Council's regular meeting from July 3, 2023.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Miller, Acerra, and Cheesman, 5.

Nays: None

Absent: Council Member Davis, 1.

Abstain: Council Member White, 1.

Chairman declared the motion carried.

PUBLIC COMMENT

Hannah Larson and Sarah Warren addressed the Council and discussed the fact that sometimes it is difficult to get an order of protection and that the Rescue Mission takes everyone -- those recently out of jail or prison or people who have a record of sex crimes. There is also not a space to keep women, children and men separated. They would like to see the City assist in having a Christ-centered place for people that would offer counseling, education, and clothing. They also plan to talk to area churches about this idea.

Not only that, but they also proposed faith based events at local parks that would have wholesome movies, games, and a family environment.

Holly McDorman addressed the Council and is worried that some of the proposed names for the Community Center Task Force have connections to Council Members (e.g. friends and family members), which could make decisions and conversations lean one way.

Darla Krejci addressed the Council and noted that she has been nominated by the Mayor to be on the Community Center Task Force. She is surprised that there is no application or request for a resume; however, she brought hers for the Council's review. She noted her commitment to a community center and Galesburg, as well as her background in education, programming, and connections with non-profit organizations.

Linda Miller addressed the Council and stated that for two years she has listened to many people talk passionately about the future of a community center, attend countless meetings, look at proposed structures, and doesn't understand why some of these good people weren't recommended for the task force. She also believes there are many on the task force that have a conflict of interest.

Anthony Law addressed the Council and stated that the proclamation presented for Disability Pride Month was great but two individuals he knows, Mike Martinez and Nick McMahon, weren't able to attend because they weren't given notice and don't have their own transportation. He hopes that as a community, we can be more inclusive, show empathy, and if another proclamation is available in the future, provide public transportation if need be.

Maury Lyon addressed the Council regarding 905 Maple Street, the former Churchill building, and noted that he represented himself only. He stated that over the past five years, he has sat on the local school district school board, and during that time, there has been a shared interest in reviewing buildings and making sure the mistakes of former boards were not repeated in the form of leaving public eyesores around town. He noted the reuse of buildings such as Lincoln School, Gale School, and Nielsen School. They thought there was a plan for Churchill, but the Council has decided to go another way.

Mr. Lyon noted two things he's hopeful for on this property. Since this property has a very large lot, 13 acres, he hopes part of it remains a green space. He noted that you can't make more green space in a community and that once it's built upon, it's lost forever, or very difficult to reclaim. The second point he made was that whatever development plan is decided upon, he hopes it is one that has the resources to make it happen in a timely manner. Too many times, the school district has sold properties that have become eyesores, and he would hate to see that happen with 905 Maple Street.

Alex Galarza, new Men of Distinction president at Carl Sandburg College, addressed the Council. He is bothered that there are no youth on the Community Center Task Force and feels that they need more representation. He also stated that the City does not need to reinvent the wheel and noted that there is no need for another gym or swimming pool. Furthermore, he suggested

possibly investing in a STEM center to get kids started younger and encouraging them to get an education.

Jack Templeton addressed the Council about the former junior high school property. He stated that he has spoken to the Mayor and several members of the Council about the chance of planting a seed for the possible use as a trade school. He added that this project couldn't be done by the City alone, but could be done by multiple entities including District 205, Carl Sandburg, and possibly some regional schools such as Knoxville, ROWVA, Abingdon/Avon, and even Monmouth/Roseville. Possibilities include learning construction trades, engine mechanics, electrical motor repair, and possibly the culinary arts. He understands that it would take a big investment, and he doesn't think the City should absorb all the burden.

Molly Miller addressed the Council and stated that she still really likes Churchill as the idea for a community center and hopes it's not completely off the table. She hopes if Council sells the building, they agree upon an amount and that they are aware of what it's worth. There is a lot of acreage and hopes that the City doesn't sell the property for anything less than what it's worth. She stated that if that's the case, then the City might as well keep it and renovate it for a community center.

Gabriel Wynkoop addressed the Council and stated that he likes the many of the ideas about Churchill so far, the green space that it has, that's irreplaceable, and he likes the idea of a trade school. He is also in favor of the property being sold for what it's worth. He noted that one of the beauties of this school is what it has been used for in the past. He wants this space to be a place that is accessible to everyone and supported by classes where the teachers get to have a portion of the proceeds. His idea would also include a place that would be supported by memberships. There could also be sales of materials, supplies and consumables. People could sell what they made, so it could also be considered a business incubator. He can't imagine a community center being more community oriented than one that is meant for people to enlarge themselves and become better in whatever trade they would like to be in.

CONSENT AGENDA #2023-14

All matters listed under the Consent Agenda are considered routine by the City Council and will be enacted by one motion.

23-4063

Approve an after hours Disc Golf Nighttime Glow at Kiwanis Park on August 19 and 20, 2023.

23-4064

Approve a three-year agreement with iWorQ for software services in an annual amount of \$18,500.

23-4065

Approve an annual maintenance agreement with ProPhoenix Corporation for the Police Department in the amount of \$81,914.15.

23-8012

Approve bills in the amount of \$1,414,002.91 and advance checks in the amount of \$189,403.57.

Council Member White moved, seconded by Council Member Acerra, to approve Consent Agenda 2023-14.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried by omnibus vote.

PASSAGE OF ORDINANCES AND RESOLUTIONS

BIDS, PETITIONS, AND COMMUNICATIONS

23-3022

Council Member Dennis moved, seconded by Council Member Miller, to approve the bid submitted by Gunther Construction, a division of UCM, Inc., in the amount of \$635,425 81 (including a credit of \$19,000) for the reconstruction of Irwin Street from Grove Street to Losey Street.

Interim City Manager Wayne Carl stated that in order to avoid potential arbitrage on the bond funds, he will be proposing an ordinance at the next Council meeting to pay for this project with bond funds and reserve General Fund money that was to be used for this project for future bond projects. This would help the City avoid paying a penalty on the interest earned on the bond proceeds. He noted that the City needs to spend 10% of the proceeds in the first six months in order to avoid arbitrage.

Finance Director Gloria Osborn stated that she looks at arbitrage as a kind of bonus and not a penalty. It's a bonus that you get to keep the interest that you earned and use it for your projects. However, if you don't use it on projects in a timely manner, then the government will take that money and use it elsewhere.

Roll Call #4:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-3023

Council Member Miller moved, seconded by Council Member Acerra, to approve the bid submitted by Gunther Construction, a division of UCM, Inc., in the amount of \$72,416.38 for the widening and resurfacing of a section of the Lake Storey multi-use path.

Roll Call #5:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-3024

Council Member Dennis moved, seconded by Council Member Acerra, to approve the bid submitted by Quick Electrical Contractors, Inc. in the amount of \$48,160 for the installation of fiber optic cable at various locations.

Roll Call #6:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-3025

Council Member Miller moved, seconded by Council Member Acerra, to approve the bid submitted by Johnson Trucking & Blacktopping in the amount of \$22,255.91 for sealing parking lot O, F, B, Voyles West, and the Lake Storey Pavilion.

Roll Call #7:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-3026

Council Member Miller moved, seconded by Council Member Acerra, to reject the bid for 905 Maple Avenue.

Roll Call #8:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

CITY MANAGER'S REPORT

Council Member White asked about the agenda packet and noted that sometimes the packets are ~400 pages, and he encourages citizens to read the packet so that they have an understanding of what is going on in the community. He noted that it would be difficult to read a 400-page packet that came out on Friday and be prepared to speak on it Monday. He would like to request that the release be moved to an earlier date for the citizens.

Council Member White left the meeting at 7:12 p.m.

Mayor Schwartzman asked about an opening date for Hawthorne Pool. Parks & Recreation Director Elizabeth Varner stated that some repairs are still being made, as well as the cleaning and filling of the pool. She hopes to have it open by mid-August.

Council Member White returned to the meeting at 7:14 p.m.

MISCELLANEOUS BUSINESS (AGREEMENTS, APPROVALS, ETC.)

23-4066

Council Member Miller moved, seconded by Council Member Acerra, to approve the proposal submitted by Farnsworth Group in the amount of \$37,000 for architectural and engineering services for the Lancaster Park renovation project. The project is set to start next spring and be complete by October 2024.

Roll Call #9:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-4067

Council Member Miller moved, seconded by Council Member Acerra, to approve the purchase of a 2023 Ford F550 cab/chassis in the amount of \$57,762 for the Traffic Division.

Roll Call #10:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-4068

Council Member Dennis moved, seconded by Council Member Miller, to approve a purchase agreement and lease with Solential Energy for a Distributed Generation, also known as “behind the meter” photovoltaic system, to supply power to the West Main Street Pumping Station.

Roll Call #11:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

23-6004

Council Member Dennis moved, seconded by Council Member Acerra, to approve the following appointments to a Community Center Task Force:

Mayoral Appointment - Darla Krejci

Ward 1 - Anthony Law III and David Hix

Ward 2 - Cassie Cirimotich and Connie Dennis

Ward 3 - Steve Albert and John Polillo

Ward 4 - Pastor Antonio Franklin Sr. and Del Tolliver

Ward 5 - Maria Salsman and Ted Hoffman

Ward 6 - Jaclyn Smith-Esters and Carl Dortch

Ward 7 - Adam Sampson and Graef Mulata

Council Member White stated that he chose Pastor Antonio Franklin for his extensive credentials and past employment with the University of Illinois Extension office and Knox College. Ms. Tolliver was chosen as a long-time Galesburg resident who also has a son who is well liked and a great basketball player from our community. He noted that both appointees are African American as well.

Council Member White also expressed his concern over some of the individuals on the task Force, some of whom spoke out against a community center. In his opinion, he has watched several people stonewall, slow down, and do everything they could to not let a community center happen. He found out that some of the Council Members don't want to spend any money on a center and understands that this will be an uphill battle. He stated that he heard people speak tonight about wanting to use Churchill and reiterated that if people in his Ward let him know that they didn't want Churchill, that's the way he would vote because he's a representative of the people in his Ward. His hope is that Council Members express why each chose their representatives, and be upfront about it, so citizens will know why they chose the people and what they're going to bring to the table.

Council Member Cheesman stated that he chose Adam Sampson, who in his opinion, has more knowledge and experience about the kinds of activities that the City would deal with here than anybody in our community. He also chose Graef Mulata, a young person who is also a minority. He believes he cares about this community as much as anyone, and has been an interpreter in court, church, and for other Congolese families.

He added that he represents the 7th Ward, but also represents every person in the room and in every Ward in our community. His Ward has said overwhelmingly that they felt like Churchill was a bad decision for a variety of reasons. He stated that with the Churchill building being defeated brings an opportunity for citizens to come together to try to figure out what we can do to have a community center that everyone could feel proud of and would offer the amenities, services, and opportunities needed. It would also be his hope that this can be done within a specific amount of resources, and where services that other nonprofits offer are not replicated. He firmly believes that this is going to happen a lot sooner than later, and that plans from this particular group or recommendations will be brought forward to the City Council soon. He hopes that his constituents have faith that he was elected from their Ward and that they can tell him what it is that they feel and that he will take those views and bring them forward to his fellow Council Members and colleagues.

Council Member Acerra stated that she was excited to hear enthusiasm for maker spaces and stem labs, reaching out to kids much younger, which is near and dear to her heart. She firmly believes that so many of the problems seen in society today are because people just don't get their heads out of their phones and kids today are only about their screens and flat surfaces.

She also stated that she is aware that the library has plans to put some maker type spaces in their new building, although she doesn't see why we couldn't have one in a different facility. Likewise, she noted that she is involved with Peoria Bicycle Co-Op, which is an amazing organization in downtown Peoria. People can donate bikes there and the man who runs it fixes up the bikes and teaches young people to do the same. These young people leave with a sense of confidence, gained some skills, and they have pride for the bicycle that they've just put together.

She stated that she is pleased with her two nominations and stated that she was keeping in mind that they were to try to find individuals who represent different professions. She stated that Maria Salsman has been a math teacher for many years, which is something that she feels as a society we are failing in teaching to our kids, and she also has a lot of young members in her family. Ms. Salsman is very familiar with what the current situation is with sports facilities, as well as after school opportunities, and she also volunteers her time with kids. She stated that Ted Hoffman has a long history with the City, as well as knowledge of how it operates having been in leadership positions. She admires that he is a volunteer in our community, involved with churches, a Lions Club member, continues to be involved with outreach and helping kids get bags together for school, volunteers to help with homelessness, and food drives. Council Member Acerra stated she feels very confident that we can go forward with a really positive vision if we work together and everybody approaches each other with an open mind and listens to one another.

Council Member Dennis stated that he had a gentleman who was from Chicago move to Oak run who was interested in being on the Task Force. However, he was under the impression that since he wasn't in his Ward, he needed to find someone else. He is nominating Connie Dennis, no relation, whose husband was a Galesburg police officer, and has attended many Council meetings. His other nominee, Cassie Cirmotich, is the vice president of Bridgeway.

The Mayor thanked everyone for the unanimous vote and stated that Elizabeth Varner will be reaching out to the 15 members.

Roll Call #12:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

Council Member Miller moved, seconded by Council Member Dennis, to sit as the Town Board. The motion carried.

TOWN BUSINESS

23-9015

Trustee Dennis moved, seconded by Trustee Acerra, to approve Town bills and warrants to be drawn in payment of same.

Fund Title	Amount
Town Fund	\$7,449.37
General Assistance Fund	\$6,540.71
IMRF Fund	\$1,387.02
Social Security/Medicare Fund	\$2,442.08
Liability Fund	\$243.74
Audit Fund	
Total	\$18,062.92

Roll Call #13:

Ayes: Trustees Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Trustee Davis, 1.

Chairman declared the motion carried.

Trustee Miller moved, seconded by Trustee Dennis, to resume as the City Council. The motion carried.

CLOSING COMMENTS

Council Member White commented that the first person who came to mind regarding the Disability Pride Month proclamation was a gentleman named Big Mike Martinez. He stated that he was sorry he didn't notice the proclamation earlier because he would have picked him up so he could have attended. He further stated that he has seen this young man at every Sandburg game, whether it be men's, women's, or in sleet or snow. He is now graduating from Knox College, and he takes his hat off to him.

Council Member White stated that he was glad to hear Mr. Templeton's ideas for Churchill and believes those are the things that people wouldn't be able to provide any place else. He, too, remembers making things with his hands in shop classes at Churchill. He noted that he will always be for the Churchill building and doesn't think the City could build another facility that could have those things in it. He hopes that Churchill ends up being the place for a community center.

Council Member Acerra also wanted to echo her disappointment that we didn't have representation of our disabled community here, which is something that she feels very strongly about. Her background is human resources and has always been concerned about this population and has dealt with situations during her career. She noted that she has a friend from Knox who has a disease which is causing him to lose his sight and hearing at the same time. Unfortunately, he also encountered issues in his employment. She spent an evening with him going through all different resources and told him he needed to get in front of the human resources professionals, and he is now working with disability awareness groups, through his own personal story, and is able to share his struggles. If you're an employer, she recommends really going out of your way to learn about disabled individuals because they're great people and would be so grateful if you take the time to help them become excellent workers.

Council Member Cheesman apologized to Mr. Martinez and all citizens that are in a situation where they face those challenges about the proclamation. He has known Michael since he was a student of his and he and like so many others are inspirations to us all. He also noted how much he loves Galesburg and all the great things that we have going for us here, with the biggest being all the people that come from all walks of life and have different views. He added that normally he is always positive but that there are two things that he wanted to issue challenges on. The first one is in the areas of aesthetics, cleanliness, taking care of your property, and littering. He hopes that even though most of us don't partake in that, that we take note of it and use whatever kinds of means we can to try to solve this problem. It matters in terms of our psyche, quality of life, and a pride factor, and right now, he feels it's a bit out of control in terms of people throwing things out their car windows and throwing things along the ground.

Council Member Cheesman noted that the second item is that the City is having a lot of issues with people breaking into cars and vandalism. He thinks it's incumbent on all of us to be vigilant and observant, call the police when necessary, and that our legal system should prosecute to the fullest extent of the law. Our citizens deserve to be safe, and we have to do everything we can, with all of us coming together in whatever means possible, to ensure that our community and property is safe, and not tolerate in any way shape or form those people that want to cause issues with it.

Council Member Hix mentioned that Michael Martinez was at a City Council meeting in 2018, promoting a positive message, but had to speak from his wheelchair at the back of the room. While he stated he's not an engineer or an architect, he wondered if the City could look at solving that problem. He also thanked Aaron Gavin, who he has gotten to know better since he's been the Interim Public Works Director. Gavin is working with the Airport Commission, which he serves on, and has done an excellent job keeping them on track.

Council Member Miller thanked the City Clerk for arranging a walkthrough of the new Library and noted that it's going to be a great facility for all the people of Galesburg and surrounding towns. He also reported that he received a call from someone in his Ward who had two cars that were shot up on South Street. He wanted the public to know that the City is not going to tolerate this and that we are going to fight crime one way or another.

Mayor Schwartzman echoed the comments about the vandalism that has been cropping up, even on City property, and encouraged people to report anything they see. He noted that people can do so anonymously. He added that there's some additional graffiti that's showing up in places, and we need to put a stop to that. He asked that if you see graffiti, take a photograph of it, send it in and tell us where it was. On a very positive note, he reported that Scooter's Coffee opened today on North Henderson Street.

He also stated that Joe Hicks has started a new project called the Galesburg Revival Society. People can get online and check out what that's about and noted that he has written quite a few in depth pieces about Galesburg and how Galesburg could move forward. He thinks this is a really admirable project that he's involved with and wanted to give the public notice.

The Mayor stated that Bunker Links is setting records every month. He was out there last week and noted many young people from all over the country participating in a PGA junior event. It was fabulous to see, even the parents in tow, carrying the bags for some of the younger children. He also reported that the solar array that's going in at our water treatment plant is going to be a fantastic opportunity. He noted that the savings numbers were even shocking to him, 4.2 cents a kilowatt-hour for the next 25 years, which is unheard of in his opinion. Electricity rates are going to go up, but this rate is fixed. He added that the company is also leasing the land from the City.

Mayor Schwartzman stated that he is happy to see everybody at the meeting and feels that the tone of the Council has shifted. There were growing pains, but he feels they've gotten past that and are much more hospitable, calmer, and working together on some amazing projects and ideas for the community. He hopes the ideas that were brought up tonight circulate and percolate within the Council and believes there are opportunities to do all of those things. He stated that we have tremendous assets in our City, and we are seeing things change in very, very radical ways. We now don't have a hideous obstacle on our downtown square, just a block away from that is a \$20 million library, which is going to open early next year, a tremendous facility particularly for a city the size of ours. He noted that on the other side of Main Street, we have the Civic Art Center, who is completely refurbishing a three-storey historic building, a \$4 million project. As Mayor, he sees some really amazing opportunities coming forward in the next year or two, some of which are inevitable. He thinks some of them are going to require additional effort and work and the City will be combing through the audit. He stated that those are really powerful numbers, especially the surpluses of nearly \$6 million for our City last year. He noted that this is not all coming from the state government and that a lot of it is coming because people are attracted to Galesburg and are spending their money in the community, whether they're going to the golf course, the Orpheum, or Discovery Depot, all of which are assets. He believes we need to look at those numbers carefully and when we have those surpluses, don't spend them wildly, but spend them and invest them in ways that will benefit us all. He feels that the City is in a very good place and that we have a diverse Council in terms of thinking.

There being no further business, Council Member Dennis moved, seconded by Council Member Acerra, to adjourn the regular meeting at 7:54 p.m.

Roll Call #14:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, and Cheesman, 6.

Nays: None

Absent: Council Member Davis, 1.

Chairman declared the motion carried.

Peter D. Mayor Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Approve disposal of one paratransit vehicle and one fixed route vehicle.

SUMMARY RECOMMENDATION: The Interim City Manager, Director of Community Development and Transit Manager recommend the City Council approve the disposal of two City of Galesburg Public Transportation vehicles that are beyond their useful life.

BACKGROUND: The City of Galesburg applies for grants to IDOT to purchase the transit system vehicles. Once the vehicles are beyond their useful life, the City applies to IDOT for disposition. Currently, staff are requesting approval to dispose of two vehicles. These two vehicles have reached the end of their useful life according to the age and mileage criteria established by IDOT.

If the City Council approves disposal, the documentation will be sent to IDOT for approval and vehicles will be scrapped.

Attached for the City Council's review is the letter to IDOT asking for approval of disposition.

BUDGET IMPACT: If the request is approved, the City would receive funds from the sale of the vehicles to be used for transit purposes.

SUPPORTING DOCUMENTS:

1. Letter to IDOT
2. F1 Forms for 466 and 1108.



July 13, 2023

Mr. Jeff Waxman, Project Manager
Consolidated Vehicle Procurement Program/Bureau of Transit Operations
Illinois Department of Transportation
Office of Intermodal Project Implementation
Transit Section
69 West Washington Street
Suite 2100 Chicago, Illinois 60602

Dear Mr. Waxman

The City of Galesburg requests the disposal of the following transit vehicles in poor or inoperable condition currently being stored at the Galesburg Transit Maintenance Facility:

Bus # 466
Year: 2008
Make: Ford – E350 – Gasoline Engine
Model: Eldorado – Light Duty Bus
VIN: 1FD3E35L28DB237
Current Mileage: 164,285
Federal Grant #: IL-18-0024
State Grant #: CAP-07-879-CVP
IDOT Contract #: 630-CVP
Federal Share: 100%
State Share: 0%
CFDA #: 20.509
CSFA #: 494-80-2464
Date Delivered: 8/21/2008.
Date Removed from Service: March 2023
Acquisition Cost: \$47,867.00
Current Value: \$800.00

General Condition: The above-listed bus uses 3 quarts of oil every couple of days. It is excessively rusted in the frame area and the driver's floorboard is rusted through with a street sign riveted to the floor and is excessively rusted in the passenger front wheel as well. This vehicle is over its useful life in time and mileage costing more to maintain than is feasible. (Pictures attached)

Bus # 1108
Year: 2011
Make: Ford – E350 – Gasoline Engine
Model: Eldorado – Light Duty Bus

VIN: 1FDEE3FL0BDB30491
Current Mileage: 191,347
Federal Grant #: IL-18-0027
State Grant #: CAP-04-879-CVP
IDOT Contract #: 1092-CVP
Federal Share: 100%
State Share: 0%
CFDA #: 20.509
CSFA #: 494-80-2464
Date Delivered: 12/01/2011.
Date Removed from Service: October 2022
Acquisition Cost: \$52,160.00
Current Value: \$800.00

General Condition: The age and wear on the cylinder head-intake is mating surface causing it to leak coolant and burning 2 to 3 quarts of oil a day. The excessive frame and body rot including a 12 inch by 18-inch hole in the driver's floorboard causing compromised integrity of the doghouse opening. It has many miles; the rear HVAC system is rotted beyond repair and the staff has been scrapping out this vehicle to fix other which was approved to do so by the state. (Pictures attached)

All items will be scrapped and the funds if any will be placed in the Public Transit account to offset operating costs and/or will be used to purchase transit related capital.

Thank you for processing this request. If you would like additional information, please call me at 309-345-3642.

Sincerely,

Kraig Boynton
Transit Manager

Cc: Steve Gugliotta, Director of Community Development
Dedra Mannon, Operations Manager

Pictures of 466





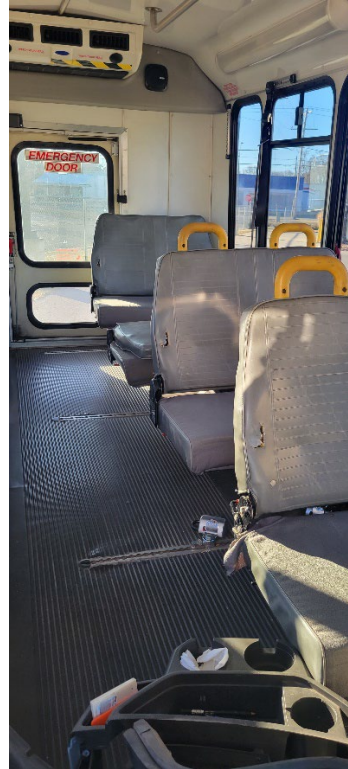


Bus 1108 Pictures











Illinois Department of Transportation

Office of Intermodal Project Implementation / Bureau of Transit
69 West Washington Street / Suite 2100 / Chicago, Illinois 60602

AGENCY INFORMATION

Grant Recipient (legal name)	City of Galesburg		
Street Address: 55 W Tompkins Street	Phone No: 309-345-3642	E-mail: kboynton@ci.galesburg.il.us	
City: Galesburg	Zip: IL	Contact: Kraig Boynton	
Date Delivered: 8/21/2008	Date taken out of service: 3/2023	Fuel Type: Gas	Diesel
IDOT Grant Contract # 630-CVP	State Grant: CAP-07-879-CVP	Fed. Grant: IL-18-0024	
Vehicle Funding:	100 % Federal	% State	%
Local			Acquisition Cost: \$47,867
Request for Vehicle Disposition with Release of Lien (attach original title)			

VEHICLE IDENTIFICATION

VIN # 1FD3E35L28DB237	Model Year 2008	
Chassis Mfr. Eldorado	Body Mfr. Light Duty	Mileage 164,285
Vehicle Type (Highlight One)	Disposal Criteria	
Mini Van/Van/Raised Roof Van/Car	120,000 miles or > 5yrs and in documented unsafe or poor operating condition	
Light Duty Paratransit Vehicle	120,000 miles or > 7yrs and in documented unsafe or poor operating condition	
Medium Duty Paratransit Vehicle	150,000 miles or > 8yrs and in documented unsafe or poor operating condition	
Super Medium Duty Paratransit	200,000 miles or > 9yrs and in documented unsafe or poor operating condition	

VEHICLE STATUS

Reason for disposal (choose one)	
Past Useful Life	Inoperable Unsafe Other:
Current Value (attach documentation)	\$800.00
Source: Jays Auto Salvage	Phone No: 309-337-8953
Cost to Return to Service (attach documentation)	\$Unavailable
Source:	Phone No:
Proposed use of proceeds from disposition/sale: Funds will be placed in the Public Transit account to offset operating costs and/or will be used to purchase transit related capital.	

AGENCY AUTHORIZATION and SUBMITTAL INFORMATION:

Signature of Board Authorized Official (note if changed from the contract)	Date:
Print Name:	Print Title:
Phone No.:	E-mail:
Mail to: Jeff Waxman – Project Manager, CVP Illinois Department of Transportation 69 West Washington Street, Suite 2100 Chicago, Illinois 60602	
Questions: 312-793-5232 jeffrey.waxman@illinois.gov	

OIPI USE ONLY

Action	Date Completed	Initials
• Project Manager Concurrence		
• Section Chief Concurrence		
• Lien Released on Original Title		
• Copy of Activity to Contract File		
• Activity Recorded in CVP Data Base		



Illinois Department of Transportation

Office of Intermodal Project Implementation / Bureau of Transit
69 West Washington Street / Suite 2100 / Chicago, Illinois 60602

9/30/2021

• <i>Copy of F-1 and Title Sent to Grantee</i>		
--	--	--



Illinois Department of Transportation

Office of Intermodal Project Implementation / Bureau of Transit
69 West Washington Street / Suite 2100 / Chicago, Illinois 60602

AGENCY INFORMATION

Grant Recipient (legal name)		City of Galesburg	
Street Address: 55 W Tompkins Street		Phone No: 309-345-3642	E-mail: kboynton@ci.galesburg.il.us
City: Galesburg		Zip: IL	Contact: Kraig Boynton
Date Delivered: 12/01/2011	Date taken out of service: 10/2022	Fuel Type: Gas Diesel	
IDOT Grant Contract # 1092-CVP	State Grant: CAP-04-879-CVP	Fed. Grant: IL-18-0027	
Vehicle Funding: 100 % Federal % State %		Acquisition Cost: \$52,160	
Local			
Request for Vehicle Disposition with Release of Lien (attach original title)			

VEHICLE IDENTIFICATION

VIN # 1FDEE3FL0BDB30491		Model Year 2011	
Chassis Mfr. Ford E350		Body Mfr. Light Duty Bus	Mileage 191,347
Vehicle Type (Highlight One)		Disposal Criteria	
Mini Van/Van/Raised Roof Van/Car		120,000 miles or > 5yrs and in documented unsafe or poor operating condition	
Light Duty Paratransit Vehicle		120,000 miles or > 7yrs and in documented unsafe or poor operating condition	
Medium Duty Paratransit Vehicle		150,000 miles or > 8yrs and in documented unsafe or poor operating condition	
Super Medium Duty Paratransit		200,000 miles or > 9yrs and in documented unsafe or poor operating condition	

VEHICLE STATUS

Reason for disposal (choose one)	
Past Useful Life	Inoperable Unsafe Other:
Current Value (attach documentation)	\$800.00
Source: Jays Auto Salvage	Phone No: 309-337-8953
Cost to Return to Service (attach documentation)	\$Unavailable
Source:	Phone No:
Proposed use of proceeds from disposition/sale: Funds will be placed in the Public Transit account to offset operating costs and/or will be used to purchase transit related capital.	

AGENCY AUTHORIZATION and SUBMITTAL INFORMATION:

Signature of Board Authorized Official (note if changed from the contract)		Date:
Print Name:	Print Title:	
Phone No.:	E-mail:	
Mail to: Jeff Waxman – Project Manager, CVP Illinois Department of Transportation 69 West Washington Street, Suite 2100 Chicago, Illinois 60602		Questions: 312-793-5232 jeffrey.waxman@illinois.gov

OIPI USE ONLY

Action	Date Completed	Initials
• Project Manager Concurrence		
• Section Chief Concurrence		
• Lien Released on Original Title		
• Copy of Activity to Contract File		
• Activity Recorded in CVP Data Base		



Illinois Department of Transportation

Office of Intermodal Project Implementation / Bureau of Transit
69 West Washington Street / Suite 2100 / Chicago, Illinois 60602

9/30/2021

• <i>Copy of F-1 and Title Sent to Grantee</i>		
--	--	--

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Approve submittal of a one-time grant application to Western Illinois Area Agency on Aging for Title III funding for the use in FY 2023.

SUMMARY RECOMMENDATION: The Interim City Manager, Director of Community Development and Transit Manager recommend approval of this one-time grant application.

BACKGROUND: Western Illinois Area Agency on Aging (WIAAA) Board of Directors approved use of Title III carryover funding for use in FY 2023 for Title III-B transportation. This one-time only grant is to be used for the purchase of needed equipment, maintenance and/or repairs on transportation vehicles.

The funds awarded under this application must be obligated no later than September 30, 2023. The City of Galesburg has been approved for up to \$6,497. The City of Galesburg does have to provide a local match of \$1,147 for this one-time grant.

BUDGET IMPACT: Award of this grant will offset local match required in Fund 30 to cover annual expenses.

SUPPORTING DOCUMENTS:

1. Budget for FY 2023 – Title III-B Transportation One-Time Grant

Fiscal Year 2023 - Title III-B Transportation One-Time Budget

[Back to Agenda](#)

Provider: City of Galesburg Public Transportation

Date: Tuesday, August 1, 2023

Expenditures	Amount
Personnel	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
1. Personnel Total	\$ -
2. Fringe Benefits	\$ -
3. Travel	\$ -
Equipment & Supplies	
Front and Rear Break Pads	\$ 1,513
Front and Rear Brake Rotors	\$ 2,339
Front and Rear Brake Caliper - Left	\$ 1,202
Front and Rear Brake Caliper - Right	\$ 1,202
Engine Oil Filter	\$ 225
Engine Air Filter	\$ 672
Core Deposits	\$ 319
Fuel	\$ 172
	\$ -
	\$ -
	\$ -
4. Equipment & Supplies Total	\$ 7,644
Contractual: (please itemize)	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
5. Contractual Total	\$ -
Other: (please itemize)	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
6. Other Total	\$ -
7. Total Expenditures (including Match)	\$ 7,644

Fiscal Year 2023 - Title III-B Transportation One-Time Budget

Provider: City of Galesburg Public Transportation

Date: Tuesday, August 1, 2023

Revenues	Amount
In-Kind Match (please itemize):	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
8. In-kind Match Total	\$ -
Cash Match (please itemize)	
Match Made out of City of Galesburg Funds	\$ 1,147
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
9. Cash Match Total	\$ 1,147
Project Income (please itemize)	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
10. Project Income Total	\$ -
11. Total Title III Funds	\$ 6,497
12. Total Revenues	\$ 7,644

13. Revenues Less Expenditures (MUST equal zero)	\$ 0
---	-------------

Calculation of MINIMUM match required	
14. Title III Funds (Line 11) divided by 0.85	\$ 7,644
15. Title III Funds (Line 11)	\$ 6,497
16. MINIMUM amount of Local Match required (Line 14 less Line 15)	\$ 1,147
17. Total match (add Lines 8 & 9)	\$ 1,147

Please note that the total of your In-Kind Match and Cash Match shown on Lines 8 & 9 must meet or exceed the minimum calculated on Line 16

*** Local Match Test ***	
18. Net Match (Line 16 less Line 17). MUST Be equal to or less than zero.	\$ -



CITY CLERK'S OFFICE

Operating Under Council – Manager Government Since 1957

TO: City Council

FROM: Mayor Peter Schwartzman

DATE: August 7, 2023

SUBJECT: Commission Appointment

COMMISSION

Community Relations Commission

Dakota M. Taylor

TERM EXPIRES

February 2026



Kelli Bennewitz <kbennewi@ci.galesburg.il.us>

City Boards and Commissions

1 message

noreply@revize.com <noreply@revize.com>

Wed, Jul 12, 2023 at 3:29 PM

Reply-To: dakotaylor5163@gmail.com

To: kbennewi@ci.galesburg.il.us

Cc: ewelch@ci.galesburg.il.us

Date = 2023-07-12

First-Name = Dakota

Middle = M

Last-Name = Taylor

Address = [REDACTED]

City-State-Zip-Code = Galesburg

Phone-1 = [REDACTED]

Phone-2 = [REDACTED]

Email = [REDACTED]

Board--Commission[] = Community Relations Commission

Board--Commission[] = Tree Commission

Board--Commission[] = Youth Commission

Reasons-for-interest = I want to be involved with my local community and do more to help people with my time. I hope to someday run for office and be able to help people on a much larger scale but I need to start local so I can learn to contribute in small ways first and gain the experience necessary to understand larger issues.

Years-as-Resident = 11

Employer-Name = Dominos Pizza

Employer-Address = [719 N Henderson St, Galesburg IL](#)

How-Long-Employed = 2 months

Education = High School Diploma

Hobbies = Lifting, Gaming, Dungeons and Dragons, Magic the Gathering, reading both educational and fantasy books, listening to documentaries and podcasts.

Interests = Geopolitics, history, economics, social causes, environmental education, renewable energy

Additional-Information = I have a strong drive to help my community and country. I want to get out into the world and change it for the better and I need to start somewhere.

Qualifications = I have worked customer service positions since 2011, from fast food, to waiting/bartending, and banking. I know everybody and their mother in Galesburg and the surrounding areas due to this and moving a lot in the local area growing up. My people skills and willingness to listen, compromise, and communicate are my most valuable asset. I am always willing to learn and grow to continue giving back to and inspiring those around me.

Ethnic-Origin[] = White, not of Hispanic origin

Gender[] = Male

Birthdate = [REDACTED]

Client IP = 73.51.83.54



2022

Annual Comprehensive Financial Report

Year Ended December 31, 2022

Annual Comprehensive Financial Report of the City of Galesburg, Illinois

For the Fiscal Year Ended December 31, 2022

Prepared by: Finance Department

City of Galesburg, Illinois

Table of Contents
December 31, 2022

	<u>Page</u>
Introductory Section	
Transmittal Letter	i
Certificate of Achievement for Excellence in Financial Reporting	xii
Organization Chart	xiii
Elected and Appointed City Officials	xiv
Financial Section	
Independent Auditors' Report	1
Required Supplementary Information	
Management's Discussion and Analysis (Unaudited)	4
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	18
Fund Financial Statements	
Balance Sheet - Governmental Funds	20
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position	21
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	23
Statement of Net Position - Proprietary Funds	24
Statement of Revenues, Expenses, and Changes in Fund Net Position - Proprietary Funds	26
Statement of Cash Flows - Proprietary Funds	27
Statement of Fiduciary Net Position - Fiduciary Funds	29
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	30
Index to Notes to Financial Statements	31
Notes to Basic Financial Statements	32

City of Galesburg, Illinois

Table of Contents
December 31, 2022

	<u>Page</u>
Required Supplementary Information	
Historical Pension and Other Postemployment Benefit Information:	
Illinois Municipal Retirement Fund:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	89
Schedule of Employer Contributions	93
Illinois Municipal Retirement Fund - Town of the City of Galesburg:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	95
Schedule of Employer Contributions	97
Police Pension Plan:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	98
Schedule of Employer Contributions	100
Schedule of Investment Returns	101
Firefighters' Pension Plan:	
Schedule of Changes in the City's Net Pension Liability and Related Ratios	102
Schedule of Employer Contributions	104
Schedule of Investment Returns	105
Other Postemployment Benefit Plan:	
Schedule of Changes in the City's Net OPEB Liability and Related Ratios	106
Schedule of Employer Contributions	108
Schedule of Investment Returns	109
General Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	110
Special Revenue Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Economic Development Fund - Major Special Revenue Fund	111
Notes to Required Supplementary Information	112
Supplementary Information	
Major Capital Projects Fund	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Capital Planning Fund	113
Nonmajor Governmental Funds:	
Combining Balance Sheet	114
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	118

City of Galesburg, Illinois

Table of Contents
December 31, 2022

	<u>Page</u>
Special Revenue Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
City Gas Tax Fund	122
Motor Fuel Tax Fund	123
Federal Special Enforcement Fund	124
State Special Enforcement Fund	125
Stormwater Utility Fund	126
Foreign Fire Fund	127
Airport Fund	128
Property Redevelopment Fund	129
Public Transportation Fund	130
Public Transportation Projects Fund	131
911 Communication Fund	132
Town of the City of Galesburg Fund	133
Grants Fund	134
Parks and Recreation Fund	135
Debt Service Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
2011C Business Park Fund	136
2013A GO Bonds Business District Fund	137
2016 GO Bond Debt Service Fund	138
Capital Projects Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
2013A Business District Fund	139
Utility Tax Capital Projects Fund	140
TIF 3 Regency Capital Project Fund	141
Building Repair and Maintenance Fund	142
TIF Downtown Fund	143
TIF East Main Fund	144
Computer Replacement Fund	145
Vehicle Replacement Fund	146
Players Fields Fund	147
TIF IV Fund	148
TIF V Fund	149
Permanent Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Linwood Cemetery Fund	150
East Linwood Cemetery Fund	151

City of Galesburg, Illinois

Table of Contents
December 31, 2022

	<u>Page</u>
Component Unit	
Statement of Net Position and Governmental Funds Combining Balance Sheet	152
Statement of Activities and Governmental Fund Combining Statement of Revenues, Expenditures and Changes in Fund Balances	153
Statistical Section (Unaudited)	
Contents	154
Comments Relative to Statistical Section	155
Financial Trend⁶	
Net Position by Component - Last Ten Fiscal Years	156
Changes in Net Position - Last Ten Fiscal Years	158
Fund Balances, Governmental Funds - Last Ten Fiscal Years	162
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	164
Revenue Capacity	
Direct and Overlapping Property Tax Rates - Last Ten Tax Years	166
Assessed Value and Actual Value of Taxable Property - Last Ten Tax Years	168
Principal Property Taxpayers - Current Year and Ten Years Ago	170
Property Tax Levies and Collections - Last Ten Tax Years	171
Taxable Sales by Category - Last Ten Tax Years	172
Direct and Overlapping Sales Tax Rates - Last Ten Tax Years	174
Debt Capacity	
Ratio of Net General Bonded Debt Outstanding by Type - Last Ten Fiscal Years	175
Direct and Overlapping Governmental Activities Debt	177
Demographic and Economic Information	
Demographic and Economic Statistics - Last Ten Fiscal Years	178
Principal Employers - Current Year and Ten Years Ago	179
Full-time Equivalent City Government Employees by Functions/Programs - Last Ten Fiscal Years	180
Operating Information	
Operating Indicators by Function - Last Ten Fiscal Years	182
Capital Asset Statistics by Function - Last Ten Fiscal Years	184



July 7, 2023

To the Honorable Mayor, Members of the City Council, and Citizens of the City of Galesburg:

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2022.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon, a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Baker Tilly has issued an unmodified ("clean") opinion on the City of Galesburg's financial statements for the year ended December 31, 2022. The independent auditors' report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The city of Galesburg, incorporated on February 14, 1857, is located on Interstate 74 in northwest Illinois. Galesburg is located approximately 50 miles east of the Mississippi River. Galesburg is central 45 miles from both Peoria and the Quad Cities on I-74, and a three-hour train ride from downtown Chicago via Amtrak. This central location allows residents to be able to access a variety of different cities with ease. It currently occupies approximately 17.75 square miles and, based on the 2022 U.S. Census Bureau estimate, serves a population of 29,712. The City of Galesburg (City) is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The City is a home rule municipality and has operated under the Council-Manager form of government since 1957. Policy-making and legislative authority are vested in a governing council (Council) consisting of seven council members and a mayor. The Council appoints the government's city manager, who in turn appoints the heads of the various departments. The council members are elected, for four-year terms, from defined city wards. Residents of each ward vote for their ward's council member only. All city residents elect the mayor for a four-year term.

The City of Galesburg provides a full range of services, including police and fire protection, water service, refuse collection, recycling collection, landscape waste collection, parks, campground, municipal airport, municipal golf course, municipal indoor swimming pool, water park, recreational programs, public library, cemeteries, and the care of streets and sidewalks. The City of Galesburg also is financially accountable for a legally separated public library and the Town of the City of Galesburg, both of which are reported separately within the City of Galesburg's

financial statements. Additional information on these legally separate entities can be found in the notes to the financial statements.

The Council is required to adopt a final budget before the beginning of the fiscal year to which it applies. This annual budget serves as the foundation for the City of Galesburg's financial planning and control. The budget is prepared by fund, function (e.g., public safety) and department (e.g., police). Department heads may transfer resources within a division as they see fit. Transfer between departments, however, need special approval from the City Council.

Local economy

Galesburg is a strategic location for distribution operations, trans-loading, rail equipment manufacturing, assembly and repair operations, and value-added agribusiness. Due to its advantageous location, three industrial parks were created in the mid to late 1990's. In 2003, the City Council acquired additional land, 350 acres, which is adjacent to Interstate 74 to help more companies serve the consumers in or around the Galesburg market.

Central location and major transportation assets are among the greatest assets the Galesburg area has to offer. Galesburg's transportation industry has been a central component of its revitalization efforts. Burlington Northern Santa Fe (BNSF) Railway Company employs over 1,000 workers in the Galesburg Classification yard. BNSF operates various main lines that converge on Galesburg. Numerous trains travel through Galesburg before being re-routed to their destination.

There are various industrial facilities in the city that provide multiple benefits to the local economy. Examples include United Facilities, a large food warehousing and distribution facility; Midstate Manufacturing offering metal fabrication; and Blick Art Materials, an art supply mail order and distribution facility along with having store fronts in many cities. Other manufacturing companies include ILPEA which manufactures such things as plastic gaskets, and Pegasus Manufacturing which manufactures complex machined parts and assemblies for various industries.

In 2018, Jupiter Machine Tool, Inc. opened a facility in the community. The company specializes in manufacturing equipment that other manufacturing companies buy and then use for their operations. Also, in 2018, Midstate Manufacturing purchased two existing buildings on McClure Street and Monmouth Boulevard for expansion purposes. In 2019, Phoenix Investors purchased the former Maytag facility and commenced a complete renovation of the existing building. In 2020, Innovative Production USA announced the opening of their manufacturing company in Galesburg. The company focus is on converting sustainably grown agricultural inputs into high-quality plant-based food ingredients.

Sitka Salmon Shares, a subscription-based seller of fish, is a small business that Galesburg continues to grow due to Sitka acquiring another business located in Alaska. In 2015, the company purchased Big Blue Fisheries, a fish processing facility in Sitka, Alaska, which assists Sitka by creating a more integrated supply chain. In 2016, Sitka Salmon Shares expanded into a larger warehouse section to increase its freezer capacity to allow member growth.

The city continues to see growth in the retail sector. The community has seen the renovation and construction of a variety of retail establishments such as the Casey's General Store which opened on Seminary Street in the summer of 2015. Also, in 2015, a car wash was built on Carl Sandburg Drive. Midwest Uniform moved its location up Seminary Street. In 2016, a renovation of an existing building was completed to house Slumberland Furniture. Also, a newly constructed Hy-Vee gas station and convenience store was located on North Henderson Street. In 2017, the Yemm Chevrolet dealership completed the construction of a second building to provide additional

showroom space for its vehicles. Also, in 2017, Scott Equipment which sales power equipment and tools and provides repair services opened its doors on North Linwood Road. In 2019, a Verizon store opened on North Henderson Street. In 2020, Nature's Treatment refurbished a building and opened its cannabis dispensary business. In 2021, Desert Down Ranch Wear opened to provide another women's boutique.

Various establishments opened their doors in 2021. Desert Down Ranch Wear opened to provide another women's boutique that brings the latest in stylish western fashion, leather accessories and turquoise jewelry. Also opening in late 2021, is the Sprinkle and Spon Allery-Conscious Treats on Seminary Street which features plant based, allergy-friendly desserts. Reserve Artisan Ales and The Vault opened its facility and includes a pour-your-own style brewery featuring craft beer and a covered patio. The Vault will be a modern industrial event space within the Reserve Artisan Ales. The 18,000 square foot brick building was home to many businesses including car dealerships.

Seminary Square, a 140-acre regional shopping center, is anchored by Wal-Mart Supercenter and Menard's. The shopping center also includes retail and a few restaurants. In 2012, the Toyota dealership constructed a building in the highly traffic area of Seminary Square. After the Toyota dealership made the move, the locally owned Nissan dealership relocated to the former Toyota dealership on North Henderson Street. After the move, the Nissan dealership building went through a new façade, a remodeling of the interior of the building.

The former Walmart building was renovated and is now called the Galesburg Crossings. Six retail stores are located in the strip mall style building and includes PetSmart, Harbor Freight Tools, Marshall's, Dollar Tree, and Five Below. The City of Galesburg and the Knox County Area Partnership for Economic Development were key partners and were instrumental in bringing these national companies to the community, generating jobs and tax revenues.

In 2015, a Holiday Inn Express & Suites opened on East Main Street. The prior Holiday Inn on Washington Street was renovated and converted into a Baymont Inn & Suites. Some other commercial and retail expansion include an Aldi grocery store which constructed a site in the Gale Village development on North Seminary Street and opened in 2013. In 2019, Aldi's added an additional 1,200 square feet in order to provide additional products for its customers.

In regards to restaurants, in 2015, the construction of a Happy Joe's restaurant was completed on North Henderson Street. In 2016, the city welcomed an additional restaurant, Taco John's on North Henderson Street. Also, in 2016, Arby's restaurant demolished its old building and constructed a new restaurant at the same location on North Henderson Street. Finally, in 2016, Pizza Ranch opened its doors next to the Aldi's grocery store on North Seminary Street. In 2017, two downtown restaurants opened, the Masa Sushi and Hibachi Steakhouse, which offers a variety of sushi entrees and traditional hibachi dinners and the Koreana Restaurant which features South Korean cuisine. Also, in 2017, Starbucks opened on North Henderson Street. In late 2017, Burger King opened its new restaurant on Seminary Street next to Casey's General Store. In 2018, more restaurants opened. These restaurants include 156 East on Main Street, Craft Butcher and Deli on Seminary Street and Carriage House Bakery, Coffee and Ice Cream Shop also on Seminary Street. In 2019 Culver's Restaurant opened on North Henderson Street. Also, in 2019, McAlister's Deli opened on Gale Village Drive, Jimmy's Pizza in the downtown area, and Judy's Family Café on North Broad Street. In 2020, more restaurants opened in the city which includes La Cantinita and Lenny's Grill & Subs. In 2022, the Reserve Artisan Ales opened in the fully-rehabbed structure at 185 South Kellogg Street.

Galesburg has attracted employers due to the city's low costs, market access and transportation assets. Retail developments in the downtown area include Jimmy John's and Iron Spike Brewery. In 2017, a new shoe store, 6140Run! also located in the community. Through programs such as

the City's Revolving Loan Program, funds are made available for new entrepreneurs and small business start-ups. Business start-ups occurred along Seminary Street and Main Street. Small business start-ups such as Denim and Pearls has impacted the city's economy in a positive way.

In 2017, Discovery Depot, a children's museum, announced the expansion of exhibits to the second floor of their existing building which allows the museum to attract more visitors. The expansion was possible due to the museum's capital campaign. The City of Galesburg also provided TIF funding to the museum for the various projects.

The facade improvements approved along Main Street have impacted the local economy by creating a vibrant and thriving downtown area. In 2015, Council approved a façade grant for 250 E Main Street. The scope of work involved window replacement on the north and east sides of the first floor and installation of new vestibules on the north and east sides. In 2016, a former bank building was renovated to house a 24-hour, 10,000 square foot, Knox County YMCA location to provide its members with two locations in the community. In 2017, the City Council approved a TIF and façade agreement for the Cornucopia, an artisan and specialty grocery store which is located on South Seminary Street. In 2018, the City Council approved a façade agreement for Craft restaurant located at 41 South Seminary Street. In 2020, the City Council approved the façade assistance for 169 North Broad Street for the Safe Harbor Family Crisis Center Purple Hanger Resale Shoppe. Also, in 2020, a façade grant was provided to Willis Lofts on North Seminary Street to assist in the restoration of the exterior of the building. In 2022, façade agreements were made to Iron Spike Brewing Company located at 150 East Simmons Street and The Bar 65 located at 65 South Cherry Street.

In 2017, the City was awarded a \$378,000 grant through the Illinois Housing Development Authority's (IHDA) single-family rehabilitation grant program to make repairs on low-income houses over the next two year. The grant allowed the City to present forgivable loans to homeowners, depending on the cost of the work required in the homes. The homes selected for the program were required to be existing residential properties privately owned and used as the owner's primary residence. The City committed \$20,000 in matching funds for the grant. In 2020, grant dollars in the amount of \$250,000 was provided to businesses due to the interruption of services due to the COVID 19 pandemic. While not required for the grant, the City Council approved matching the grant dollars with City funds for the program.

The medical sector has also seen growth. The Veterans Affairs (VA) Clinic constructed a facility which opened in 2013. In 2014, another medical clinic opened its doors, the Cancer Care Clinic, which constructed its facility near the VA outpatient clinic. In 2018, a dialysis center, the Fresenius Kidney Care, was constructed on Seminary Street. In 2015, OSF St. Mary Hospital unveiled an intensive cardiac care unit of the hospital which allowed the hospital to expand technological features. In 2015, the OSF hospital also completed the mammography unit, chapel and admitting area and began renovation of its laboratory. In 2016, the OSF's Galesburg Health Clinic revealed the newly remodeled clinic, which included 40 new exam rooms and a new lobby. In 2017, the main lobby of the OSF St. Mary Medical Center renovation was completed and created a more efficient flow for patients and visitors while creating a more open and healing environment. In 2017, the OSF group began working on the expansion and renovation of the surgery, laboratory department and center for outpatient services. Also, in 2017, OSF Life Flight began a daily relocation of a Peoria-based helicopter to the OSF St. Mary Medical Center in Galesburg. The repositioning allows OSF HealthCare to provide a more-timely response for helicopter transfers to patients from the west-central region area which includes Galesburg, Monmouth, Kewanee, and the Quad-Cities. In 2020, OSF expansion projects included a new family birthing center and expansion and renovation of the surgical services floor, center for outpatient services, and laboratory. During 2020, OSF started providing inpatient dialysis and also an extensive brick replacement project. In 2022, the OSF Healthcare's new Prompt-Care clinic opened at the former Cottage Hospital's emergency department at 695 North Kellogg Street. Also in 2022, Solvera

Health clinic opened at 256 South Soangetaha Road with services including primary care, urology, lab work, specialty referrals, physical therapy, and women's birth control.

Local government has also added to the local economy through construction projects. In 2015, the Galesburg transit buses and handivans relocated to a new City transit facility on Monmouth Boulevard. The 20,000 square foot facility was constructed with federal and state grant funds for a total of approximately \$4.2 million. Also, in 2015, an open house was held at the renovated Amtrak train station. Amtrak improvements included a windowed extension to the depot looking out on the railroad tracks and the addition of a ticket booth for Burlington Trailways buses. Finally, in 2015, a parking lot renovation, located at Seminary Street and Mulberry Street, with a cost of approximately \$770,000, was completed. The project added parking spots, widening of the entrance, landscaping, and decorative lighting. In 2017, the City completed the renovation of the Public Safety Building. In 2017, the Knox County Courthouse completed the final major phase of its exterior renovation projects which included the reconstruction of the east entrance. The newly renovated Park Plaza opened in September 2020. Both Park Plaza and Parking Lot E underwent renovations to the existing spaces that had become deteriorated. The Park Plaza project provides the availability of a downtown area space for community events.

In 2022, the Galesburg Public Library held a groundbreaking ceremony at the new building construction site on the corner of West Main and South Academy streets. The library received \$15.3 million from the Illinois State Library through the Public Library Construction Act Grant. The grant covers 75% of qualifying construction expenses, and the library is responsible for raising the remaining funds.

Various educational sites have already or will be changing. In 2012, one of the five elementary schools, Steele School, received renovations which included remodeling of classrooms, a new gymnasium/multi-purpose space and a new administrative area. In 2014, the Galesburg High School officially opened its new athletic stadium. The multi-million dollar project includes a football complex, a multi-purpose building, attached two-story field house and a 2,840-seat stadium. Additionally, two additional basketball courts, tennis courts, soccer field and improvements to the varsity baseball and wrestling areas were completed. In 2015, the Galesburg High School renovated the front entry way of its main building. In 2016, the Galesburg CUSD 205 opened the doors of a new elementary school. In 2015, Knox College received a \$5 million donation to support the construction of the new Whitcomb Art Building; the art building was dedicated and opened in 2016.

In 2018, the Galesburg school board approved a multi-million dollar facilities plan of renovating some existing buildings and allowing some other buildings to be decommissioned. The addition and renovation projects took place at Lombard Middle School, King Elementary School, Steele Elementary School, and the Galesburg High School. Lombard Middle School now houses all fifth and sixth graders in the district. In 2022, the high school campus transitioned into a junior and senior high school and is now a seven through twelve grade attendance center. In 2022, the high school portion of the facility erected a new band room and fourteen additional classrooms.

In 2021, the school district board of education approved a contract to purchase a building near the high school for \$1.3 million. One of the uses that the district will utilize the building is for its pre-school program.

In 2022, the Carl Sandburg College began making plans on a new multi-million dollar Science and Technology Center that will be located on the main campus. The new, state of the art facility is estimated to be completed in the summer of 2024.

Residential and commercial programs and construction has also occurred in the city. In 2012, a 60 unit apartment complex was constructed to fill a void in the student housing market for Carl Sandburg College. In 2016, a subdivision project, Lincoln Park Estates, began to construct town homes and single-family dwelling houses. The first units were ready for families in 2017. In 2017, the City Council approved the development agreement with MLKKM Properties, LLC on the development of approximately six acres of commercial property north of Gale Village. It is anticipated that after the commercial property is developed, the next step of the plan would be to develop residential property in the area.

In 2021, i3 Broadband announced that the company will be expanding its fiber optic high-speed internet service to the entire city of Galesburg. The company announced it would invest millions of dollars to provide broadband service to Galesburg. Construction will begin and the company will acquire a retail location for service and billing needs which will bring new jobs to the community. The delivery of the broadband service to the city started to occur in 2022.

The City has completed the construction of three grade separations, with a combined total value of \$33.5 million. In 2012, the first bridge, the West Main Street overpass, or the Moffitt bridge, was completed. In 2014, the North Seminary Street bridge, the Bickerdyke Bridge, was completed and allows better access and removes the delay of railroad traffic to the medical facilities when traveling from the south to north end of the community. The final bridge completion on East Main Street was completed in the summer of 2018. Given the difficulty and timeliness needed to complete the East Main Street underpass bridge, this project was intentionally left as the last one to be completed. The grade separations improve emergency response times and traffic.

The most recent per capita income is reported at approximately \$47,985. In 2013, the unemployment rate was 8.9% and in 2022 the rate decreased to 5.2%. The decreased unemployment rate could be attributed to an increase in labor force participation. The unemployment decreased from 6.6% in 2021 to 5.2% in 2022 which could be the result of businesses continuing to increase business activity to pre-pandemic capacity. With the current information available, in ten years, school enrollment decreased by 760 students, bringing the student body total to 3,902 students in 2022. The decrease could be attributed to the decrease in population during the same time period.

Long-term financial planning

As a strategic plan for future business growth, the City owns a logistics park consisting of approximately 350 acres. The location of the logistics park is exceptional as Interstate 74 is adjacent to the north of the park, the Burlington Northern Santa Fe Railway and Illinois Route 150 are adjacent to the south of the park, and Knox County Highway 10 is adjacent to the east of the park. All infrastructures are adjacent to the site. Additional infrastructure improvements have been implemented such as water line extension, sewer extension, broadband upgrades, and curb cuts. Also, as a result of the annexation of the logistics park properties, various properties became contiguous to the City limits.

In 2019, the city-owned park was named a certified site in the BNSF Premier Parks, Sites and Transload program. At the time, the park joined only 17 other rail-served sites in the U.S. as part of BNSF's certification program, which means these parks will be marketed by BNSF. BNSF created the certification program to help identify and develop rail-oriented sites. Site certification is a process where a third party evaluates the shovel-readiness of development site. The designation is an important marketing item that communicates to prospective developers that the site has been vetted and that development on the site can proceed in an expedited manner. Businesses that locate on a certified site can expect development timelines to be shorter.

The City established the Planning Fund to plan and prepare for future capital improvements to City owned buildings. The Planning fund's purpose is to achieve high impact, quality of life or economic development pursuits that will further stabilize the City's revenue sources. The Planning Fund provides the City Council with opportunity and funds to direct Administration to pursue short-term and long-term projects that will enhance the community in a variety of ways.

In June 2008, the City Council approved the ordinances adopting, designating, and approving the TIF IV Redevelopment Project Area and an ordinance adopting tax increment financing for same. The TIF IV encompasses some of the downtown area as well as the East Main Street corridor stretching to I-74. The TIF IV district has a life of 23 years in accordance with state statute. The City has voluntarily agreed to refund increment to affected taxing bodies after 12 years for the portion of the district located east of Grand Avenue. The establishment of the TIF IV district plays a crucial role in providing redevelopment incentives for the affected areas.

The City Council also approved the ordinances adopting, designating, and approving the TIF V Redevelopment Project Area and an ordinance adopting tax increment financing for same. The TIF V encompasses the area east of I-74 and located along East Main Street. The TIF V district will have a life of 23 years in accordance with state statute. The establishment of the TIF V district plays a crucial role in providing redevelopment incentives for the affected area and to induce additional highway commercial development.

The purpose of the TIF programs includes the following: 1) to stabilize property values in the proposed district, 2) to induce redevelopment of dilapidated, obsolescent or severely limited parcels, 3) to provide necessary public infrastructure and facilities to accommodate development, and 4) to increase the value of properties within the TIF through the above activities.

In August 2009, the City successfully applied for a twenty-year, zero percent, \$1.1 million public water supply loan with one-half of the loan being funded under the American Recovery and Reinvestment Act of 2009 (ARRA) and with only one-half of the ARRA funds needing to be repaid. The work funded by the loan and stimulus funds included flood proofing existing structures at the City's water production facilities along the Mississippi River near Oquawka by raising structures, waterproofing, and adding flood doors and sheet piling to protect the facilities.

In 2011, the construction of a water treatment plant in Oquawka, Illinois was completed. The estimated \$18 million construction project was funded through two bond issuances; \$10 million of general obligation bonds sold in December 2007 and \$10 million of revenue bonds sold in November 2008 with both bond issues being refunded for savings purposes in 2015 and 2017, respectively. In order to pay the annual debt service payment for these two bond issuances, the Water Fund must have water rates established to cover the principal and interest costs, approximately \$1.3 million, for each year. The facilities in Oquawka include filters, water contact storage tanks, well pumps, increased capacity of the chlorination system, and an overall increase in capacity to 12 million gallons per day of total production. The improvements provide finished water through the City's pipeline which greatly benefits the existing transmission pipeline and treatment process and allows the City to be a more regional provider of finished water.

In 2013, the City Council approved the creation of a Business Development District (BDD). The BDD was created to assist with funding public infrastructure required for the Gale Village subdivision on North Seminary Street, near the U.S. 34 interchange. A BDD is a special taxing district, authorized to undertake certain public improvements to be financed through the issuance of notes or bonds that are, in turn, retired by the levy of a sales tax within the geographic boundaries of the district. In this case the proposed tax would be a one percent sales tax and a one percent hotel tax applied within the district. Prior to creation of the BDD, the cost to upgrade existing infrastructure and build new infrastructure sufficient to support new development created a financial burden that deterred growth in that area. The BDD will allow for public

improvements to take place and the area within the BDD will be more attractive for future development which would increase the city's tax base.

In 2013, the City Council approved the establishment of the Galesburg Promise which is a program to provide scholarships for the Galesburg students to attend Carl Sandburg College. The purpose of the program is to keep young people in the community and increase the educational level of our workforce. A skilled workforce is essential to attract new business and provide workers for existing businesses to grow and expand. In addition, a significant number of students attending Community Unit School District 205 come from homes that have income levels at or below the poverty. Finally, the program serves as a motivator for youth to complete high school and be confident that they will have access to an opportunity at Carl Sandburg College. Funds for the program come from public and private sources with the City's portion coming from a portion of the generated hotel/motel tax. In 2016, the City Council improved an increase in the hotel/motel tax, effective January 1, 2017, with the additional revenue going to the Galesburg Promise Program. An account is established at the Galesburg Community Foundation to receive, invest, and disburse the funds. A governing board of City, Carl Sandburg College and District 205 members oversee operations and report to the participating institutions.

In 2014, a public-private partnership for economic development was created. The City Council approved the agreement to work with an executive director and board of directors for the entity with the aim of growing jobs and retaining business, locally. The partnership is a valuable resource for new and existing companies that are interested in pursuing business opportunities in the Galesburg area.

In 2015, the City Council approved an electric and natural gas utility tax to fund capital improvements and infrastructure. The utility tax went into effect on January 1, 2016. A portion of the tax is used to fund general obligation bonds to pay for various capital improvement projects that will be completed throughout the community.

In 2016, the City Council authorized the issuance of approximately \$10 million in general obligation bonds to cover various capital and infrastructure projects completed within the city. A portion of the utility tax is utilized to fund the bonds for the capital projects. The debt was structured as a 20-year issuance with a final payoff in 2035. The City plans to abate property taxes on the debt.

In 2016, the City was successful in applying for a \$4 million forgivable loan from the IEPA to replace a portion of the privately-owned lead line water services. The replacement of the lead lines was completed by a high priority-based selection on various criteria and by application of property owners to participate in the replacement program. The replacement of privately-owned lead line services began in 2017 and will continue throughout the years. Phase I of the project replaced 499 lead service lines.

In 2018, the City Council approved Phase II of the replacement of lead water service lines financed through a \$2 million forgivable loan from the IEPA Public Water Supply Loan Program. The second group of addresses were selected with the same criteria as Phase I, prioritizing all homes that exceeded the EPA action level of 15 ppb when tested, low to moderate income homes in low to moderate income neighborhoods identified in the 2010 census. In 2019, the City Council approved Phase III of the replacement of lead water service lines financed through a \$2 million forgivable loan. In 2020, the City Council approved Phase IV of the replacement of lead water service lines through the forgivable loan program in the amount of \$2 million. In 2021, Phase V of the replacement of lead service water lines was completed. Through the five phases, in total, the City has replaced a total of 2,650 lead service lines. The final Phase VI will replace the remaining 400 lead water service lines that are remaining in the city. This project is anticipated to be completed in the summer of 2023.

In 2019, Public Act 101-0027 legalized the sale, possession and use of cannabis for recreational purposes by adults over age 21 starting January 1, 2020. It allows municipalities to adopt zoning rules for cannabis related businesses. In 2019, the City Council approved a 3% use tax that will be utilized to assist in providing services to the citizens of the community. This tax is collected by the Illinois Department of Revenue and remitted to the City.

In order to promote tourism, in December 2019, the City Council approved an agreement with the Galesburg Tourism and Visitors Bureau. The group incorporated and undertook the necessary steps to receive grant funding from the state. The group has a nine-member board which includes the city manager and the mayor.

In 2019, the City, in partnership with a solar development partner, built a 1.375 Mega Watt solar farm at the water treatment facility located in Oquawka, Illinois. The array went online in March 2020. The solar development partner paid for the cost of the construction, as well as covers the cost of operation of the solar facility and sells the City power at a discounted rate. Under the Long-Term Renewable Resource Procurement Plan, the solar development partner receives renewable energy credits for the power produced from the site, which will offset a large portion of the construction and operation costs for the project. This project is expected to save the City approximately \$1.7 million over the life of the contract (twenty-five years) and \$3.8 million if the City elects to renew the contract for an additional twenty-year term.

In 2020, the Galesburg Transit Corporation was dissolved, and the assets were turned over to the City to allow the City to manage and operate the fixed route transit operation for the community. By combining the fixed route bus services with the handivan services, the City realizes increased responsiveness and accountability, better utilization of fleet resources and maintenance capacities and eliminated duplicate administrative services.

In 2020, the City contracted the professional services of a firm to conduct a water rate study for the Water Department. The firm provided information on topics such as a review of the existing water rates and development of a recommended rate structure, development a long-term financial plan and reviewed the operating and maintenance costs which included a review of the administrative overhead. Also, in 2020, The City Council approved a land lease with the National Stearman Foundation to provide a permanent home for a facility for the National Stearman Fly-In at the Galesburg Municipal Airport.

In 2021, the City completed the construction of the Street Division building which includes inside storage and an office area. The former Street division building was also renovated and houses the Traffic and Electrical operations. Also in 2021, the Street Division converted the remaining City-owned parking lot lights to LED.

In 2022, the City Council approved a business incentive program. The intent of the program is to increase minority and/or women owned businesses. Focus of the program will be to increase the frequency of minority business startups, increase the number and success of minority owned businesses, increase business occupancy on the southside of the community, and encourage urban ag pilot programs.

In 2022, the City Council approved the ordinance to increase the home rule sale tax rate from 1% to 1.25%. The tax will become effective July 1, 2023. Per the ordinance, the increase of the tax is for furtherance of economic development; to provide additional revenue for infrastructure improvements; and to provide a budget neutral method of funding projects.

Energy aggregation was approved by the citizens of Galesburg with the election in November 2012. For historical purposes, in 2016, the City Council approved a 24-month agreement for municipal aggregation of 100 percent renewable electric supply in the amount of \$0.05635/kwh.

In 2018, the City Council approved a 36-month agreement with a rate of \$0.04921/kwh with 100% renewable energy for year one and \$0.04912 for years two and three. In 2021, a 36-month agreement was approved for 100% renewable energy at a rate of \$.05499/kWh.

Since 2010, the City has worked with a consultant to bid out City electricity in order to ensure the City is receiving competitive rates from reliable energy suppliers for its own municipal use. The prior two agreements expired on September 30, 2016 and September 30, 2018 for 100 percent renewable energy at the cost of \$0.04389/kWh and \$0.05366/kWh, respectively. The contract, approved in 2018, for 36-months was for renewable energy at the cost of \$0.04486/kWh. In 2021, the City Council approved a 24-month agreement for standard energy at a rate of \$.05478/kWh.

Relevant financial policies

The City's Investment Policy is presented and approved on an annual basis for City Council's review. The goal of the City management is to have 100% of its idle funds invested at all times in interest bearing accounts. This goal will ensure City management is using the available funds to their maximum. The Investment Policy states that all available funds are managed and invested with three primary objectives listed in priority order: safety, liquidity and return on investment. Investment opportunities are limited by the parameters found in Illinois Statutes 30ILCS235. The prudent person standard is used in managing the City's overall portfolio.

Each year the City's Financial Policies are reviewed and updated where necessary to consider changes in GAAP, Government Audit Standards, and the City's budget process. The financial policies include a definition of the financial reporting entity, measurement focus and basis of accounting, operating revenue policies, operating expense policies, balance sheet policies, budget policies, capital improvement policies, vehicle replacement plan policies, building repair and maintenance plan policies, computer replacement plan policies, debt policies, federal funding in relation to OMB Guidance, pension policies, risk management policies, economic development fund and GASB 34. The Council annually approves the financial policies to ensure funds are spent and managed in the most cost-effective manner based on the services provided while ensuring the financial records are maintained in accordance with GAAP, Government Auditing Standards and state and federal laws.

During the annual budget process, the City staff will review and recommend modifying user fees, when needed, to recover the necessary costs associated with issuing and administering various services. Such fees include licenses, fines, permits and user fees. The recommended fee changes are provided to City Council for consideration. If approved by Council, the revenue changes are incorporated into the City's annual budget.

Major Initiatives

Galesburg is a great place to work, live and raise a family. The City of Galesburg is dedicated to constantly improving the delivery of its services thereby enhancing the quality of life for its residents and the operating environment for its businesses. Among the City's more significant accomplishments in 2022 were the following:

- The City Council approved the 2022 strategic plan and mission statement. The five strategic priorities include public safety, community and youth engagement, housing, economic growth and strength, and customer-focuses governance.
- Approved the last phase of replacing privately owned lead service lines. The scope of the approved sixth phase of the project will complete the remaining 400 lead water service lines.

- Launched a citizen satisfaction survey gathering feedback on City programs, services, and quality of life in Galesburg.
- Approved new business incentives to increase minority and/or women owned businesses.
- The reconstruction of North Kellogg Street
- Approved a resolution which expresses the City Council's intent to pledge one million dollars towards the construction and development of a site for the National Railroad Hall of Fame.
- Provided a major project grant to FCA, LLC that provides custom industrial packing solutions and is proposing to use 1200 Monmouth Boulevard.
- Approved a TIF redeveloper agreement with Galesburg Symphony Society/Knox Galesburg Symphony for the renovation of the underutilized building at 95 North Seminary Street.
- Provided a housing repair assistance program to provide financial assistance in the form of a grant to low-to-moderate income owner occupied homes to bring homes into compliance with housing standards and adopted construction codes and ordinances.
- Established an airport advisory commission to provide recommendations on capital projects, expansion, and rules and regulations for the City's municipal airport.
- Utilized the American Rescue Plan Act (ARPA) funds to pay for public safety wages which will free up funds to be utilized for community programs and projects.
- Construction of a new parking lot located on the northeast corner of Seminary Street and Mulberry Street in the downtown area.
- Replacement of storm sewer existing underneath South Street between Monmouth Boulevard and Holton Street.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Galesburg for its annual comprehensive financial report for the fiscal year ended December 31, 2022. This was the twenty-seventh consecutive fiscal year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both general accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the entire staff of the finance department and all other offices that provided assistance and support throughout the preparation of this report. We extend our appreciation to everyone who assisted in this effort. I would also like to thank the Mayor and the City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Galesburg's finances.

Respectfully submitted,

Gloria Osborn

Gloria Osborn
Director of Finance and Information Systems



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Galesburg
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

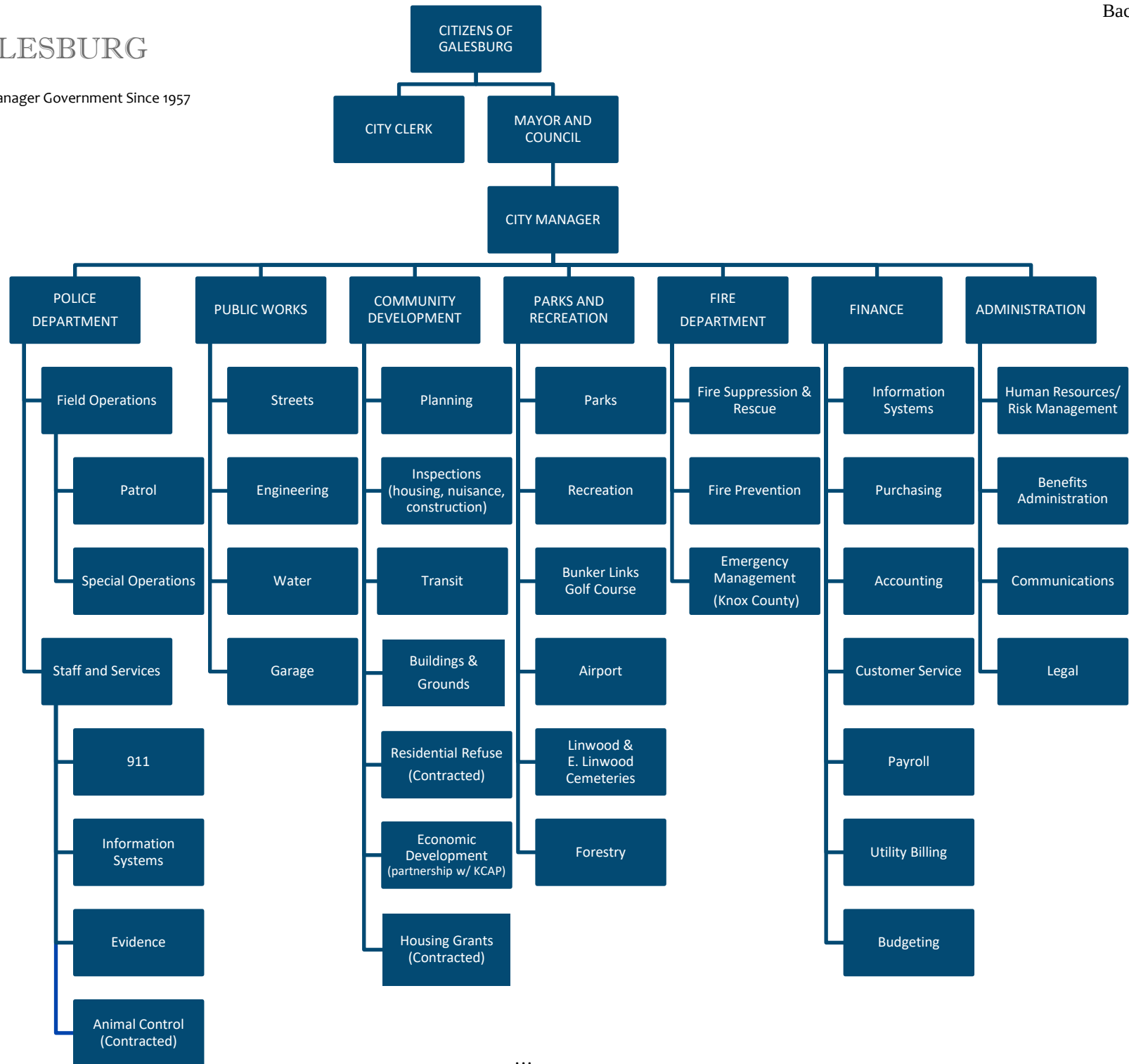
Christopher P. Morill

Executive Director/CEO

CITY OF GALESBURG

Organizational Chart

Operating Under Council – Manager Government Since 1957



City of Galesburg, Illinois

**Elected and Appointed City Officials
Year Ended December 31, 2022**

Elected Officials

Peter Schwartzman
Mayor

Council Members

Bradley Hix, First Ward
Wayne Dennis, Second Ward
Kevin Wallace, Third Ward
Dwight White, Fourth Ward
Jaclyn Smith-Esters, Fifth Ward
Sarah Davis, Sixth Ward
Larry Cox, Seventh Ward

Kelli Bennewitz
City Clerk

Gloria Osborn
City Treasurer

Appointed Officials

Gerald C. Smith, Sr.
City Manager

Department Directors

Wayne Carl, Director of Public Works
Gloria Osborn, Director of Finance and Information Systems
Steve Gugliotta, Director of Community Development
Elizabeth Varner, Director of Parks and Recreation
Russ Idle, Police Chief
Randy Hovind, Fire Chief



Independent Auditors' Report

To the Mayor and City Council of
City of Galesburg

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Galesburg (the City), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2022 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Town of the City of Galesburg, which represents 2 percent, 6 percent, and 1 percent, respectively, of the assets/deferred outflows of resources, net position, and revenues of the governmental activities and 2 percent, 2 percent, and 4 percent, respectively, of the assets/deferred outflows of resources, fund balances/net position, and revenues/additions of the aggregate remaining fund information. We also did not audit the financial statements of the Galesburg Public Library Foundation, which represents 17 percent, 26 percent, and 9 percent, respectively, of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Town of the City of Galesburg and the Galesburg Public Library Foundation are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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. The financial statements of the Town of the City of Galesburg and the Galesburg Public Library Foundation were not audited in accordance with *Government Auditing Standards*.

Emphasis of Matter

As discussed in Note 1, the City adopted the provisions of GASB Statement No. 87, *Leases*, effective January 1, 2022. 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 the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' 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 auditors' 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 GAAS and *Government 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 GAAS and *Government 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 City'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 City'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is 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 supplementary information is 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. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 7, 2023 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Baker Tilly US, LLP

Oak Brook, Illinois
July 7, 2023

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

It is an honor to present to you the financial picture of the City of Galesburg, Illinois (the City). We offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2022. We encourage readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the City's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

Financial Highlights

- > The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$67.3 million (net position).
- > In total, net position increased by \$13.3 million.
- > As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$52.5 million, an increase of \$5.7 million in comparison with the prior year. Approximately \$10.0 million is available for spending at the government's discretion (unassigned fund balance).
- > General revenues accounted for \$39.9 million in revenue or 70 percent of all governmental revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$17.2 million or 30 percent of total governmental revenues of \$57.1 million.
- > The City had \$45.6 million in expenses related to government activities. However, only \$17.2 million of these expenses were offset by program specific charges and grants.
- > At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11.2 million, or 39.8 percent of total General Fund expenditures.
- > The City's total long-term debt, excluding compensated absences, net pension liability, and net OPEB liability, decreased by \$1.7 million during the current year to \$20.8 million.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The basic financial statements are comprised of three components:

- > Government-wide financial statements,
- > Fund financial statements, and
- > Notes to basic financial statements.

This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business, and are reported using the accrual basis of accounting and economic resources measurement focus.

The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the fiscal year being reported. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, economic development, public safety, public works, and culture, education, and recreation.

The government-wide financial statements include the funds of the City (primary government) and an organization for which the City is accountable (Galesburg Public Library, a discretely presented component unit).

Fund financial statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary and fiduciary funds.

Governmental funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements and are reported using the modified accrual basis of accounting and current financial resources measurement focus. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources; as well as, on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains 3 major individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Economic Development Fund, and Capital Planning Fund, all of which are considered to be major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining schedules elsewhere in this report. The City adopts an annual budget for each of the major funds listed above. A budgetary comparison statement has been provided for each major fund to demonstrate compliance with this budget.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Proprietary funds

The City maintains two different types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business type activities in the government-wide financial statements. The City utilizes enterprise funds to account for its water utility and refuse services. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

The City uses an internal service fund to account for liability insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within governmental activities in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water Fund and the Refuse Fund. Conversely, the internal service fund is combined into a single, aggregated presentation in the proprietary fund financial statements.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that for the government-wide financial statements.

Notes to basic financial statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's pensions and other post-employment benefits. Supplementary schedules include combining and individual fund schedules of all non-major funds and Fiduciary Funds.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Government-Wide Financial Analysis

Table 1
Condensed Statements of Net Position
(in millions of dollars)

	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
Assets									
Current and other assets	\$ 79.5	\$ 65.6	21.2%	\$ 15.4	\$ 13.9	10.8%	\$ 94.9	\$ 79.5	19.4%
Capital assets	81.8	79.7	2.6%	34.9	34.9	-%	116.7	114.6	1.8%
Total assets	161.3	145.3	11.0%	50.3	48.8	3.1%	211.6	194.1	9.0%
Deferred outflows of resources									
Deferred outflows related to pensions and OPEB	30.1	27.6	9.1%	0.5	0.7	(28.6)%	30.6	28.3	8.1%
Deferred charge on refunding	-	-	-%	0.7	0.8	(12.5)%	0.7	0.8	(12.5)%
Total deferred outflows of resources	30.1	27.6	9.1%	1.2	1.5	(20.0)%	31.3	29.1	7.6%
Liabilities									
Long-term liabilities	96.2	118.3	(18.7)%	13.5	14.8	(8.8)%	109.7	133.1	-17.6%
Other liabilities	7.7	5.6	37.5%	2.9	3.0	-3.3%	10.6	8.6	23.3%
Total liabilities	103.9	123.9	(16.1)%	16.4	17.8	(7.9)%	120.3	141.7	-15.1%
Deferred inflows of resources									
Property taxes levied for future periods	9.1	9.5	(4.2)%	-	-	-%	9.1	9.5	-4.2%
Deferred inflows related to leases	0.5	-	-%	-	-	-%	0.5	-	-%
Deferred inflows related to pensions and OPEB	43.7	16.8	160.1%	2.0	1.2	66.7%	45.7	18.0	153.9%
Total deferred inflows of resources	53.3	26.3	102.7%	2.0	1.2	66.7%	55.3	27.5	101.1%
Net position									
Net investment in capital assets	74.3	71.6	3.8%	23.3	22.4	4.0%	97.6	94.0	3.8%
Restricted	14.1	8.6	64.0%	1.1	-	-%	15.2	8.6	76.7%
Unrestricted	(54.2)	(57.5)	(5.7)%	8.7	8.9	-2.2%	(45.5)	(48.6)	(6.4)%
Total net position	\$ 34.2	\$ 22.7	50.7%	\$ 33.1	\$ 31.3	5.8%	\$ 67.3	\$ 54.0	24.6%

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Normal Impacts

There are six basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

Net results of activities – which will impact (increase/decrease) current assets and unrestricted net position.

Borrowing for capital – which will increase current assets and long-term debt.

Spending borrowed proceeds on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.

Spending of non-borrowed current assets on new capital – which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

Principal payment on debt – which will: (a) reduce current assets and reduce long-term debt; and, (b) reduce unrestricted net position and increase net investment in capital assets.

Reduction of capital assets through depreciation – which will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, total net position increased by \$13.3 million from \$54.0 million to \$67.3 million. The City's total assets and deferred outflows equal \$242.9 million. The City's total liabilities and deferred inflows equal \$175.6 million.

By far the largest portion of the City's net position is its investment in capital assets. This consists of land, buildings, machinery, equipment and infrastructure less depreciation and any related outstanding debt used to acquire these assets. The City uses these capital assets to provide services to the residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A restricted portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The governmental activities unrestricted balance had a deficit of \$54.2 million in 2022 as a result of recording the net pension liabilities for Police and Firefighters' pension plans and the net OPEB liability. The unrestricted balance for business-type activities of \$8.7 million may be used to meet the ongoing City obligations to their citizens and creditors.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Table 2 Condensed Statements of Activities (in millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	2022	2021	Change	2022	2021	Change	2022	2021	Change
Revenues									
<i>Program revenues</i>									
Charges for services	\$ 6.1	\$ 6.2	-1.6%	\$ 10.1	\$ 9.6	5.2%	\$ 16.2	\$ 15.8	2.5%
Operating grants and contributions	8.5	5.8	46.6%	-	-	-%	8.5	5.8	46.6%
Capital grants and contributions	2.6	0.8	225.0%	-	-	-%	2.6	0.8	225.0%
<i>General revenues</i>									
Property taxes	9.6	9.6	-%	-	-	-%	9.6	9.6	-%
Other taxes	28.7	25.8	11.2%	-	-	-%	28.7	25.8	11.2%
Other general revenues	1.6	0.9	77.8%	0.1	-	-%	1.7	0.9	88.9%
Total revenues	57.1	49.1	16.3%	10.2	9.6	6.3%	67.3	58.7	14.7%
Expenses									
General government	9.6	12.2	-21.3%	-	-	-%	9.6	12.2	-21.3%
Economic development	2.7	1.8	50.0%	-	-	-%	2.7	1.8	50.0%
Public safety	20.8	24.5	-15.1%	-	-	-%	20.8	24.5	-15.1%
Public works	8.0	6.5	23.1%	-	-	-%	8.0	6.5	23.1%
Culture, education, and recreation	4.2	3.9	7.7%	-	-	-%	4.2	3.9	7.7%
Interest and fiscal charges	0.3	0.3	-%	-	-	-%	0.3	0.3	-%
Water	-	-	-%	5.6	5.4	3.7%	5.6	5.4	3.7%
Refuse	-	-	-%	2.8	2.8	-%	2.8	2.8	-%
Total expenses	45.6	49.2	-7.3%	8.4	8.2	2.4%	54.0	57.4	-5.9%
Change in net position	11.5	(0.1)	-11,600%	1.8	1.4	28.6%	13.3	1.3	923.1%
Net position, beginning of year	22.7	22.8	-0.4%	31.3	29.9	4.7%	54.0	52.7	2.5%
Net position end of year	\$ 34.2	\$ 22.7	50.7%	\$ 33.1	\$ 31.3	5.8%	\$ 67.3	\$ 54.0	24.6%

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2022 and 2021. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Normal Impacts

There are eight basic (normal) impacts that will affect the comparability of the revenues and expenses on the Statement of Activities summary presentation.

Revenues

Economic condition – which can reflect a declining, stable or growing economic environment, and has substantial impact on state sales, replacement and hotel/motel tax revenue; as well as, public spending habits for building permits, elective user fees, and volumes of consumption.

Increase/decrease in City approved rates – while certain tax rates are set by statute, the City has significant authority to impose and periodically increase/decrease rates (water, home rule sales tax, etc.).

Changing patterns in intergovernmental and grant revenue (both recurring and non-recurring) – certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while non-recurring grants are less predictable and often distorting in their impact on year to year comparisons.

Market impacts on investment income – the City's investments may be affected by market conditions causing investment income to increase/decrease.

Expenses

Introduction of new programs – within the functional expense categories (general government, economic development, public safety, public works, and culture, education, and recreation), individual programs may be added or deleted to meet changing community needs.

Change in authorized personnel – changes in service demand may cause the City to increase/decrease authorized staffing. Staffing costs (salary and related benefits) represent the largest operating cost of the City.

Salary increases (annual adjustments and merit) – the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel, and parts. Some functions may experience unusual commodity specific increases.

City of Galesburg

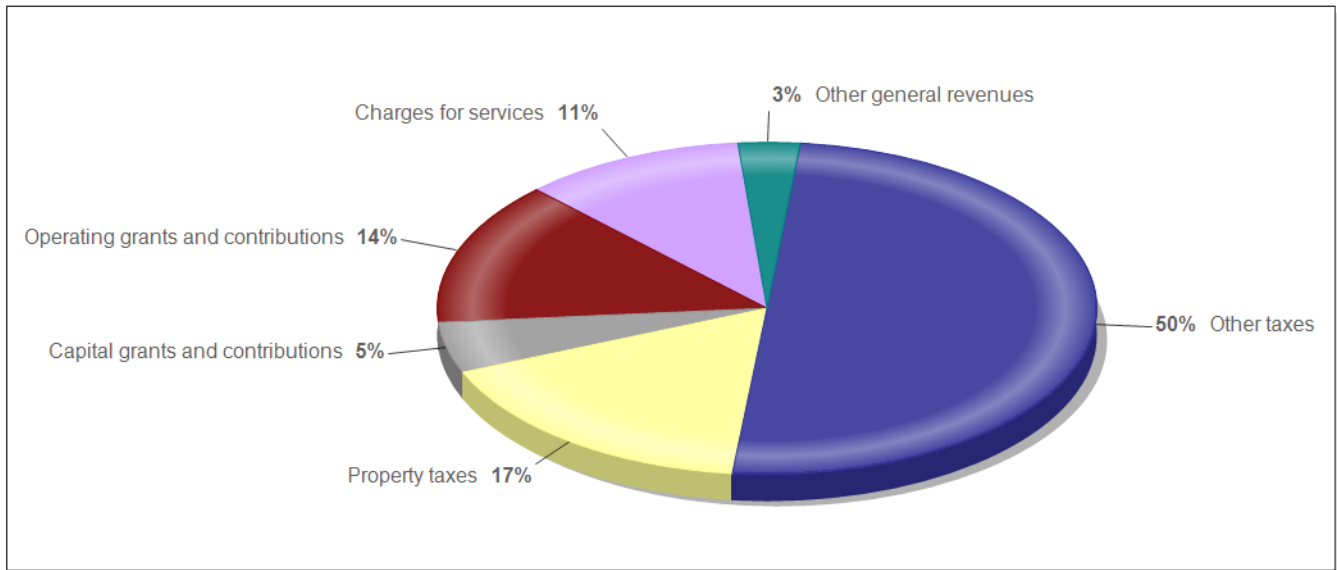
Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Current Year Impacts

The Governmental Activities increased the City's net position by \$11.5 million. Key elements contributing to this change are as follows:

Governmental Activities

Governmental Revenues by Source



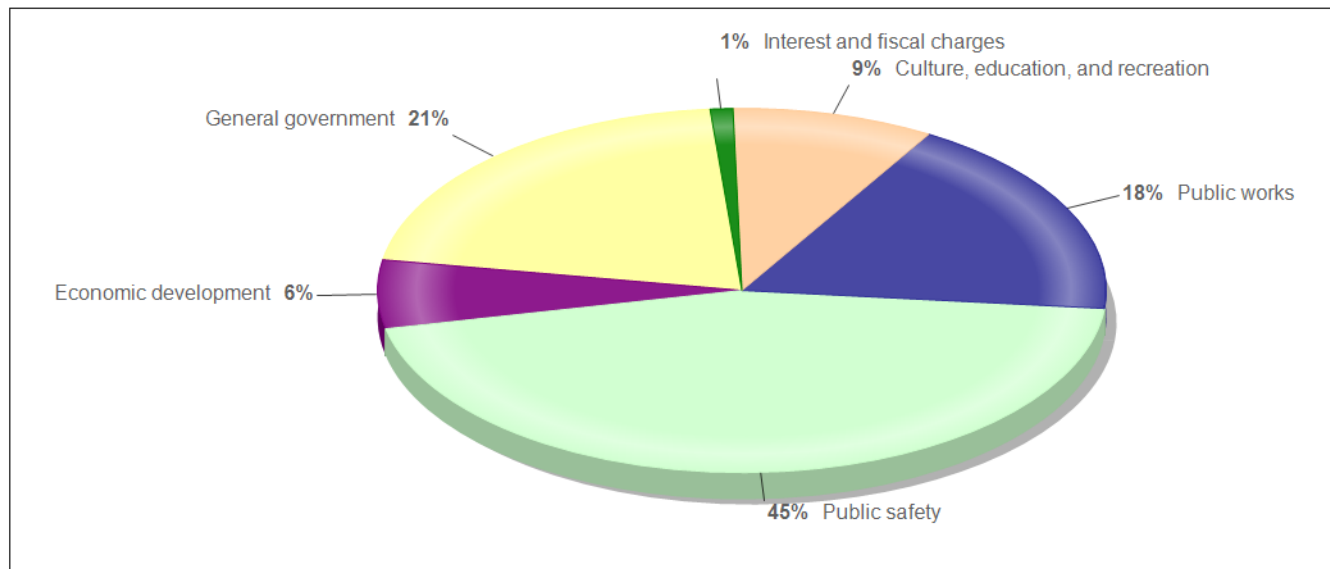
Revenues

Revenues are divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources. The City experienced an increase of 16.3 percent in revenue due to an increase in various state-shared tax revenues and operating grants and contributions from state and federal agencies.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Governmental Expenses by Function



Expenses

The City's overall expenses in the current fiscal year decreased, and resulted in a increase in net position to \$34.2 million compared to \$22.7 million in the prior fiscal year. Overall, the City's financial position increased by \$11.5 million from the prior year.

Financial Analysis of the City's Funds

The fund balance of the City's General Fund of \$12.9 million, a decrease of \$0.7 million from 2021 due to an increase of funds transferred out to other funds. For more information, see the General Fund Budgetary Highlights section.

The Economic Development Fund had an ending fund balance of \$11.6 million, which is consistent with 2021.

The Capital Planning Fund had an ending fund balance of \$7.4 million, an increase of \$5.6 million from 2021 due to an increase of funds transferred in from other governmental funds to fund future anticipated capital projects at the City.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

General Fund Budgetary Highlights

Overall, General Fund revenue was \$0.1 million more than the final budget and expenditures were \$0.9 million less than the final budget. Specific highlights of General Fund revenue and expenditures are as follows:

- > Charges for service revenues were consistent with the final budget.
- > Intergovernmental revenues were consistent with the final budget.
- > Police department expenditures were \$0.3 million less than the final budget.
- > Fire department expenditures were \$0.4 million less than the final budget.
- > City manager expenditures were \$0.1 million less than the final budget.

In 2022, total expenditures increased \$3.9 million from the original budget to the final amended budget. These budget increases were mostly in the police department and fire department. Total other financing sources (uses) increased \$6.3 million from original to final budget, mostly relating to transfers out. Total revenues increased \$9.8 million from the original budget to the final amended budget, mostly relating to intergovernmental revenues and other taxes.

Capital Assets and Debt Administration

Capital assets

By the end of 2022, the City had compiled a total investment of \$183.5 million (\$116.7 million net of accumulated depreciation) in a broad range of capital assets including land, construction-in-progress, land improvements, buildings and improvements, machinery and equipment, and infrastructure. Total depreciation expense for the year was \$4.0 million. More detailed information about capital assets can be found in Note 3 of the basic financial statements.

Major capital asset events during the year ended December 31, 2022 included the South Seminary Street reconstruction and watermain replacement from Berrien to Fifth Street in the amount of \$2.6 million; the gravel pack well #6 in the amount of \$1.4 million; and the West Street reconstruction in the amount of \$0.6 million.

Table 3										
Capital Assets (net of depreciation)										
(in millions of dollars)										
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>				<u>Total</u>		
	2022	2021	Change	2022	2021	Change	2022	2021	Change	
Land	\$ 6.5	\$ 6.4	1.6%	\$ 0.7	\$ 0.7	-%	\$ 7.2	\$ 7.1	1.4%	
Construction in progress	1.8	1.9	-5.3%	0.1	1.3	-92.3%	1.9	3.2	-40.6%	
Land improvements	1.8	2.0	-10.0%	-	-	-%	1.8	2.0	-10.0%	
Buildings and improvements	10.4	10.8	-3.7%	19.0	19.5	-2.6%	29.4	30.3	-3.0%	
Equipment	6.1	5.4	13.0%	1.3	1.5	-13.3%	7.4	6.9	7.2%	
Infrastructure	55.2	53.2	3.8%	13.8	11.9	16.0%	69.0	65.1	6.0%	
Total	\$ 81.8	\$ 79.7	2.6%	\$ 34.9	\$ 34.9	-%	\$ 116.7	\$ 114.6	1.8%	

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

Debt Administration

The table below summarizes the City's bonded and similar indebtedness. As of December 31, 2022, the City had a total of \$20.8 million of long-term debt outstanding (excluding compensated absences, net pension liability, and net OPEB liability). Of this amount, \$20.3 million was in the form of general obligation bonds backed by the full faith and credit of the City government. More detailed information about debt administration can be found in Note 3 of the basic financial statements.

Table 4 Long-Term Debt (in millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2022</u>	<u>2021</u>	<u>Change</u>
General obligation bonds	\$ 8.4	\$ 9.2	-8.7%	\$ 11.9	\$ 12.9	-7.8%	\$ 20.3	\$ 22.1	-8.1%
Notes payable	-	-	-%	0.4	0.4	-%	0.4	0.4	-%
Lease liability	0.1	-	-%	-	-	-%	0.1	-	-%
Total	\$ 8.5	\$ 9.2	-7.6%	\$ 12.3	\$ 13.3	-7.5%	\$ 20.8	\$ 22.5	-8.0%

Factors Bearing on the City's Future

- > Over the years, one of the City's strengths has been its strong financial condition and good financial management which is proven by good reserves and strong bond ratings.
- > Continuing to provide the same types and levels of service is a challenge that continues to occur with the available staff and resources.
- > Health care costs and personnel costs which make up a significant portion of the City's operating costs continue to rise. The three union contracts, AFSCME, PSEO and IAFF, expire on December 31, 2023.
- > The three-year union contracts for AFSCME, PSEO and IAFF bargaining groups, which all expire on December 31, 2023, provide an annual range of two and one-quarter percent to two and one-half percent wage increases during fiscal year 2023 for the classifications within the bargaining groups.
- > To battle the rising cost in health care, beginning in 2015, City employees moved from a self-insured health plan to a third party administered health plan which allows the City to budget a fixed amount for health care, thus eliminating the need to fund any losses incurred by a self-insured health fund.
- > Any potential reduction in state shared revenue due to the State of Illinois' financial condition may present significant budgetary challenges if the State legislature elects to reduce any of the shared funds toward solving the State's budget issue.
- > The unemployment rate for the City of Galesburg, for 2022, decreased to 5.2 percent. This is a decrease from a rate of 6.6 percent a year ago. This compares slightly higher to the state's average unemployment rate of 4.7 percent.

City of Galesburg

Management's Discussion and Analysis
December 31, 2022
(Unaudited)

- > The City continues to develop a budget based on conservative estimates in revenues. After the influx in recent fiscal years of federal supplemental funds provided to residents because of the pandemic are exhausted, modest revenue growth will continue to impact governmental activity revenues and provide significant budget challenges for administration. Although revenue growth will be limited, the 2023 budget will sustain City services for another year.
- > In 2022, both OSF Healthcare and Solvera Health clinic opened various medical facilities to provide residents with more medical care options.
- > In 2022, the Galesburg Public Library began construction of a \$15.3 million library building which will provide residents with a variety of resources and meeting places. The building is expected to be completed in 2024.
- > In 2023, the Carl Sandburg College will begin construction of a new multi-million dollar Science and Technology Center that will be constructed on the main campus and is expected to open in time for the 2024 fall semester. The new educational center will assist in responding to the critical workforce and economic development needs of the area.
- > In 2023, the City will continue with its housing program with hopes to make an impact on blighted city buildings and housing. One major project that is scheduled to occur in 2023 is the demolition of the Broadview Inn and Suites hotel located on the City's downtown square. The demolition of this building will provide a safer site while providing the opportunity for construction of a new facility or business.

All of these factors were considered in preparing the City of Galesburg's budget for the 2023 fiscal year.

Requests for Information

This financial report is designed to provide the City's citizens, taxpayers, and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report, need additional financial information, contact the Finance Department:

Gloria Osborn
City of Galesburg
55 West Tompkins Street
Galesburg, Illinois 61401

BASIC FINANCIAL STATEMENTS

City of Galesburg, IllinoisStatement of Net Position
December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
Assets and Deferred Outflows of Resources				
Assets				
Cash and cash equivalents	\$ 42,028,338	\$ 10,011,619	\$ 52,039,957	\$ 5,220,756
Investments	5,986,374	1,000,000	6,986,374	2,126,683
Receivables (net):				
Property tax receivable	9,130,533	-	9,130,533	1,716,070
Other taxes	1,937,466	-	1,937,466	-
Accrued interest	41,120	13,536	54,656	-
Accounts	2,339,560	2,788,048	5,127,608	18,128
Loans	2,681,973	-	2,681,973	-
Leases	536,261	-	536,261	-
Net pension asset	6,219,064	1,065,999	7,285,063	577,947
Due from other governmental units	3,529,861	-	3,529,861	-
Internal balances	(350,024)	350,024	-	-
Advances to component unit	461,509	-	461,509	-
Inventories	55,881	116,867	172,748	-
Prepaid items	1,095,004	52,644	1,147,648	54,391
Property held for resale	3,801,149	-	3,801,149	-
Bond issuance insurance	16,793	11,668	28,461	-
Capital assets:				
Capital assets not being depreciated	8,306,267	709,613	9,015,880	9,704,625
Capital assets being depreciated, net of depreciation	73,478,485	34,144,044	107,622,529	792,108
Total assets	161,295,614	50,264,062	211,559,676	20,210,708
Deferred Outflows of Resources				
Deferred outflows related to pensions	27,543,159	287,221	27,830,380	155,721
Deferred outflows related to OPEB	2,530,962	240,760	2,771,722	4,422
Deferred charge on refunding	-	713,158	713,158	-
Total deferred outflows of resources	30,074,121	1,241,139	31,315,260	160,143
Total assets and deferred outflows of resources	\$ 191,369,735	\$ 51,505,201	\$ 242,874,936	\$ 20,370,851

City of Galesburg, Illinois

Statement of Net Position

December 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Accounts payable	\$ 2,471,713	\$ 436,312	\$ 2,908,025	\$ 1,580,294
Accrued liabilities	704,624	34,524	739,148	27,773
Interest payable	720	20,820	21,540	17,534
Payroll taxes payable	-	-	-	1,160
Claims payable	315,000	-	315,000	-
Due to other governmental units	427,459	1,369,616	1,797,075	14
Due to fiduciary funds	3,534,733	-	3,534,733	-
Advances from primary government	-	-	-	461,509
Deposits	-	1,031,980	1,031,980	-
Unearned revenues	198,369	342	198,711	6,858
Noncurrent liabilities:				
Due within one year	2,142,145	1,093,697	3,235,842	2,037,712
Due in more than one year	94,082,463	12,447,669	106,530,132	101,280
Total liabilities	103,877,226	16,434,960	120,312,186	4,234,134
Deferred Inflows of Resources				
Property taxes levied for future periods	9,130,533	-	9,130,533	1,716,070
Deferred inflows related to leases	536,261	-	536,261	-
Deferred inflows related to pensions	39,721,754	1,594,450	41,316,204	864,454
Deferred inflows related to OPEB	3,925,375	373,404	4,298,779	6,857
Total deferred inflows of resources	53,313,923	1,967,854	55,281,777	2,587,381
Net Position				
Net investment in capital assets	74,342,164	23,302,567	97,644,731	10,496,733
Restricted for:				
Motor fuel tax	1,320,906	-	1,320,906	-
Economic development	768,305	-	768,305	-
Special enforcement	472,126	-	472,126	-
Foreign fire	147,565	-	147,565	-
Infrastructure improvements	6,125	-	6,125	-
TIF expenses	1,226,525	-	1,226,525	-
General government	536,448	-	536,448	-
Donations	178,516	-	178,516	-
Pension benefits	6,219,064	1,065,999	7,285,063	577,947
Cemetery	566,264	-	566,264	-
Public works	997,015	-	997,015	-
Town of the City	1,590,692	-	1,590,692	-
Donor restricted, Foundation	-	-	-	1,065,558
Unrestricted	(54,193,129)	8,733,821	(45,459,308)	1,409,098
Total net position	34,178,586	33,102,387	67,280,973	13,549,336
Total liabilities, deferred inflows of resources and net position	\$ 191,369,735	\$ 51,505,201	\$ 242,874,936	\$ 20,370,851

City of Galesburg, Illinois

Statement of Activities

Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 9,560,432	\$ 3,535,118	\$ 8,317,332	\$ 235,354
Economic development	2,730,864	186,116	-	-
Public safety	20,772,599	1,301,104	157,712	-
Public works	8,037,839	56,567	70	2,338,896
Culture, education and recreation	4,209,597	1,070,820	-	-
Interest and fiscal charges	298,940	-	-	-
Total governmental activities	45,610,271	6,149,725	8,475,114	2,574,250
Business-type activities:				
Water	5,604,925	7,149,257	-	-
Refuse	2,821,965	2,902,703	-	-
Total business-type activities	8,426,890	10,051,960	-	-
Total primary government	\$ 54,037,161	\$ 16,201,685	\$ 8,475,114	\$ 2,574,250
Component Unit				
Galesburg Public Library	\$ 4,388,942	\$ 5,414	\$ 855,152	\$ 4,611,977

General revenues:

Taxes:

Property tax
Food and beverage tax
Hotel/motel tax
Local utility taxes
City gas tax
Other taxes

Unrestricted intergovernmental revenue:

State income and use tax
Sales and home rule taxes
Replacement tax
Franchise fees
Investment income (loss)
Miscellaneous

Total general revenues

Change in net position

Net position, beginning

Net position, ending

See notes to financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
\$ 2,527,372	\$ -	\$ 2,527,372	\$ -
(2,544,748)	-	(2,544,748)	-
(19,313,783)	-	(19,313,783)	-
(5,642,306)	-	(5,642,306)	-
(3,138,777)	-	(3,138,777)	-
(298,940)	-	(298,940)	-
(28,411,182)	-	(28,411,182)	-
-	1,544,332	1,544,332	-
-	80,738	80,738	-
-	1,625,070	1,625,070	-
(28,411,182)	1,625,070	(26,786,112)	-
-	-	-	1,083,601
9,645,775	-	9,645,775	1,635,936
1,828,711	-	1,828,711	-
896,385	-	896,385	-
2,600,963	-	2,600,963	-
647,844	-	647,844	-
1,014,127	-	1,014,127	-
6,152,641	-	6,152,641	-
11,845,330	-	11,845,330	-
3,669,492	-	3,669,492	40,000
372,904	-	372,904	-
660,743	138,802	799,545	(337,350)
544,091	(3,907)	540,184	3,910,339
39,879,006	134,895	40,013,901	5,248,925
11,467,824	1,759,965	13,227,789	6,332,526
22,710,762	31,342,422	54,053,184	7,216,810
\$ 34,178,586	\$ 33,102,387	\$ 67,280,973	\$ 13,549,336

See notes to financial statements

City of Galesburg, Illinois

Balance Sheet - Governmental Funds
December 31, 2022

	Major Funds			Nonmajor	Total
	General	Economic Development	Capital Planning	Governmental Funds	Governmental Funds
Assets					
Cash and cash equivalents	\$ 10,738,978	\$ 4,200,339	\$ 5,878,325	\$ 19,891,548	\$ 40,709,190
Investments	3,479,141	498,125	-	2,009,108	5,986,374
Receivables (net):					
Property taxes	7,917,483	-	-	1,213,050	9,130,533
Other taxes	1,311,020	301,871	-	324,575	1,937,466
Accounts	380,618	-	-	1,866,106	2,246,724
Accrued interest	19,034	8,908	-	12,712	40,654
Loans	-	2,681,973	-	-	2,681,973
Leases	536,261	-	-	-	536,261
Due from other governments	2,293,505	-	-	1,236,356	3,529,861
Due from other funds	1,292,975	3,999	1,830,000	522,495	3,649,469
Inventory	55,881	-	-	-	55,881
Prepaid items	411,888	9,198	-	120,210	541,296
Property held for resale	-	3,641,930	-	159,219	3,801,149
Advances to other funds	110,207	635,883	-	330,621	1,076,711
Advances to component unit	461,509	-	-	-	461,509
Total assets	\$ 29,008,500	\$ 11,982,226	\$ 7,708,325	\$ 27,686,000	\$ 76,385,051
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 308,140	\$ 288,823	\$ 269,379	\$ 1,564,340	\$ 2,430,682
Accrued liabilities	629,460	3,953	-	70,510	703,923
Due to other governments	10,884	-	-	416,575	427,459
Due to fiduciary funds	3,534,733	-	-	-	3,534,733
Due to other funds	2,204,229	2,028	-	1,442,927	3,649,184
Advances from other funds	-	-	-	1,076,711	1,076,711
Unearned revenue	24,554	-	3,528	170,287	198,369
Total liabilities	6,712,000	294,804	272,907	4,741,350	12,021,061
Deferred Inflows of Resources					
Unavailable revenue	927,628	109,238	-	1,191,181	2,228,047
Deferred inflows related to leases	536,261	-	-	-	536,261
Property taxes levied for future periods	7,917,483	-	-	1,213,050	9,130,533
Total deferred inflows of resources	9,381,372	109,238	-	2,404,231	11,894,841
Fund Balances (Deficits)					
Nonspendable	1,039,485	9,198	-	744,653	1,793,336
Restricted	12,795	768,305	-	6,564,163	7,345,263
Committed	627,065	8,407,585	3,877,091	2,808,366	15,720,107
Assigned	-	2,393,096	3,558,327	11,685,152	17,636,575
Unassigned (deficit)	11,235,783	-	-	(1,261,915)	9,973,868
Total fund balances (deficits)	12,915,128	11,578,184	7,435,418	20,540,419	52,469,149
Total liabilities, deferred inflows of resources and fund balances	\$ 29,008,500	\$ 11,982,226	\$ 7,708,325	\$ 27,686,000	\$ 76,385,051

See notes to financial statements

City of Galesburg, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
December 31, 2022

Total Fund Balances - Governmental Funds \$ 52,469,149

Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in governmental activities are not current financial resources
and therefore are not reported in the governmental funds:

Capital assets	\$ 130,351,511	
Accumulated depreciation	<u>(48,566,759)</u>	81,784,752

The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	6,183,575
---	-----------

Bond issuance insurance does not relate to current financial resources and is not reported in the governmental funds.	16,793
---	--------

Revenues collected after the City's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.	2,228,047
---	-----------

Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	27,533,597
---	------------

Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	2,530,962
--	-----------

Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(39,668,671)
--	--------------

Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	(3,925,375)
---	-------------

Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:

Compensated absences	(1,918,907)	
Accrued interest payable	(720)	
Net pension liability	(74,870,661)	
Net OPEB liability	(10,884,483)	
Lease liability	(121,546)	
General obligation bonds payable	(8,280,000)	
Bond premium	<u>(147,791)</u>	(96,224,108)

Internal service funds are reported in the statement of net position as governmental activities.	<u>1,249,865</u>
--	------------------

Net Position of Governmental Activities \$ 34,178,586

City of Galesburg, Illinois

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended December 31, 2022

	Major Funds			Nonmajor Governmental Funds	
	General	Economic Development	Capital Planning		Total
Revenues					
Taxes	\$ 14,364,287	\$ 1,165,398	\$ -	\$ 6,908,092	\$ 22,437,777
Charges for services	1,179,133	-	-	263,270	1,442,403
Intergovernmental	18,935,339	-	-	8,737,899	27,673,238
Licenses and permits	414,252	-	-	-	414,252
Fines and fees	368,295	-	-	-	368,295
Use of money and property	740,500	130,235	65,269	1,735,999	2,672,003
Contributions	-	-	-	2,983	2,983
Miscellaneous	47,792	-	4,988	161,758	214,538
Total revenues	36,049,598	1,295,633	70,257	17,810,001	55,225,489
Expenditures					
Current:					
General government	3,784,105	-	-	4,517,120	8,301,225
Economic development	-	372,281	353,500	940,067	1,665,848
Public safety	21,760,895	-	-	508,712	22,269,607
Public works	2,907,612	-	-	3,518,874	6,426,486
Culture and recreation	-	-	-	4,082,207	4,082,207
Miscellaneous	-	440,328	189,366	1,742,520	2,372,214
Debt service:					
Principal	34,655	-	-	804,135	838,790
Interest and fiscal charges	3,013	-	-	317,088	320,101
Capital outlay	7,378	97,096	209,661	2,937,872	3,252,007
Total expenditures	28,497,658	909,705	752,527	19,368,595	49,528,485
Excess (deficiency) of revenues over expenditures	7,551,940	385,928	(682,270)	(1,558,594)	5,697,004
Other Financing Sources (Uses)					
Proceeds from the sale of assets	6,483	-	-	2,390	8,873
Transfers in	-	88,157	6,256,888	5,047,620	11,392,665
Transfers out	(8,227,298)	(494,248)	-	(2,641,519)	(11,363,065)
Total other financing sources (uses)	(8,220,815)	(406,091)	6,256,888	2,408,491	38,473
Net change in fund balances	(668,875)	(20,163)	5,574,618	849,897	5,735,477
Fund Balances, Beginning	13,584,003	11,598,347	1,860,800	19,690,522	46,733,672
Fund Balances, Ending	\$ 12,915,128	\$ 11,578,184	\$ 7,435,418	\$ 20,540,419	\$ 52,469,149

See notes to financial statements

City of Galesburg, Illinois**Reconciliation of Statement of Revenues, Expenditures and Changes in Fund****Balances of Governmental Funds to Statement of Activities**

Year Ended December 31, 2022

Net change in total governmental fund balances		\$ 5,735,477
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report purchases of capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.		
Capital expenditures	\$ 3,437,343	
Depreciation	(2,962,127)	
Capital expenditures in excess of depreciation		475,216
Capital assets transferred to the City are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.		1,631,637
Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		(72,424)
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.		
Accrued interest on debt	77	
Amortization of bond premiums	21,083	
Amortization of bond insurance	(2,305)	
Net pension liability	18,934,412	
Net pension asset	5,957,723	
Net OPEB liability	2,575,443	
Deferred outflows of resources related to pensions	2,297,669	
Deferred outflows of resources related to OPEB	181,739	
Deferred inflows of resources related to pensions	(24,324,484)	
Deferred inflows of resources related to OPEB	(2,458,670)	
Lease liability	(121,546)	
Compensated absences	(100,432)	
		2,960,709
Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		775,000
Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.		(37,791)
Change in net position of governmental activities		<u>\$ 11,467,824</u>

City of Galesburg, Illinois

Statement of Net Position

Proprietary Funds

December 31, 2022

	Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Assets and Deferred Outflows of Resources				
Assets				
Current assets:				
Cash and cash equivalents	\$ 9,239,134	\$ 772,485	\$ 10,011,619	\$ 1,319,148
Investments	1,000,000	-	1,000,000	-
Receivables (net):				
Accounts	2,299,786	488,262	2,788,048	92,836
Accrued interest	13,536	-	13,536	466
Net pension asset	1,065,999	-	1,065,999	35,489
Inventory	116,867	-	116,867	-
Prepaid items	47,552	5,092	52,644	553,708
Total current assets	13,782,874	1,265,839	15,048,713	2,001,647
Noncurrent assets:				
Bond issuance insurance	11,668	-	11,668	-
Capital assets not being depreciated	709,613	-	709,613	-
Capital assets being depreciated	52,427,515	-	52,427,515	-
Less accumulated depreciation	(18,283,471)	-	(18,283,471)	-
Total noncurrent assets	34,865,325	-	34,865,325	-
Total assets	48,648,199	1,265,839	49,914,038	2,001,647
Deferred Outflows of Resources				
Deferred outflows related to pensions	287,221	-	287,221	9,562
Deferred outflows related to OPEB	238,026	2,734	240,760	-
Deferred charge on refunding	713,158	-	713,158	-
Total deferred outflows of resources	1,238,405	2,734	1,241,139	9,562

See notes to financial statements

City of Galesburg, Illinois

Statement of Net Position

Proprietary Funds

December 31, 2022

	Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Liabilities, Deferred Inflows of Resources, and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	\$ 200,635	\$ 235,677	\$ 436,312	\$ 41,031
Accrued liabilities	34,077	447	34,524	701
Claims payable	-	-	-	315,000
Accrued interest payable	20,820	-	20,820	-
Deposits	1,031,980	-	1,031,980	-
Due to other governments	1,369,616	-	1,369,616	-
Due to other funds	285	-	285	-
Unearned revenue	342	-	342	-
General obligation bonds payable	930,000	-	930,000	-
Notes payable	41,406	-	41,406	-
Compensated absences	121,751	540	122,291	1,220
Total current liabilities	3,750,912	236,664	3,987,576	357,952
Noncurrent liabilities:				
General obligation bonds payable	10,961,596	-	10,961,596	-
Notes payable	331,246	-	331,246	-
Net OPEB liability	1,023,638	11,755	1,035,393	-
Compensated absences	117,872	1,562	119,434	-
Total noncurrent liabilities	12,434,352	13,317	12,447,669	-
Total liabilities	16,185,264	249,981	16,435,245	357,952
Deferred Inflows of Resources				
Deferred inflows related to pensions	1,594,450	-	1,594,450	53,083
Deferred inflows related to OPEB	369,165	4,239	373,404	-
Total deferred inflows of resources	1,963,615	4,239	1,967,854	53,083
Net Position				
Net investment in capital assets	23,302,567	-	23,302,567	-
Restricted for pension benefits	1,065,999	-	1,065,999	35,489
Unrestricted net position	7,369,159	1,014,353	8,383,512	1,564,685
Total net position	\$ 31,737,725	\$ 1,014,353	32,752,078	1,600,174
Adjustments to reflect the consolidation of internal service funds activities related to enterprise funds			350,309	(350,309)
Net position business-type activities			\$ 33,102,387	
Net internal service funds reported in the statement of net position as governmental activities				\$ 1,249,865

See notes to financial statements

City of Galesburg, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

Year Ended December 31, 2022

	Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Operating Revenues				
Charges for services	\$ 7,149,257	\$ 2,902,703	\$ 10,051,960	\$ 1,010,630
Miscellaneous	-	3,277	3,277	194,649
Total operating revenues	7,149,257	2,905,980	10,055,237	1,205,279
Operating Expenses				
Personnel services	1,774,731	44,446	1,819,177	57,437
Contractual services	1,671,532	2,780,703	4,452,235	741,334
Commodities	625,373	32	625,405	5
Insurance claims and changes in reserves	-	-	-	444,599
Depreciation	1,072,382	-	1,072,382	-
Other charges	18,651	61	18,712	-
Total operating expenses	5,162,669	2,825,242	7,987,911	1,243,375
Operating income (loss)	1,986,588	80,738	2,067,326	(38,096)
Nonoperating Revenues (Expenses)				
Investment earnings	126,494	12,308	138,802	23,795
Interest and fiscal charges	(440,053)	-	(440,053)	-
Total nonoperating revenues (expenses)	(313,559)	12,308	(301,251)	23,795
Income (loss) before transfers	1,673,029	93,046	1,766,075	(14,301)
Transfers				
Transfers out	-	-	-	(29,600)
Total transfers	-	-	-	(29,600)
Change in net position	1,673,029	93,046	1,766,075	(43,901)
Net Position, Beginning	30,064,696	921,307	30,986,003	1,644,075
Net Position, Ending	<u>\$ 31,737,725</u>	<u>\$ 1,014,353</u>	<u>\$ 32,752,078</u>	<u>\$ 1,600,174</u>
Change in net position			\$ 1,766,075	
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds			(6,110)	
Change in net position of business-type activities			<u>\$ 1,759,965</u>	

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Cash Flows From Operating Activities				
Cash received from customers and users	\$ 7,003,087	\$ 2,896,104	\$ 9,899,191	\$ 175,521
Cash received from interfund service	-	-	-	954,480
Cash payments for goods and services	(2,346,858)	(2,776,662)	(5,123,520)	(1,076,264)
Cash payments to employees	(2,099,285)	(42,341)	(2,141,626)	(70,896)
Net cash provided/(used) by operating activities	2,556,944	77,101	2,634,045	(17,159)
Cash Flows From Noncapital Financing Activities				
Payments from (to) nonservice interfund accounts	(60)	(240)	(300)	(29,600)
Payments from (to) fiduciary funds	(8,315)	-	(8,315)	-
Net cash provided/(used) in noncapital financing activities	(8,375)	(240)	(8,615)	(29,600)
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(1,006,754)	-	(1,006,754)	-
Interest paid on debt	(438,794)	-	(438,794)	-
Principal payments on bonds	(900,000)	-	(900,000)	-
Principal payments on notes	(41,406)	-	(41,406)	-
Net cash used in capital and related financing activities	(2,386,954)	-	(2,386,954)	-
Cash Flows From Investing Activities				
Purchase of investments	(500,478)	-	(500,478)	-
Income and dividends received	113,407	12,308	125,715	23,329
Net cash provided by (used in) investing activities	(387,071)	12,308	(374,763)	23,329
Net increase (decrease) in cash	(225,456)	89,169	(136,287)	(23,430)
Cash and Cash Equivalents, Beginning	9,464,590	683,316	10,147,906	1,342,578
Cash and Cash Equivalents, Ending	<u>\$ 9,239,134</u>	<u>\$ 772,485</u>	<u>\$ 10,011,619</u>	<u>\$ 1,319,148</u>

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows

Proprietary Funds

Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating income (loss)	\$ 1,986,588	\$ 80,738	\$ 2,067,326	\$ (38,096)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,072,382	-	1,072,382	-
Change in operating assets and liabilities:				
Accounts receivable	(146,322)	(6,599)	(152,921)	(68,408)
Inventory	9,579	-	9,579	-
Prepaid items	3,515	95	3,610	(5,899)
Bond issuance insurance	1,857	-	1,857	-
Net pension asset	(1,065,999)	-	(1,065,999)	(35,489)
Deferred outflows, pension	198,952	-	198,952	7,895
Deferred outflows, OPEB	(10,468)	(284)	(10,752)	-
Accounts payable	(293,040)	762	(292,278)	(29,427)
Deposits payable	19,724	-	19,724	-
Accrued salaries	4,769	(24)	4,745	(494)
Due to other governments	227,063	-	227,063	-
Claims payable	-	-	-	145,000
Compensated absences	34,327	1,987	36,314	(1,558)
Net pension liability	(28,941)	-	(28,941)	(1,039)
Net OPEB liability	(280,159)	(2,283)	(282,442)	-
Deferred inflows, pension	595,873	-	595,873	17,226
Deferred inflows, OPEB	227,092	2,709	229,801	-
Unearned revenue	152	-	152	(6,870)
Total adjustments	570,356	(3,637)	566,719	20,937
Net Cash Provided (Used) By Operating Activities	\$ 2,556,944	\$ 77,101	\$ 2,634,045	\$ (17,159)
Noncash Capital and Related Financing Activities				
None				

See notes to financial statements

City of Galesburg, Illinois

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2022

	Pension and OPEB Trust Funds
Assets	
Cash and cash equivalents	\$ 2,773,245
Investments:	
Mutual funds	1,853,998
Insurance contracts and annuities	19,270,192
Police officers' pension investment fund	7,466,263
Firefighters' pension investment fund	23,719,230
Receivables:	
Due from primary government	<u>3,521,688</u>
Total assets	<u>58,604,616</u>
Liabilities	
Accounts payable	<u>590,841</u>
Total liabilities	<u>590,841</u>
Net Position	
Restricted for OPEB	1,853,998
Restricted for retirement benefits	<u>56,159,777</u>
Total net position	<u><u>\$ 58,013,775</u></u>

City of Galesburg, Illinois**Statement of Changes in Fiduciary Net Position****Fiduciary Funds**

Year Ended December 31, 2022

	Pension and OPEB Trust Funds
Additions	
Contributions:	
Employer	\$ 9,707,032
Plan member deposits	<u>647,998</u>
Total contributions	<u>10,355,030</u>
Investment earnings:	
Net appreciation (depreciation) in fair value of investments	(9,764,441)
Interest	<u>85,195</u>
Total investment earnings	(9,679,246)
Less investment expense	<u>43,190</u>
Net investment earnings	<u>(9,722,436)</u>
Miscellaneous:	
Other income	<u>283</u>
Total additions	<u>632,877</u>
Deductions	
Benefits	8,185,646
Administrative expenses	<u>55,085</u>
Total deductions	<u>8,240,731</u>
Change in net position	(7,607,854)
Net Position, Beginning	<u>65,621,629</u>
Net Position, Ending	<u><u>\$ 58,013,775</u></u>

City of Galesburg

Index to Notes to Financial Statements
December 31, 2022

	<u>Page</u>
1. Summary of Significant Accounting Policies	32
Reporting Entity	32
Government-Wide and Fund Financial Statements	33
Measurement Focus, Basis of Accounting and Financial Statement Presentation	36
Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and	
Net Position or Equity	37
Deposits and Investments	37
Receivables	40
Inventories and Prepaid Items	40
Capital Assets	41
Deferred Outflows of Resources	41
Compensated Absences	41
Long-Term Obligations/Conduit Debt	42
Deferred Inflows of Resources	42
Equity Classifications	43
Postemployment Benefits Other Than Pensions (OPEB)	44
Property Held for Resale	44
2. Stewardship, Compliance and Accountability	44
Deficit Balances	44
3. Detailed Notes on All Funds	45
Deposits and Investments	45
Receivables	48
Capital Assets	50
Interfund Receivables/Payables, Advances and Transfers	52
Long-Term Obligations	54
Lease Disclosures	58
Net Position/Fund Balances	58
Component Unit	60
4. Other Information	63
Employees' Retirement System	63
Risk Management	82
Commitments and Contingencies	83
Other Postemployment Benefits	83
Subsequent Event	87
Tax Increment Financing District	87
Tax Abatement	87
Effect of New Accounting Standards on Current-Period Financial Statements	88

City of Galesburg

Notes to Financial Statements
December 31, 2022

1. Summary of Significant Accounting Policies

The City of Galesburg, Illinois (the City) was incorporated in 1857. The City is a home-rule municipality, under the 1970 Illinois Constitution, located in Knox County, Illinois. The City operates under a Mayor-Council form of government and provides the following services as authorized by its charter: public safety, streets, refuse collection, recreation and cultural events, community development and general administrative services.

The accounting policies of the City of Galesburg, Illinois conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the City. The reporting entity for the City consists of the primary government and its component units. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Blended Component Unit

The Town of the City of Galesburg serves all the citizens of the City and is governed by a board comprised of the City's elected council. Although the Town is a legally separate entity, it is, in substance, part of the primary government's operations and a financial benefit or burden relationship exists with the City. Therefore, data from the Town is blended with the financial data of the City. Separately issued financial statements of the Town may be obtained from the administrative offices at City Hall, Galesburg, Illinois.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Discretely Presented Component Unit

Galesburg Public Library

The government-wide financial statements include the Galesburg Public Library (Library) as a component unit. The Library is a legally separate organization. The board of the Library is appointed by the City's elected council. Statutes provide for circumstances whereby the City can impose its will on the Library, and also create a potential financial benefit to or burden on the City. The Library has one fund and is presented as a governmental fund type. The Galesburg Public Library Foundation (Foundation), a component unit of the Library, receives donations and provides funds to the Library and promotes its charitable, educational and cultural purposes. As a component unit, the Library's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2022. The Library does not issue separate financial statements. Complete financial statements of the Foundation can be obtained from the administrative offices at City Hall, Galesburg, Illinois.

Fiduciary Component Units

The Police Pension Employees Retirement System (PPERS) is established for the City's police employees. PPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one pension beneficiary elected by the membership and two police employees elected by the membership constitute the pension board. The City and the PPERS participants are obligated to fund all PPERS costs based upon actuarial valuations. A municipality is considered to have a financial burden if it is legally obligated or has otherwise assumed the obligation to make contributions to the pension plan. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. PPERS is reported as a fiduciary component unit pension trust fund and the data for the pension is included in the government's fiduciary fund financial statements as a pension trust fund. No separate annual financial report is issued for the PPERS.

The Firefighters' Pension Employees Retirement System (FPERS) is established for the City's firefighters. FPERS functions for the benefit of these employees and is governed by a five-member pension board. Two members appointed by the City's Mayor, one pension beneficiary elected by the membership; and two fire employees elected by the membership constitute the pension board. The City and the FPERS participants are obligated to fund all FPERS costs based upon actuarial valuations. A municipality is considered to have a financial burden if it is legally obligated or has otherwise assumed the obligation to make contributions to the pension plan. The State of Illinois is authorized to establish benefit levels and the City is authorized to approve the actuarial assumptions used in the determination of contribution levels. FPERS is reported as a fiduciary component unit and the data for the pension is included in the government's fiduciary fund financial statements as a pension trust fund. No separate annual financial report is issued for the FPERS.

Government-Wide and Fund Financial Statements

In June of 2017, the GASB issued Statement No. 87, *Leases*. This Statement requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right-to-use an underlying asset. Under the Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, which enhances the relevance and consistency of information about the City's leasing activities. This standard was implemented January 1, 2022.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

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. The City does not allocate indirect expenses to functions in the statement of activities. 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 or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the City are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the City believes is particularly important to financial statement users may be reported as a major fund.

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

The City reports the following major governmental funds:

General Fund

General Fund accounts for the City's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Special Revenue Fund

Economic Development Fund is used to account for the economic development loans and assistance made to local businesses. Revenue is collected from the home rule tax that is distributed by the State of Illinois.

Capital Projects Fund

Capital Planning Fund is used to achieve high-impact, quality of life, or economic development pursuits that will further stabilize the City's revenue sources .

Enterprise Funds

The City reports the following major enterprise funds:

Water Fund accounts for operations of providing a safe and adequate water supply for fire protection, domestic and industrial use.

Refuse Fund accounts for operations and maintenance of the refuse collection and recycling system.

The City reports the following nonmajor governmental funds:

Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

City Gas Tax	Motor Fuel Tax
Federal Special Enforcement	State Special Enforcement
Stormwater Utility	Foreign Fire
Airport	Property Redevelopment
Public Transportation	Public Transportation Projects
911 Communications	Town of the City of Galesburg
Grants	Parks and Recreation

Debt Service Funds

Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for the payment of general long-term debt principal, interest and related costs.

2011C Business Park	2013A GO Bonds Business District
2016 GO Bond Debt Service	

Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

2013A Business District	Utility Tax Capital Projects
TIF 3 Regency Capital Project	Building Repair and Maintenance
TIF East Main	Computer Replacement
Vehicle Replacement	Players Fields
TIF IV	TIF V

City of Galesburg

Notes to Financial Statements
December 31, 2022

Permanent Funds

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry.

Linwood Cemetery

East Linwood Cemetery

In addition, the City reports the following fund types:

Internal Service Fund

Internal Service Fund is used to account for and report the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis.

Risk Management

Pension and Other Employee Benefit Trust Funds

Pension and Other Employee Benefit Trust Funds are used to account for and report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans and the other postemployment benefit plan.

Police Pension

Firefighters' Pension

OPEB Trust

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Interfund services provided and used are not eliminated from the government-wide financial statements.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

Property taxes are recorded in the year levied as receivables and deferred inflows. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

Intergovernmental aids and grants are recognized as revenues in the period the City is entitled the resources and the amounts are available. Amounts owed to the City which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, licenses and permits and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water Fund and Refuse Fund are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the City considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Illinois Statutes authorize the City to make deposits/investments in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds Investment Pool.

Illinois Compiled Statutes (ILCS) limit pension fund investments in equities, mutual funds and variable annuities to 65%. Securities in any one company should not exceed 5% of the total fund.

Illinois Public Act 101 0610 consolidated the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds and required the Police Pension Fund and Firefighters' Pension Fund to pool their funds for investment purposes. During the year, the investments of the Police Pension Fund were transferred to Illinois Police Officers' Pension Investment Fund and the investments of the Firefighters' Pension Fund were transferred to Illinois Firefighters' Pension Investment Fund. The Illinois Police Officers' Pension Investment Fund and the Illinois Firefighters' Pension Investment Fund are external investment pools valued at share price, the price for which the investments could be sold. The Illinois Police Officers' Pension Investment Fund's investment policy statement has an investment objective to earn a long-term, net-of-fees, investment return that meets or exceeds the actuarial assumed rate of return and the return of the Policy Benchmark consistent with the risk level expected from the asset allocation. In the March 4, 2022 actuarial experience study the Illinois Police Officers' Pension Investment Fund's actuaries recommended an investment return of 6.75%.

The Illinois Firefighters' Pension Investment Fund's investment policy has an investment objective that seeks to maximize the likelihood of meeting long-term return objectives, while (i) maintaining prudent risk exposure, (ii) controlling fees and expenses related to management of the Fund and (iii) complying with the governing provisions of the Illinois Pension Code (40 ILCS 5 et seq.) and other applicable laws and regulations. Long-term return objectives are based on an assumed rate of return as set forth by the Illinois Firefighters' Pension Investment Fund's actuary. In the December 1, 2021 actuarial experience study the Illinois Firefighters' Pension Investment Fund's actuaries recommended an investment return of 7.125%.

Additional information related to the Illinois Police Officers' Pension Investment Fund can be found at <https://www.ipopif.org>. Additional information related to the Illinois Firefighters' Pension Investment Fund can be found at <https://ifpif.org>.

The City has adopted an investment policy. That policy follows the state statute for allowable investments.

Interest Rate Risk

The City's investment policy minimizes the risk the fair value of fixed income securities in the portfolio will fall due to changes in the general interest rates by structuring the investment portfolio so that fixed income securities mature to meet cash requirements for on-going operations and by investing operating funds primarily in shorter-term fixed income securities. Per the City's investment policy, the maximum maturity for City investments shall be ten (10) years with the average maturity of the total portfolio not exceeding five (5) years.

In accordance with investment policies, the Police Pension Fund and Firefighters' Pension Fund limit exposure to interest rate risk by structuring the portfolios to provide liquidity for operating funds and maximizing yields for funds not needed within a one-year period. The investment policies do not limit the maximum maturity length of investments in the funds. The investment policies require that the portfolios be structured to meet the actuarially determined cash flow requirements of the funds.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Credit Risk

The City's investment policy mitigates credit risk by limiting investments to the safest types of securities, prequalifying the financial institutions, broker/dealers and advisors with which the City will do business and diversifying the investment portfolio so that potential losses on individual securities will be minimized.

The Police Pension Fund and Firefighters' Pension Fund limit exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government.

Concentration of Credit Risk

The City's investment policy seeks diversification to reduce overall portfolio risk while attaining market rates of return to enable the City to meet all anticipated cash requirements. The City places no limit on the amount the City may invest in one issuer.

The Police Pension Fund investment policy limits investments to those authorized by state statutes and applicable rules and regulations governing investments for the pension funds. To avoid unreasonable risk, diversification of investments is required, including equity allocation.

The Firefighters' Pension Fund does not hold any investments susceptible to this risk as of December 31, 2022.

Custodial Credit Risk, Deposits

The City's investment policy limits the exposure to deposit custodial credit risk by requiring all deposits in excess of FDIC insurable limits to be secured with collateralization pledged by the applicable financial institution to the extent of 100% of the value of the deposit.

The Police and Firefighters' Pension Fund investment policies require pledging of collateral with a fair value of 110% of all bank balances in excess of federal depository insurance with the collateral held by the Police and Firefighters' Pension Funds or their respective agents in the name of the Police and Firefighters' Pension Fund.

Custodial Credit Risk, Investments

The City's investment policy requires that all trades where applicable will be executed by delivery vs. payment to ensure the fixed income securities are deposited in eligible financial institutions prior to the release of funds. All fixed income securities shall be perfected in the name or for the account of the City and shall be held by a third-party custodian as evidenced by safekeeping receipts.

The Police and Firefighters' Pension Fund investment policies require investments to be held by a separate third party custodian to safe-keep the assets of the funds, complying with provisions of the Illinois Pension Code.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Fund's share price, the price for which the investments could be sold.

See Note 3 for further information.

Receivables

Property taxes for levy year 2022 attaches as an enforceable lien on January 1, 2022, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance). The 2022 tax levy, which attached as an enforceable lien on the property as of January 1, 2022, was levied in December 2022.

Tax bills for levy year 2022 are prepared by the Knox County Treasurer and issued on or about May 1, 2023 and August 1, 2023 and are payable in two installments, on or about June 1, 2023 and September 1, 2023 or within 30 days of the tax bills being issued.

The County collects such taxes and remits them periodically. The 2022 property tax levy is recognized as a receivable and deferred inflows in fiscal 2022, net the allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At December 31, 2022, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2022 levy.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

In the governmental fund financial statements, advances to other funds are offset equally by a nonspendable fund balance account which indicates that they do not constitute expendable available financial resources and, therefore, are not available for appropriation or by a restricted fund balance account, if the funds will ultimately be restricted when the advance is repaid.

Inventories and Prepaid Items

Governmental fund inventories, if material, are recorded at cost based on the FIFO method using the consumption method of accounting. Proprietary fund inventories are generally used for construction and/or for operation and maintenance work. They are not for resale. They are valued at cost based on weighted average and charged to construction and/or operation and maintenance expense when used.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$50,000 for building improvements, land improvements, infrastructure and \$25,000 for machinery and equipment and an estimated useful life in excess of 3 years. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation. Donated capital assets received in a concession arrangement are recorded at acquisition value.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings and improvements	8-50 Years
Land improvements	10-50 Years
Machinery and equipment	3-30 Years
Infrastructure	20-100 Years

The City's collection of works of art, library books and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to City policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Deferred Outflows of Resources

A deferred outflow of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts. Only benefits considered to be vested are disclosed in these statements.

City of Galesburg

Notes to Financial Statements
December 31, 2022

All vested vacation and sick leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements and are payable with expendable resources.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2022, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable, lease liabilities, unamortized bond premium, net pension liabilities, net OPEB liabilities and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the effective interest method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

On December 1, 2021, the City issued its Illinois Taxable Revenue Bonds, Series 2021 (the Knox College Project), in the aggregate amount of \$40,930,000 to (1) finance, refinance, or reimburse itself for all or a portion of the costs of planning, design, acquisition, construction, renovation, improvement, expansion, completion, and/or equipping of certain of its educational facilities, (2) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1996 (Knox College Project), (3) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1999 (Knox College Project), (4) refinance certain taxable indebtedness incurred by the Project under a loan from PNC Bank, (5) finance termination payments with respect to certain Interest Rate Swaps entered into by the Project with respect to the Series 1996 Bonds and Series 1999 Bonds, and (6) pay certain costs incurred in connection with the issuance of the bonds. From the date of original issuance, the bonds have been and will continue to be equally and ratably secured and entitled to the security of a Trust Indenture between the City and Amalgamated Bank of Chicago (as Trustee). Repayment of the bonds is the responsibility of the Knox College Project. The bonds mature on October 1, 2046. As of December 31, 2022, \$40,555,000 of 2021 Series bonds remain outstanding.

Deferred Inflows of Resources

A deferred inflow of resources represent an acquisition of net assets that applies to future periods and therefore will not be recognized as an inflow of resources (revenue) until that future time.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Equity Classifications

Government-Wide Statements

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

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **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.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **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 (ordinance) of the City Council. 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 City Council that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council may take official action to assign amounts or delegate responsibility to another party through the budgetary process. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

City of Galesburg

Notes to Financial Statements
December 31, 2022

The City considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the City would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

To maintain the City's ability to provide services during emergencies and unexpected declines in the economy the City will maintain a General Fund, fund balance of 16 weeks, or approximately 30% of operating expenditures. The fund balance shall be exclusive of all other reserves and contingencies and shall be reported as unassigned.

See Note 3 for further information.

Fiduciary fund net position is classified as restricted for pool participants, individuals, organizations and other governments on the statement of fiduciary net position. Various donor restrictions apply, including authorizing and spending trust income and the City believes it is in compliance with all significant restrictions.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the City OPEB Plan and additions to/deductions from the City OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by the City OPEB Plan. For this purpose, the City OPEB Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Property Held for Resale

The City's land held for resale includes land that is being held for sale for future development of the City. The assets are valued at the lower of cost or market.

2. Stewardship, Compliance and Accountability

Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year end.

As of December 31, 2022, the following individual funds held a deficit balance:

Fund	Amount	Reason
Grants	\$ (158,819)	Operating expenditures exceeded available revenues
Public Transportation	(555,955)	Prior year operating expenses exceeded available revenues
2013A GO Bonds Business District	(232,553)	Prior year operating expenditures exceeded available revenues
TIF 3 Regency Capital Project	(291,860)	Prior year operating expenditures exceeded available revenues

City of Galesburg

Notes to Financial Statements
December 31, 2022

These deficits are anticipated to be funded with future tax or grant revenues.

TIF district deficits are anticipated to be funded with future incremental taxes levied over the life of the districts, which is 27 years for the districts created before October 1, 1995 and 23 years for districts created thereafter through September 30, 2004. Beginning October 1, 2004, the life of new districts varies by type of district (20-27 years) and may be extended in some cases.

3. Detailed Notes on All Funds

Deposits and Investments

The City's deposits and investments at year end were comprised of the following:

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 33,833,862	\$ 33,691,888	Custodial credit risk - deposits
Money market, Illinois Funds	18,260,853	18,260,853	Credit risk
Mutual funds, bond funds	251,677	251,677	Credit risk, interest rate risk
Mutual funds, other	2,067,545	2,067,545	N/A
Police officers' pension investment fund	7,466,263	7,466,263	Credit risk
Firefighters' pension investment fund	23,719,230	23,719,230	Credit risk
U.S. Treasury obligations	5,020,149	5,020,149	Custodial credit risk - investments, interest rate risk
Insurance contracts and annuities	19,270,192	19,270,192	Credit risk, concentration of credit risk
Illinois Trusts	4,214,458	4,214,458	Credit risk
Petty cash	5,030	-	N/A
Total deposits and investments	<u>\$114,109,259</u>	<u>\$113,962,255</u>	
Reconciliation to financial statements			
Per statement of net position:			
Cash and cash equivalents	\$ 52,039,957		
Investments	6,986,374		
Per statement of fiduciary net position, fiduciary funds:			
Cash and cash equivalents	2,773,245		
Mutual funds	1,853,998		
Insurance contracts and annuities	19,270,192		
Police officers' pension investment fund	7,466,263		
Firefighters' pension investment fund	<u>23,719,230</u>		
Total deposits and investments	<u>\$114,109,259</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

City of Galesburg

Notes to Financial Statements
December 31, 2022

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City utilized the fair market valuation method for recurring fair value measurements for both Level 1 and Level 2 investments. As of December 31, 2022, investments were measured using valuation inputs as follows:

City

Investment Type	December 31, 2022			
	Level 1	Level 2	Level 3	Total
U.S. Treasury obligations	\$ -	\$ 5,020,149	\$ -	\$ 5,020,149
Mutual funds, bond funds	251,677	-	-	251,677
Mutual funds, other	213,547	-	-	213,547
Total	<u>\$ 465,224</u>	<u>\$ 5,020,149</u>	<u>\$ -</u>	<u>\$ 5,485,373</u>

Police Pension Fund

Investment Type	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Insurance contracts and annuities	\$ -	\$ -	\$ 19,270,192	\$ 19,270,192
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19,270,192</u>	<u>\$ 19,270,192</u>

OPEB Trust Fund

Investment Type	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Mutual funds, other	\$ 1,853,998	\$ -	\$ -	\$ 1,853,998
Total	<u>\$ 1,853,998</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,853,998</u>

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the City's deposits may not be returned to the City.

The City does not have any deposits exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

City of Galesburg

Notes to Financial Statements
December 31, 2022

As of December 31, 2022, investments were rated as follows:

City

Investment Type	Standard & Poors	Moody's Investors Services
Illinois Funds	AAAm	N/R
Illinois Trust	AAAm	N/R
Mutual funds, bond funds	AAAm	Aaa-mf

Police Pension Fund

Investment Type	Standard & Poors	Moody's Investors Services
Police officers' pension investment fund	N/R	N/R
Insurance contracts and annuities	N/R	N/R

Firefighters' Pension Fund

Investment Type	Standard & Poors	Moody's Investors Services
Firefighters' pension investment fund	N/R	N/R

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At December 31, 2022, the Police Pension Fund held the following investments in excess of 5% of the total Fund's investment portfolio:

Issuer	Investment Type	Percentage of Portfolio
Venerable	Insurance Contract	11.77 %
Transamerica	Insurance Contract	11.52
Ohio National	Insurance Contract	9.54
Delaware Life	Insurance Contract	9.52
Prudential	Insurance Contract	8.92
Nationwide	Insurance Contract	7.37
Jackson National	Insurance Contract	7.08

City of Galesburg

Notes to Financial Statements
December 31, 2022

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2022, the City's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	Greater than 10
U.S. Treasury obligations	\$ 5,020,149	\$ 5,020,149	\$ -	\$ -	\$ -
Mutual funds, bond funds	251,679	251,679	-	-	-
Total	<u>\$ 5,271,828</u>	<u>\$ 5,271,828</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Money-Weighted Rate of Return

Police Pension Fund

For the year ended December 31, 2022, the annual money-weighted rate of return on the Police Pension plan investments, net of pension plan investment expense, was (17.37)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Firefighters' Pension Fund

For the year ended December 31, 2022, the annual money-weighted rate of return on the Firefighters' Pension plan investments, net of pension plan investment expense, was (14.59)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

See Note 1 for further information on deposit and investment policies.

Receivables

Receivables as of year end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Economic Development	Nonmajor	Total
Other Taxes Receivable:				
Home rule tax	\$ 793,888	\$ 301,871	\$ 181,628	\$ 1,277,387
Food and beverage tax	159,992	-	17,741	177,733
Hotel/motel tax	-	-	62,055	62,055
Auto rental tax	3,680	-	-	3,680
Local use tax	305,667	-	53,941	359,608
Video gaming tax	47,793	-	-	47,793
Business district tax	-	-	8,648	8,648
Aviation fuel tax	-	-	562	562
Total	<u>\$1,311,020</u>	<u>\$ 301,871</u>	<u>\$ 324,575</u>	<u>\$ 1,937,466</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

	<u>General</u>	<u>Nonmajor</u>	<u>Total</u>
Due From Other Governments:			
Replacement tax	\$ 469,555	\$ -	\$ 469,555
Sales tax	1,324,449	438,944	1,763,393
State income tax	424,901	22,363	447,264
Due from State of Illinois	<u>74,600</u>	<u>775,049</u>	<u>849,649</u>
Total	<u>\$2,293,505</u>	<u>\$1,236,356</u>	<u>\$ 3,529,861</u>

All of the receivables on the balance sheet, except for the loans receivable noted below and leases receivable, are expected to be collected within one year.

As of December 31, 2022, the City had loans receivable in the amount of \$2,681,973 related to twelve economic development loans issued to local businesses from 2014 through 2022. Monthly installments range from \$202 to \$82,603 with interest rates from 2.00% to 5.50%. Final payments are due from February 2024 to November 2030.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes levied for future periods	\$ 9,130,533	\$ -
Sales tax	-	624,537
Local use tax	-	137,729
Telecommunications tax	-	27,728
Auto rental tax	-	1,211
Home rule sales tax	-	461,069
Grants	42,825	713,171
Business district	2,546	-
Food and beverage	-	1,703
Remaining PSB expenses	-	25,395
Other	<u>152,998</u>	<u>235,504</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 9,328,902</u>	<u>\$ 2,228,047</u>
Unearned revenue included in liabilities	\$ 198,369	
Unearned revenue included in deferred inflows	<u>9,130,533</u>	
Total unearned revenue for governmental funds	<u>\$ 9,328,902</u>	

City of Galesburg

Notes to Financial Statements
December 31, 2022

Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Adjustments*</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities					
Capital assets not being depreciated/ amortized:					
Land	\$ 6,352,536	\$ -	\$ 153,547	\$ -	\$ 6,506,083
Construction in progress	<u>1,937,065</u>	<u>-</u>	<u>983,499</u>	<u>1,120,380</u>	<u>1,800,184</u>
Total capital assets not being depreciated/ amortized	<u>8,289,601</u>	<u>-</u>	<u>1,137,046</u>	<u>1,120,380</u>	<u>8,306,267</u>
Capital assets being depreciated/ amortized:					
Land improvements	7,509,673	-	-	-	7,509,673
Buildings and improvements	20,519,299	-	-	-	20,519,299
Machinery and equipment	13,820,045	-	1,211,747	34,968	14,996,824
Right-to-use lease asset - machinery and equipment	-	185,336	-	-	185,336
Infrastructure	<u>75,178,881</u>	<u>-</u>	<u>3,655,231</u>	<u>-</u>	<u>78,834,112</u>
Total capital assets being depreciated/ amortized	<u>117,027,898</u>	<u>185,336</u>	<u>4,866,978</u>	<u>34,968</u>	<u>122,045,244</u>
Total capital assets	<u>125,317,499</u>	<u>185,336</u>	<u>6,004,024</u>	<u>1,155,348</u>	<u>130,351,511</u>
Less accumulated depreciation/ amortization for:					
Land improvements	(5,532,625)	-	(141,154)	-	(5,673,779)
Buildings and improvements	(9,730,086)	-	(424,798)	-	(10,154,884)
Machinery and equipment	(8,356,126)	-	(740,857)	34,968	(9,062,015)
Right-to-use lease asset - machinery and equipment	-	-	(63,790)	-	(63,790)
Infrastructure	<u>(22,020,763)</u>	<u>-</u>	<u>(1,591,528)</u>	<u>-</u>	<u>(23,612,291)</u>
Total accumulated depreciation/ amortization	<u>(45,639,600)</u>	<u>-</u>	<u>(2,962,127)</u>	<u>34,968</u>	<u>(48,566,759)</u>
Net capital assets being depreciated/ amortized	<u>71,388,298</u>	<u>185,336</u>	<u>1,904,851</u>	<u>-</u>	<u>73,478,485</u>
Total governmental activities capital assets, net of accumulated depreciation/ amortization	<u>\$ 79,677,899</u>	<u>\$ 185,336</u>	<u>\$ 3,041,897</u>	<u>\$ 1,120,380</u>	<u>\$ 81,784,752</u>

* The adjustments column represents amounts to be reported as right-to-use lease assets in accordance with GASB Statement No. 87.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 258,135
Economic development	85,965
Public works	1,951,382
Public safety	326,867
Culture and recreation	<u>339,778</u>

Total governmental activities depreciation/ amortization expense	<u>\$ 2,962,127</u>
--	---------------------

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 693,913	\$ -	\$ -	\$ 693,913
Construction in progress	<u>1,347,492</u>	<u>-</u>	<u>1,331,792</u>	<u>15,700</u>
Total capital assets not being depreciated	<u>2,041,405</u>	<u>-</u>	<u>1,331,792</u>	<u>709,613</u>
Capital assets being depreciated:				
Land improvements	66,666	-	-	66,666
Buildings and improvements	24,497,831	-	-	24,497,831
Machinery and equipment	4,388,746	-	-	4,388,746
Infrastructure	<u>21,159,568</u>	<u>2,314,704</u>	<u>-</u>	<u>23,474,272</u>
Total capital assets being depreciated	<u>50,112,811</u>	<u>2,314,704</u>	<u>-</u>	<u>52,427,515</u>
Total capital assets	<u>52,154,216</u>	<u>2,314,704</u>	<u>1,331,792</u>	<u>53,137,128</u>
Less accumulated depreciation for:				
Land improvements	(35,945)	(1,905)	-	(37,850)
Buildings and improvements	(4,993,755)	(523,515)	-	(5,517,270)
Machinery and equipment	(2,891,199)	(193,906)	-	(3,085,105)
Infrastructure	<u>(9,290,190)</u>	<u>(353,056)</u>	<u>-</u>	<u>(9,643,246)</u>
Total accumulated depreciation	<u>(17,211,089)</u>	<u>(1,072,382)</u>	<u>-</u>	<u>(18,283,471)</u>
Net capital assets being depreciated	<u>32,901,722</u>	<u>1,242,322</u>	<u>-</u>	<u>34,144,044</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 34,943,127</u>	<u>\$ 1,242,322</u>	<u>\$ 1,331,792</u>	<u>\$ 34,853,657</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

Receivable Fund	Payable Fund	Amount
General	Water	\$ 113
General	Nonmajor Governmental	1,292,862
Economic Development	Nonmajor Governmental	3,999
Capital Planning	General	1,830,000
Nonmajor Governmental	General	374,229
Nonmajor Governmental	Economic Development	2,028
Nonmajor Governmental	Water	172
Nonmajor Governmental	Nonmajor Governmental	<u>146,066</u>
Total, fund financial statements		3,649,469
Less government-wide eliminations		<u>(3,999,493)</u>
Total internal balances, government-wide statement of net position		<u>\$ (350,024)</u>

All amounts are due within one year.

The principal purpose of these interfunds is to cover deficits related to debt service payments, allocation of health insurance expenditures, and funding capital projects. All remaining balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances

The Economic Development Fund advanced funds to the TIF 3 Regency Capital Project Fund. The amounts advanced are determined by the deficiency of revenues over expenditures since the inception of the fund. Additionally, multiple funds advanced funds to the Utility Tax Capital Projects Fund to provide resources for future capital projects.

The following is a schedule of interfund advances:

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 110,207
Economic Development	Nonmajor Governmental	635,883
Nonmajor Governmental	Nonmajor Governmental	<u>330,621</u>
Total, fund financial statements		1,076,711
Less fund eliminations		<u>(1,076,711)</u>
Total, interfund advances, government-wide statement of net position		<u>\$ -</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

The principal purpose of these advances is to fund capital projects for economic development in the City. Additionally, in 2021, the City provided a 10-year advance of funds from the General Fund to the Galesburg Public Library (the Library), the discretely presented component unit, to provide funding for a new HVAC system totaling \$512,454. For the fiscal year ending December 31, 2022, outstanding advances from the General Fund to the Library totaled \$461,509.

For the Statement of Net Position, interfund advances which are owed within the governmental activities or business-type activities are netted and eliminated.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Economic Development	General	\$ 18,173
Economic Development	Nonmajor Governmental	69,984
Capital Planning	General	6,219,348
Capital Planning	Nonmajor Governmental	37,540
Nonmajor Governmental	General	1,989,777
Nonmajor Governmental	Economic Development	494,248
Nonmajor Governmental	Nonmajor Governmental	2,533,995
Nonmajor Governmental	Internal Service	<u>29,600</u>
Total, fund financial statements		11,392,665
Less fund eliminations		<u>(11,392,665)</u>
Total transfers, government-wide statement of activities		<u>\$ -</u>

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2022, was as follows:

	<u>Beginning Balance</u>	<u>Adjustments</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities						
Bonds and notes payable:						
General obligation debt	\$ 9,055,000	\$ -	\$ -	\$ 775,000	\$ 8,280,000	\$ 810,000
(Discounts)/Premiums:						
Bond premium	<u>168,874</u>	<u>-</u>	<u>-</u>	<u>21,083</u>	<u>147,791</u>	<u>-</u>
Total bonds and notes payable	<u>9,223,874</u>	<u>-</u>	<u>-</u>	<u>796,083</u>	<u>8,427,791</u>	<u>810,000</u>
Other liabilities:						
Compensated absences	1,821,253	-	1,964,281	1,865,407	1,920,127	1,266,265
Lease liabilities	-	185,336	-	63,790	121,546	65,880
Net pension liability, IMRF	152,445	-	-	152,445	-	-
Net pension liability, Police	49,786,023	-	-	9,858,880	39,927,143	-
Net pension liability, Firefighters'	43,867,644	-	-	8,924,126	34,943,518	-
Net OPEB liability	<u>13,459,926</u>	<u>-</u>	<u>-</u>	<u>2,575,443</u>	<u>10,884,483</u>	<u>-</u>
Total other liabilities	<u>109,087,291</u>	<u>185,336</u>	<u>1,964,281</u>	<u>23,440,091</u>	<u>87,796,817</u>	<u>1,332,145</u>
Total governmental activities long-term liabilities	<u>\$ 118,311,165</u>	<u>\$ 185,336</u>	<u>\$ 1,964,281</u>	<u>\$ 24,236,174</u>	<u>\$ 96,224,608</u>	<u>\$ 2,142,145</u>
Business-Type Activities						
Bonds and notes payable:						
General obligation debt	\$ 12,410,000	\$ -	\$ -	\$ 900,000	\$ 11,510,000	\$ 930,000
Notes payable, direct borrowing	414,058	-	-	41,406	372,652	41,406
(Discounts)/Premiums:						
Bond premium	<u>445,524</u>	<u>-</u>	<u>-</u>	<u>63,928</u>	<u>381,596</u>	<u>-</u>
Total bonds and notes payable	<u>13,269,582</u>	<u>-</u>	<u>-</u>	<u>1,005,334</u>	<u>12,264,248</u>	<u>971,406</u>
Other liabilities:						
Compensated absences	205,411	-	196,563	160,249	241,725	122,291
Net pension liability, IMRF	28,941	-	-	28,941	-	-
Net OPEB liability	<u>1,317,835</u>	<u>-</u>	<u>-</u>	<u>282,442</u>	<u>1,035,393</u>	<u>-</u>
Total other liabilities	<u>1,552,187</u>	<u>-</u>	<u>196,563</u>	<u>471,632</u>	<u>1,277,118</u>	<u>122,291</u>
Total business-type activities long-term liabilities	<u>\$ 14,821,769</u>	<u>\$ -</u>	<u>\$ 196,563</u>	<u>\$ 1,476,966</u>	<u>\$ 13,541,366</u>	<u>\$ 1,093,697</u>

The adjustment column represents the addition of lease liabilities in accordance with GASB Statement No. 87.

City of Galesburg

Notes to Financial Statements
December 31, 2022

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the City. Debt in the governmental funds will be retired by future property tax levies or tax increments accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

<u>Governmental Activities</u>						
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2022</u>	
2011C Refunding Bonds issued to refund General Obligation Bonds, Series 2003, due in annual payments of \$175,000 to \$310,000	October 11, 2011	December 30, 2023	3.0% - 4.6%	\$ 2,915,000	\$ 990,000	
2013A General Obligation Bonds issued to finance infrastructure improvements for the North Seminary Street Business District, due in annual payments of \$30,000 to \$125,000	October 8, 2013	December 30, 2032	3.0% - 4.3%	1,390,000	310,000	
2016 General Obligation Bonds issued to finance capital improvements for the East Fremont Street overlay project and brick streets overlay project, due in annual payments of \$345,000 to \$670,000	February 2, 2016	December 30, 2035	3.0% - 3.5%	9,600,000	<u>6,980,000</u>	
Total governmental activities, general obligation debt					<u>\$ 8,280,000</u>	

<u>Business-Type Activities</u>						
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2022</u>	
2015 General Obligation Bonds, due in annual payments of \$115,000 to \$610,000	May 6, 2015	December 30, 2032	3.0% - 3.25%	\$ 8,290,000	\$ 5,310,000	
2017 General Obligation Bonds, due in annual payments of \$400,000 to \$680,000	May 2, 2017	December 1, 2033	2.0% - 5.0%	8,320,000	<u>6,200,000</u>	
Total business-type activities, general obligation debt					<u>\$ 11,510,000</u>	

City of Galesburg

Notes to Financial Statements
December 31, 2022

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 810,000	\$ 272,403	\$ 930,000	\$ 407,294
2024	520,000	242,393	960,000	374,694
2025	545,000	225,993	990,000	348,319
2026	565,000	208,793	1,020,000	319,869
2027	585,000	190,943	1,055,000	284,119
2028-2032	3,320,000	659,563	5,875,000	831,475
2033-2035	1,935,000	134,038	680,000	34,000
Total	<u>\$ 8,280,000</u>	<u>\$ 1,934,126</u>	<u>\$ 11,510,000</u>	<u>\$ 2,599,770</u>

Lease Liabilities

The City has entered into lease agreements as a lessee for financing the temporary acquisition of equipment. These agreements qualify as leases for accounting purposes and, therefore, the assets and obligations have been recorded at the present value of the future minimum lease payments as of the inception date. The obligations will be repaid from the General Fund and the Parks and Recreation Fund.

Lease liabilities at December 31, 2022 consist of the following:

<u>Governmental Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2022</u>
<u>Lease Liabilities</u>					
Copier equipment	9/19/2019	8/31/2024	3.00%	\$ 171,642	\$ 60,395
Golf carts	1/1/2020	12/31/2024	3.00%	145,674	61,151
Total governmental activities lease liabilities					<u>\$ 121,546</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities Lease Liabilities	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 65,880	\$ 3,804
2024	55,666	1,462
Total	<u>\$ 121,546</u>	<u>\$ 5,266</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Notes Payable

The City borrowed funds from the Illinois Environmental Protection Agency (IEPA) for flood proofing existing structures at the City's well site near Oquawka, Illinois. The total loan commitment is \$1,127,480. The agreement stipulates that 50% of the amount funded by American Recovery and Reinvestment Act (25% of total draws) will be forgiven and not require repayment. The balance requiring repayment at December 31, 2022 was \$372,652. Principal payments will be due semiannually and no interest will be paid on the note. The final loan repayment schedule will be determined after the IEPA establishes the final principal amount. This note is repaid by the Water Fund.

Notes payable at December 31, 2022 consists of the following:

<u>Business-Type Activities</u>					Balance
<u>Notes Payable</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2022</u>
Loan, Illinois Environmental Protection Agency, due in semi-annual payments of \$41,406	December 24, 2010	September 1, 2031	0%	\$ 1,127,480	\$ 372,652
Total business-type activities notes payable					<u>\$ 372,652</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-Type Activities Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 41,406	\$ -
2024	41,406	-
2025	41,406	-
2026	41,406	-
2027	41,406	-
2028-2031	<u>165,622</u>	<u>-</u>
Total	<u>\$ 372,652</u>	<u>\$ -</u>

Other Debt Information

Compensated absences and net pension and OPEB liabilities attributable to governmental activities are generally liquidated by the General Fund. The City is a home rule municipality and, therefore, is not subject to the statutory general obligation debt limitations.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Lease Disclosures

Lessor - Lease Receivables

The City entered into a land lease with American Tower on August 1, 1999 which allowed American Tower to utilize the cell tower on the land owned by the City. The lease's original indebtedness at August 1, 1999 was \$863,198 with an annual interest rate of 3.00%. The lease term ends on July 31, 2039.

Lease receivables at December 31, 2022 consists of the following:

<u>Years</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 22,667	\$ 1,389	\$ 24,056
2024	23,664	1,354	25,018
2025	24,704	1,315	26,019
2026	25,789	1,270	27,059
2027	26,923	1,219	28,142
2028-2032	153,409	5,113	158,522
2033-2037	190,117	2,749	192,866
2038-2039	<u>68,988</u>	<u>185</u>	<u>69,173</u>
Total	<u>\$ 536,261</u>	<u>\$ 14,594</u>	<u>\$ 550,855</u>

At December 31, 2022, the City recognized \$21,711 of lease revenue and \$1,419 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2022, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 6,506,083
Construction in progress	1,800,184
Other capital assets, net of accumulated depreciation	73,478,485
Less long-term debt outstanding related to capital assets	(7,212,576)
Plus bond issuance insurance	16,793
Less unamortized debt premium related to capital assets	(125,259)
Less lease liability	<u>(121,546)</u>
Total net investment in capital assets	<u>\$ 74,342,164</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2022, include the following:

	<u>General</u>	<u>Economic Development</u>	<u>Capital Planning</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances					
Nonspendable:					
Prepaid items	\$ 411,888	\$ 9,198	\$ -	\$ 120,210	\$ 541,296
Inventories	55,881	-	-	-	55,881
Advances	571,716	-	-	-	571,716
Property held for resale	-	-	-	159,219	159,219
Permanent fund principal	-	-	-	465,224	465,224
Subtotal	<u>1,039,485</u>	<u>9,198</u>	<u>-</u>	<u>744,653</u>	<u>1,793,336</u>
Restricted for:					
Motor fuel tax	-	-	-	1,320,906	1,320,906
Special enforcement	-	-	-	472,126	472,126
General government	-	-	-	536,448	536,448
Foreign fire	-	-	-	147,565	147,565
Infrastructure improvements	-	-	-	6,125	6,125
Economic development	-	768,305	-	-	768,305
TIF expenditures	-	-	-	1,226,525	1,226,525
Town of the City	-	-	-	1,590,692	1,590,692
Cemetery	-	-	-	101,040	101,040
Public works	-	-	-	997,015	997,015
Restricted donations	12,795	-	-	165,721	178,516
Subtotal	<u>12,795</u>	<u>768,305</u>	<u>-</u>	<u>6,564,163</u>	<u>7,345,263</u>
Committed to:					
General government encumbrances	127,065	-	-	-	127,065
Capital projects	-	-	3,877,091	567,986	4,445,077
Railroad Hall of Fame	500,000	-	-	-	500,000
Parks and recreation encumbrances	-	-	-	20,910	20,910
Property redevelopment	-	-	-	913,963	913,963
Building repair and maintenance	-	-	-	58,965	58,965
Community center building	-	-	-	12,035	12,035
Computer replacement	-	-	-	258,620	258,620
Economic development	-	8,407,585	-	-	8,407,585
Vehicle replacement	-	-	-	975,887	975,887
Subtotal	<u>627,065</u>	<u>8,407,585</u>	<u>3,877,091</u>	<u>2,808,366</u>	<u>15,720,107</u>
Assigned to:					
Economic development	-	2,393,096	-	-	2,393,096
Building repair and maintenance	-	-	-	2,792,014	2,792,014
Computer replacement	-	-	-	1,375,867	1,375,867
Vehicle replacement	-	-	-	4,278,546	4,278,546
Player fields	-	-	-	24,662	24,662
Capital projects	-	-	3,558,327	871,784	4,430,111
Parks and recreation	-	-	-	2,342,279	2,342,279
Subtotal	<u>-</u>	<u>2,393,096</u>	<u>3,558,327</u>	<u>11,685,152</u>	<u>17,636,575</u>
Unassigned (deficit):	<u>11,235,783</u>	<u>-</u>	<u>-</u>	<u>(1,261,915)</u>	<u>9,973,868</u>
Total fund balances	<u>\$ 12,915,128</u>	<u>\$ 11,578,184</u>	<u>\$ 7,435,418</u>	<u>\$ 20,540,419</u>	<u>\$ 52,469,149</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Business-Type Activities

Net investment in capital assets:

Land	\$ 693,913
Construction in progress	15,700
Other capital assets, net of accumulated depreciation	34,144,044
Less long-term debt outstanding	(11,882,652)
Plus deferred charge on refunding	713,158
Less unamortized debt premium	<u>(381,596)</u>

Total net investment in capital assets \$ 23,302,567

Component Unit

Galesburg Public Library

This report contains the Galesburg Public Library (Library), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

Basis of Accounting/Masurement Focus

The Library follows the modified accrual basis of accounting and the flow of economic resources measurement focus.

Deposits and Investments

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 5,178,956	\$ 5,186,503	Custodial credit risk, deposits
Illinois funds	40,670	40,670	Credit risk
Mutual funds	1,656,357	1,656,357	N/A
			Custodial credit risk, investments, concentration of credit risk
Stocks	413,323	413,323	
Money market mutual funds, bond funds	42,417	42,417	Credit risk
Beneficial interest in endowment fund	14,586	14,586	N/A
Petty cash	<u>1,130</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$ 7,347,439</u>	<u>\$ 7,353,856</u>	

The Library categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

City of Galesburg

Notes to Financial Statements
December 31, 2022

The Library utilized the fair market valuation method of recurring fair value measurements. As of December 31, 2022, the Library's investments were measured using valuation inputs as follows:

Investment Type	December 31, 2022			
	Level 1	Level 2	Level 3	Total
Money market mutual funds, bond funds	\$ 42,417	\$ -	\$ -	\$ 42,417
Mutual funds	1,656,357	-	-	1,656,357
Stocks	413,323	-	-	413,323
Beneficial interest in endowment fund	14,586	-	-	14,586
Total	<u>\$ 2,126,683</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,126,683</u>

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Library's deposits may not be returned to the Library.

The Library does not have any deposits exposed to custodial credit risk.

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Library will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Library does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

As of December 31, 2022, the Library's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services
Illinois funds	AAAm	N/R
Money market mutual funds, bond funds	N/R	N/R

See Note 1 for further information on deposit and investment policies.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 797,603	\$ -	\$ -	\$ 797,603
Construction in progress	<u>1,802,184</u>	<u>7,104,838</u>	<u>-</u>	<u>8,907,022</u>
Total capital assets not being depreciated	<u>2,599,787</u>	<u>7,104,838</u>	<u>-</u>	<u>9,704,625</u>
Capital assets being depreciated:				
Buildings and improvements	1,355,125	-	-	1,355,125
Machinery and equipment	<u>654,619</u>	<u>-</u>	<u>-</u>	<u>654,619</u>
Total capital assets being depreciated	<u>2,009,744</u>	<u>-</u>	<u>-</u>	<u>2,009,744</u>
Total capital assets	<u>4,609,531</u>	<u>7,104,838</u>	<u>-</u>	<u>11,714,369</u>
Less accumulated depreciation for:				
Buildings and improvements	(985,441)	(15,247)	-	(1,000,688)
Machinery and equipment	<u>(191,815)</u>	<u>(25,133)</u>	<u>-</u>	<u>(216,948)</u>
Total accumulated depreciation	<u>(1,177,256)</u>	<u>(40,380)</u>	<u>-</u>	<u>(1,217,636)</u>
Net capital assets being depreciated	<u>832,488</u>	<u>(40,380)</u>	<u>-</u>	<u>792,108</u>
Total Library capital assets, net of accumulated depreciation	<u>\$ 3,432,275</u>	<u>\$ 7,064,458</u>	<u>\$ -</u>	<u>\$ 10,496,733</u>

Long-Term Obligations

On July 1, 2019, the Library entered into a loan agreement with the Library Foundation, wherein the Foundation loaned \$3,000,000 to the Library. The Loan is for twelve months with an interest rate of 3.75%, payable semi-annually, with the principal payable on July 1, 2022. During 2022, \$2,000,000 was repaid and the remaining \$1,000,000 was rolled into a new loan receivable maturing July 1, 2024 with an interest rate of 2.26% due semi-annually. As the Foundation is reported as part of the Library on the government-wide financial statements, the \$1,000,000 due-to liability of the Library and the \$1,000,000 receivable of the Foundation are netted and eliminated for reporting purposes.

On July 1, 2020, the Foundation borrowed \$3,000,000 from U.S. Bank with an initial interest rate of 2.26%. Monthly interest only payments in amounts determined by the lender shall be paid by the Foundation on the 30th day of each month, commencing and continuing until the maturity date of July 1, 2022. The entire remaining principal was paid in full in 2022.

On October 28, 2022, the Library issued \$2,000,000 in debt certificates with an initial interest rate of 5.00%. Monthly interest only payments in amounts determined by the lender are paid on the 28th of each month, commencing on November 28, 2022 and continuing until the maturity date of July 28, 2023.

City of Galesburg

Notes to Financial Statements
December 31, 2022

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Debt certificates, direct borrowing	\$ 2,000,500	\$ 2,000,000	\$ 2,000,500	\$ 2,000,000	\$ 2,000,000
Notes payable, direct borrowing	3,000,000	-	3,000,000	-	-
Compensated absences	122,741	105,155	107,918	119,978	37,712
Net pension liability, IMRF	15,803	-	15,803	-	-
Net OPEB liability	<u>22,753</u>	<u>-</u>	<u>3,739</u>	<u>19,014</u>	<u>-</u>
Total	<u>\$ 5,161,797</u>	<u>\$ 2,105,155</u>	<u>\$ 5,127,960</u>	<u>\$ 2,138,992</u>	<u>\$ 2,037,712</u>

Debt service requirements to maturity for debt certificates and notes payable are as follows:

	Principal	Interest
2023	<u>\$ 2,000,000</u>	<u>\$ 69,667</u>
Total	<u>\$ 2,000,000</u>	<u>\$ 69,667</u>

4. Other Information**Employees' Retirement System**

The City contributes to three defined benefit pension plans, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system; the Police Pension Plan which is a single-employer pension plan; and the Firefighters' Pension Plan which is a single-employer pension plan. The benefits, benefit levels, employee contributions and employer contributions for the plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The Police Pension Plan and the Firefighters' Pension Plan do not issue separate reports on the pension plans. IMRF does issue a publicly available report that includes financial statements and supplementary information for the plan as a whole, but not for individual employers. That report can be obtained from IMRF, 2211 York Road, Suite 500, Oak Brook, Illinois 60523. This report is also available for download at www.imrf.org.

City of Galesburg

Notes to Financial Statements
December 31, 2022

For the year ended December 31, 2022, the City recognized the following balances in the government-wide financial statements:

	Total Pension Liability	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, City and Library*	\$ 69,998,495	\$ -	\$ 1,950,207	\$ 10,931,919	\$ (1,054,637)
IMRF, Town*	2,627,218	-	36,886	407,258	(107,890)
Police Pension Plan	69,710,858	39,927,143	16,007,476	16,117,760	4,525,197
Firefighters' Pension Plan	<u>61,319,580</u>	<u>34,943,518</u>	<u>9,991,532</u>	<u>14,723,721</u>	<u>2,747,221</u>
Total	<u>\$203,656,151</u>	<u>\$ 74,870,661</u>	<u>\$ 27,986,101</u>	<u>\$ 42,180,658</u>	<u>\$ 6,109,891</u>

As of December 31, 2022, the City and Library reported an IMRF net pension asset of \$7,308,736 and the Township reported an IMRF net pension asset of \$554,274.

Illinois Municipal Retirement Fund - City and Library

Plan Description

All employees (other than those covered by the Police and Firefighters' Pension plans) hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service 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 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.

Under the employer number within IMRF, both the City and Library contribute to the plan. As a result, IMRF is considered to be an agent multiple-employer plan through which cost-sharing occurs between the City and Library.

Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	197
Inactive, non-retired members	66
Active members	<u>160</u>
Total	<u>423</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Contributions

As set by statute, City and Library employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the City and Library to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City and Library's actuarially determined contribution rate for calendar year 2022 was 9.95% of annual covered payroll for IMRF. The City and Library also contribute 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liability for IMRF was determined by actuarial valuations performed as of December 31, 2021 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment Rate of Return	7.25%
Salary increases	2.85% - 13.75%
Price inflation	2.25%

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Long-Term Expected Real Rate of Return

The long-term expected rate of return on pension plan investments was determined using an asset allocation study in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce long-term expected rate of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Projected Returns/Risks	
		One Year Arithmetic	Ten Year Geometric
Equities	39.00 %	3.25 %	1.90 %
International equities	15.00	4.89	3.15
Fixed income	25.00	(0.50)	(0.60)
Real estate	10.00	4.20	3.30
Alternatives	10.00		
Private equity		8.85	5.50
Commodities		2.90	1.70
Cash equivalents	1.00	(0.90)	(0.90)

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City and Library contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents net pension liability/(asset) of the City and Library calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
City:			
Total pension liability	\$ 73,385,249	\$ 65,567,056	\$ 59,321,946
Plan fiduciary net position	<u>72,297,845</u>	<u>72,297,845</u>	<u>72,297,845</u>
Net pension liability/(asset)	<u>\$ 1,087,404</u>	<u>\$ (6,730,789)</u>	<u>\$ (12,975,899)</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Library:			
Total pension liability	\$ 4,959,842	\$ 4,431,439	\$ 4,009,355
Plan fiduciary net position	<u>5,009,386</u>	<u>5,009,386</u>	<u>5,009,386</u>
Net pension liability/(asset)	<u>\$ (49,544)</u>	<u>\$ (577,947)</u>	<u>\$ (1,000,031)</u>
Total:			
Total pension liability	\$ 78,345,091	\$ 69,998,495	\$ 63,331,301
Plan fiduciary net position	<u>77,307,231</u>	<u>77,307,231</u>	<u>77,307,231</u>
Net pension liability/(asset)	<u>\$ 1,037,860</u>	<u>\$ (7,308,736)</u>	<u>\$ (13,975,930)</u>

Changes in Net Pension Liability/(Asset)

The changes in net pension liability/(asset) for the calendar year ended December 31, 2021 were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
City:			
Balances at December 31, 2020	\$ 65,007,520	\$ 64,826,134	\$ 181,386
Service cost	814,655	-	814,655
Interest on total pension liability	4,521,936	-	4,521,936
Differences between expected and actual experience of the total pension liability	(897,744)	-	(897,744)
Change of assumptions	210	-	210
Benefit payments, including refunds of employee contributions	(3,879,521)	(3,879,521)	-
Contributions, employer	-	1,150,537	(1,150,537)
Contributions, employee	-	390,632	(390,632)
Net investment income	-	11,140,512	(11,140,512)
Other (net transfer)	-	(1,330,449)	1,330,449
Balances at December 31, 2021	<u>\$ 65,567,056</u>	<u>\$ 72,297,845</u>	<u>\$ (6,730,789)</u>
Library:			
Balances at December 31, 2020	\$ 4,383,623	\$ 4,367,820	\$ 15,803
Service cost	69,951	-	69,951
Interest on total pension liability	388,281	-	388,281
Differences between expected and actual experience of the total pension liability	(77,086)	-	(77,086)
Change of assumptions	(210)	-	(210)
Benefit payments, including refunds of employee contributions	(333,120)	(333,120)	-
Contributions, employer	-	98,792	(98,792)
Contributions, employee	-	33,542	(33,542)
Net investment income	-	956,593	(956,593)
Other (net transfer)	-	(114,241)	114,241
Balances at December 31, 2021	<u>\$ 4,431,439</u>	<u>\$ 5,009,386</u>	<u>\$ (577,947)</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Total:			
Balances at December 31, 2020	\$ 69,391,143	\$ 69,193,954	\$ 197,189
Service cost	884,606	-	884,606
Interest on total pension liability	4,910,217	-	4,910,217
Differences between expected and actual experience of the total pension liability	(974,830)	-	(974,830)
Benefit payments, including refunds of employee contributions	(4,212,641)	(4,212,641)	-
Contributions, employer	-	1,249,329	(1,249,329)
Contributions, employee	-	424,174	(424,174)
Net investment income	-	12,097,105	(12,097,105)
Other (net transfer)	-	(1,444,690)	1,444,690
Balances at December 31, 2021	<u>\$ 69,998,495</u>	<u>\$ 77,307,231</u>	<u>\$ (7,308,736)</u>

Plan fiduciary net position as a percentage of the total pension liability 110.44 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the City and Library recognized pension expense of \$(1,054,637). The City and Library reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
City:		
Difference between expected and actual experience	\$ 685,893	\$ 703,856
Assumption changes	205,721	333,717
Net difference between projected and actual earnings on pension plan investments	-	9,029,892
Contributions subsequent to the measurement date	<u>902,872</u>	<u>-</u>
Total	<u>\$ 1,794,486</u>	<u>\$ 10,067,465</u>
Library:		
Difference between expected and actual experience	\$ 58,895	\$ 60,437
Assumption changes	17,664	28,655
Net difference between projected and actual earnings on pension plan investments	-	775,362
Contributions subsequent to the measurement date	<u>79,162</u>	<u>-</u>
Total	<u>\$ 155,721</u>	<u>\$ 864,454</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

	Deferred Outflows of Resources	Deferred Inflows of Resources
Total:		
Difference between expected and actual experience	\$ 744,788	\$ 764,293
Assumption changes	223,385	362,372
Net difference between projected and actual earnings on pension plan investments	-	9,805,254
Contributions subsequent to the measurement date	<u>982,034</u>	<u>-</u>
Total	<u>\$ 1,950,207</u>	<u>\$ 10,931,919</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending December 31, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$ (9,963,746)) will be recognized in pension expense as follows:

Year Ending December 31,	City	Library	Total
2023	\$ (1,673,279)	\$ (143,678)	\$ (1,816,957)
2024	(3,641,993)	(312,724)	(3,954,717)
2025	(2,407,661)	(206,736)	(2,614,397)
2026	<u>(1,452,918)</u>	<u>(124,757)</u>	<u>(1,577,675)</u>
Total	<u>\$ (9,175,851)</u>	<u>\$ (787,895)</u>	<u>\$ (9,963,746)</u>

Illinois Municipal Retirement Fund - Town of the City of Galesburg

Plan Description

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1 2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 2% for each year thereafter.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 participants, pension benefits vest after 10 years of service. Participating members who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings for the first 15 years of service credit, plus 2% for each year of service 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 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.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Plan Membership

At December 31, 2021, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	11
Inactive, non-retired members	1
Active members	<u>6</u>
Total	<u><u>18</u></u>

Contributions

As set by statute, Town employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Town to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Town's actuarially determined contribution rate for calendar year 2022 was 7.58% of annual covered payroll. The Town 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 the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2021 and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of IMRF and additions to/deductions from IMRF fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Assumptions

The total pension liability for IMRF was determined by actuarial valuations performed as of December 31, 2021 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Market Value
Actuarial assumptions	
Investment Rate of Return	7.25%
Salary increases	2.85% to 13.75%, including inflation
Price inflation	2.25%

City of Galesburg

Notes to Financial Statements
December 31, 2022

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Long-Term Expected Real Rate of Return

See Long-Term Expected Real Rate of Return section in Illinois Municipal Retirement Fund - City and Library note above.

Discount Rate

The discount rate used to measure the total pension liability for IMRF was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Town contributions will be made at rates equal to the difference between actuarially determined contribution rate and the member rate. Based on those assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on investments was applied to all periods of projected benefits to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the Town calculated using the discount rate of 7.25% as well as what the net pension liability/(asset) would be if it were to be calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 2,879,916	\$ 2,627,218	\$ 2,413,768
Plan fiduciary net position	<u>3,181,492</u>	<u>3,181,492</u>	<u>3,181,492</u>
Net pension liability/(asset)	<u>\$ (301,576)</u>	<u>\$ (554,274)</u>	<u>\$ (767,724)</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Changes in Net Pension Liability/(Asset)

The Town changes in net pension liability/(asset) for the calendar year ended December 31, 2021 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2020	\$ 2,587,139	\$ 2,812,991	\$ (225,852)
Service cost	37,308	-	37,308
Interest on total pension liability	183,140	-	183,140
Differences between expected and actual experience of the total pension liability	(20,922)	-	(20,922)
Benefit payments, including refunds of employee contributions	(159,447)	(159,447)	-
Contributions, employer	-	28,280	(28,280)
Contributions, employee	-	16,792	(16,792)
Net investment income	-	494,153	(494,153)
Other (net transfer)	-	(11,277)	11,277
Balances at December 31, 2021	<u>\$ 2,627,218</u>	<u>\$ 3,181,492</u>	<u>\$ (554,274)</u>

Plan fiduciary net position as a percentage of the total pension liability 121.10 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the Town recognized pension expense of \$(107,890). The Town reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 15,687	\$ 12,784
Assumption changes	-	2,781
Net difference between projected and actual earnings on pension plan investments	-	391,693
Contributions subsequent to the measurement date	<u>21,199</u>	<u>-</u>
Total	<u>\$ 36,886</u>	<u>\$ 407,258</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending December 31, 2023. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$(370,372)) will be recognized in pension expense as follows:

Year Ending December 31,	Total
2023	\$ (59,936)
2024	(155,392)
2025	(96,089)
2026	<u>(58,955)</u>
Total	<u><u>\$ (370,372)</u></u>

Police Pension

Plan Description

Police sworn personnel are covered by the Police Pension Plan, which is a defined benefit single-employer pension plan. Although this is a single employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

As provided for in the Illinois Compiled Statutes, the Plan provides retirement benefits as well as death and disability benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011 and Tier 2 is for employees hired after that date. The following is a summary of the Police Pension Fund as provided for in Illinois Compiled Statutes.

Tier 1 - Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive an annual retirement benefit of one half of the salary attached to the rank on the last day of service, or for one year prior to the last day, whichever is greater. The pension shall be increased by 2.5% of such salary for each additional year of service over 20 years up to 30 years to a maximum of 75% of such salary. Employees with at least 8 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a police officer who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 - Covered employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive a monthly pension of 2.5% of the final average salary for each year of creditable service. The salary is initially capped at \$106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced retirement benefit. The monthly pension of a police shall be increased annually on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one-half the annual unadjusted percentage increase in the CPI, whichever is less.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Plan Membership

At December 31, 2021, the actuarial valuation date, the Police Pension membership consisted of:

Retirees and beneficiaries	60
Inactive, non-retired members	11
Active members	<u>49</u>
Total	<u><u>120</u></u>

Contributions

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011 the City's contributions must accumulate to the point where the past service cost for the Police Pension Plan is 90% funded by the year 2040. The City's actuarially determined contribution rate for the fiscal year ending December 31, 2022 was 128.83% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies

The financial statements of the Police Pension Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximated fair value. Investments that do not have an established market are reported at estimated fair values.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2022 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.25%
Projected salary increases	3.75% - 4.78%
Cost-of-living adjustments	2.25%

Mortality rates were based on the PubS-2010(A) Study Adjusted for Plan Status, Demographics and Illinois Public Pension Data. The actuarial assumptions were based on the results of the Lauterbach & Amen Experience Study for Police 2020.

Discount Rate

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.31%. The discount rate calculated using the December 31, 2021 measurement date was 4.69%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments of 6.75% was blended with the index rate of 3.72% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating as of December 31, 2022 to arrive at a discount rate of 6.31% used to determine the total pension liability. The year ending December 31, 2072 is the last year in the project period for which projected benefit payments are fully funded.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.31% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.31%) or 1-percentage-point higher (7.31%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 79,622,341	\$ 69,710,858	\$ 61,646,544
Plan fiduciary net position	<u>29,783,715</u>	<u>29,783,715</u>	<u>29,783,715</u>
Net pension liability	<u>\$ 49,838,626</u>	<u>\$ 39,927,143</u>	<u>\$ 31,862,829</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/Asset
	(a)	(b)	(a) - (b)
Balances at December 31, 2021	\$ 83,987,539	\$ 34,201,516	\$ 49,786,023
Service cost	1,437,628	-	1,437,628
Interest on total pension liability	3,911,784	-	3,911,784
Changes in benefit terms	(56,171)	-	(56,171)
Differences between expected and actual experience of the total pension liability	1,215,904	-	1,215,904
Change of assumptions	(17,220,907)	-	(17,220,907)
Benefit payments, including refunds of employee contributions	(3,564,919)	(3,564,919)	-
Contributions, employer	-	4,270,139	(4,270,139)
Contributions, employee	-	354,489	(354,489)
Net investment income	-	(5,446,020)	5,446,020
Administration	-	(31,490)	31,490
Balances at December 31, 2022	<u>\$ 69,710,858</u>	<u>\$ 29,783,715</u>	<u>\$ 39,927,143</u>

Plan fiduciary net position as a percentage of the total pension liability 42.72 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the City recognized pension expense of \$4,525,197. The City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,413,368	\$ 1,934,051
Assumption changes	9,071,725	14,183,709
Net difference between projected and actual earnings on pension plan investments	<u>4,522,383</u>	<u>-</u>
Total	<u>\$ 16,007,476</u>	<u>\$ 16,117,760</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

The amounts reported as deferred outflows and inflows of resources related to pensions (\$110,284)) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2023	\$ 1,085,851
2024	1,291,292
2025	512,924
2026	(1,109,108)
2027	<u>(1,891,243)</u>
Total	<u>\$ (110,284)</u>

Firefighters' Pension

Plan Description

Fire sworn personnel are covered by the Firefighters' Pension Plan, which is a defined benefit single-employer pension plan. Although this is a single employer pension plan, the defined benefits and employee and employer contribution levels are governed by Illinois State Statutes (Chapter 40 ILCS 5/3) and may be amended only by the Illinois legislature. The City accounts for the plan as a pension trust fund.

As provided for in the Illinois Compiled Statutes, the Firefighters' Pension Plan provides retirement benefits as well as death and disability benefits to employees grouped into two tiers. Tier 1 is for employees hired prior to January 1, 2011 and Tier 2 is for employees hired after that date. The following is a summary of the Firefighters' Pension Plan as provided for in Illinois Compiled Statutes.

Tier 1 - Covered employees attaining the age of 50 or more with 20 or more years of creditable service are entitled to receive a monthly retirement benefit of one half of the monthly salary attached to the rank held in the fire service at the date of retirement. The monthly pension shall be increased by one twelfth of 2.5% of such monthly salary for each additional month over 20 years of service through 30 years of service to a maximum of 75% of such monthly salary. Employees with at least 10 years but less than 20 years of credited service may retire at or after age 60 and receive a reduced retirement benefit. The monthly pension of a firefighter who retired with 20 or more years of service after January 1, 1977 shall be increased annually, following the first anniversary date of retirement and paid upon reaching at least the age 55, by 3% of the original pension and 3% compounded annually thereafter.

Tier 2 - Covered employees attaining the age of 55 or more with 10 or more years of creditable service are entitled to receive a monthly pension of 2.5% of the final average salary for each year of creditable service. The salary is initially capped at \$106,800 but increases annually thereafter and is limited to 75% of final average salary. Employees with 10 or more years of creditable service may retire at or after age 50 and receive a reduced retirement benefit. The monthly pension of a firefighter shall be increased annually on the January 1 occurring either on or after the attainment of age 60 or the first anniversary of the pension start date, whichever is later. Each annual increase shall be calculated at 3% or one-half the annual unadjusted percentage increase in the CPI, whichever is less.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Plan Membership

At December 31, 2021, the actuarial valuation date, the Firefighters' Pension Plan membership consisted of:

Retirees and beneficiaries	66
Inactive, non-retired members	5
Active members	<u>41</u>
Total	<u><u>112</u></u>

Contributions

Participants contribute a fixed percentage of their base salary to the plans. At December 31, 2022, the contribution percentage was 9.455%. If a participant leaves covered employment with less than 20 years of service, accumulated participant contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011 the City's contributions must accumulate to the point where the past service cost for the Firefighters' Pension Plan is 90% funded by the year 2040. The City's actuarially determined contribution rate for the fiscal year ending December 31, 2022 was 135.97% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2022 and the total pension liability used to calculate the net pension liability/(asset) was determined by an annual actuarial valuation as of that date.

Summary of Significant Accounting Policies

The financial statements of the Firefighters' Pension Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which contributions are due. The City's contributions are recognized when due and a formal commitment to provide the contributions are made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Plan investments are reported at fair value. Short-term investments are reported at cost, which approximated fair value. Investments that do not have an established market are reported at estimated fair values.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2022 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair Value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.25%
Projected salary increases	3.75% - 7.30%
Cost-of-living adjustments	2.25%

Mortality rates were based on the PubS-2010(A) Study Adjusted for Plan Status, Demographics and Illinois Public Pension Data. The actuarial assumptions were based on the results of the Lauterbach & Amen Experience Study for Firefighters 2020.

Discount Rate

The discount rate used to measure the total pension liability for the Firefighters' Pension Plan was 6.49%. The discount rate calculated using the December 31, 2021 measurement date was 4.76%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments of 6.75% was blended with the index rate of 3.72% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating as of December 31, 2022 to arrive at a discount rate of 6.49% used to determine the total pension liability. The year ending December 31, 2024 is the last year in the project period for which projected benefit payments are fully funded.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.49% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.49%) or 1-percentage-point higher (7.49%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 69,275,405	\$ 61,319,580	\$ 54,758,290
Plan fiduciary net position	<u>26,376,062</u>	<u>26,376,062</u>	<u>26,376,062</u>
Net pension liability	<u>\$ 42,899,343</u>	<u>\$ 34,943,518</u>	<u>\$ 28,382,228</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the calendar year ended December 31, 2022 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/Asset
	(a)	(b)	(a) - (b)
Balances at December 31, 2021	\$ 73,277,788	\$ 29,410,144	\$ 43,867,644
Service cost	1,395,012	-	1,395,012
Interest on total pension liability	3,481,708	-	3,481,708
Changes in benefit terms	(94,740)	-	(94,740)
Differences between expected and actual experience of the total pension liability	1,653,857	-	1,653,857
Change of assumptions	(14,864,764)	-	(14,864,764)
Benefit payments, including refunds of employee contributions	(3,529,281)	(3,529,281)	-
Contributions, employer	-	4,205,389	(4,205,389)
Contributions, employee	-	293,509	(293,509)
Net investment income	-	(3,981,487)	3,981,487
Administration	-	(22,212)	22,212
Balances at December 31, 2022	<u>\$ 61,319,580</u>	<u>\$ 26,376,062</u>	<u>\$ 34,943,518</u>

Plan fiduciary net position as a percentage of the total pension liability 43.01 %

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2022, the City recognized pension expense of \$2,747,221. The City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,716,428	\$ 2,886,404
Assumption changes	4,521,211	11,837,317
Net difference between projected and actual earnings on pension plan investments	<u>3,753,893</u>	<u>-</u>
Total	<u>\$ 9,991,532</u>	<u>\$ 14,723,721</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

The amounts reported as deferred outflows and inflows of resources related to pensions (\$ (4,732,189)) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2023	\$ (481,946)
2024	(1,118,473)
2025	(1,883,038)
2026	<u>(1,248,732)</u>
Total	<u><u>\$ (4,732,189)</u></u>

Pension Segment Information**Fiduciary Net Position**

	<u>Pension Trust</u>			<u>Total</u>
	<u>Police Pension</u>	<u>Fire Pension</u>	<u>OPEB Trust</u>	
Assets				
Cash and cash equivalents	\$ 1,557,877	\$ 1,215,368	\$ -	\$ 2,773,245
Investments:				
Mutual funds	-	-	1,853,998	1,853,998
Insurance contracts and annuities	19,270,192	-	-	19,270,192
Police officers' pension investment fund	7,466,263	-	-	7,466,263
Firefighters' pension investment fund	-	23,719,230	-	23,719,230
Receivables, (net allowances for uncollectibles)				
Due from primary government	<u>1,784,461</u>	<u>1,737,227</u>	<u>-</u>	<u>3,521,688</u>
Total assets	<u>30,078,793</u>	<u>26,671,825</u>	<u>1,853,998</u>	<u>58,604,616</u>
Liabilities				
Accounts payable	<u>295,078</u>	<u>295,763</u>	<u>-</u>	<u>590,841</u>
Total liabilities	<u>295,078</u>	<u>295,763</u>	<u>-</u>	<u>590,841</u>
Net Position				
Restricted for OPEB	-	-	1,853,998	1,853,998
Restricted for retirement benefits	<u>29,783,715</u>	<u>26,376,062</u>	<u>-</u>	<u>56,159,777</u>
Total net position	<u><u>\$ 29,783,715</u></u>	<u><u>\$ 26,376,062</u></u>	<u><u>\$ 1,853,998</u></u>	<u><u>\$ 58,013,775</u></u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Changes in Plan Net Position

	Pension Trust			
	Police Pension	Fire Pension	OPEB Trust	Total
Additions				
Contributions:				
Employer	\$ 4,270,139	\$ 4,205,389	\$ 1,231,504	\$ 9,707,032
Plan member deposits	<u>354,489</u>	<u>293,509</u>	<u>-</u>	<u>647,998</u>
Total contributions	<u>4,624,628</u>	<u>4,498,898</u>	<u>1,231,504</u>	<u>10,355,030</u>
Investment income:				
Net appreciation (depreciation) in fair value of investments	(5,486,386)	(3,983,409)	(294,646)	(9,764,441)
Interest income	<u>51,687</u>	<u>33,508</u>	<u>-</u>	<u>85,195</u>
Total investment income	(5,434,699)	(3,949,901)	(294,646)	(9,679,246)
Less investment expense	<u>(11,321)</u>	<u>(31,869)</u>	<u>-</u>	<u>(43,190)</u>
Net investment income	(5,446,020)	(3,981,770)	(294,646)	(9,722,436)
Miscellaneous:	<u>-</u>	<u>283</u>	<u>-</u>	<u>283</u>
Total additions	<u>(821,392)</u>	<u>517,411</u>	<u>936,858</u>	<u>632,877</u>
Deductions				
Benefits	3,564,919	3,529,281	1,091,446	8,185,646
Administrative expenses	<u>31,490</u>	<u>22,212</u>	<u>1,383</u>	<u>55,085</u>
Total deductions	<u>3,596,409</u>	<u>3,551,493</u>	<u>1,092,829</u>	<u>8,240,731</u>
Change in net position	(4,417,801)	(3,034,082)	(155,971)	(7,607,854)
Net Position, Beginning	<u>34,201,516</u>	<u>29,410,144</u>	<u>2,009,969</u>	<u>65,621,629</u>
Net Position, Ending	<u>\$ 29,783,715</u>	<u>\$ 26,376,062</u>	<u>\$ 1,853,998</u>	<u>\$ 58,013,775</u>

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; and workers compensation. The City has established self-insurance funds (internal service funds) to provide coverage for losses from general liability, property and workers' compensation insurance claims.

Self-Insurance

For general liability and workers' compensation claims, the City is fully self-insured. For property claims, the City pays a specific per incident deductible and then has private insurance for all losses in excess of that amount. All claims handling procedures are performed by an independent claims administrator.

City of Galesburg

Notes to Financial Statements
December 31, 2022

All funds of the City participate in the risk management program. Amounts payable to the self-insurance funds are based on estimates of the amounts necessary to pay prior and current year claims and to establish a reserve for catastrophic losses. These estimates are determined based on historical claims experience.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The City does not allocate overhead costs or other nonincremental costs to the claims liability.

There have been no significant reductions in insurance coverage in the current year from prior years. The amount of settlements have not exceeded insurance coverage in the past three fiscal years.

Claims Liability

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid Claims, Beginning	\$ 60,000	\$ 170,000
Current year claims and changes in estimates	267,844	499,477
Claim payments	<u>(157,844)</u>	<u>(354,477)</u>
Unpaid Claims, Ending	<u>\$ 170,000</u>	<u>\$ 315,000</u>

As of December 31, 2022, the entire balance of claims payable is expected to be paid within one year.

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has active construction projects as of December 31, 2022. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. The City has an estimated remaining commitment of \$7,369,309 related to these projects.

Other Postemployment Benefits

General Information About the OPEB Plan

Plan Description

The City administers the Other Postemployment Benefit Plan (OPEB Plan), a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all permanent full-time general and public safety employees of the City and Library. Contribution requirements are established through collective bargaining agreements and may be amended only through negotiations between the City and the unions.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Benefits Provided

The OPEB Plan provides continuation of employer subsidized health coverage for the retiree and their dependents, if any, upon retirement from the City after meeting the age and service requirements for retirement. The City pays 100% of the premium cost of coverage of the lowest cost health plan offered for retirees to age 65 for employees hired prior to 2011 (except those employed from Library, Township and City Assessor, who pay 100% of the premium costs). Retirees pay a portion of the premium cost of coverage for spousal coverage. Disabled officers are covered to age 65 paid 100% by the City. Employees hired after 2010 who retire may elect to continue coverage under the plan by contributing 100% of the premium rate costs.

Employees Covered by Benefit Terms

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

Inactive plan members or beneficiaries currently receiving benefit payments	68
Active plan members	<u>269</u>
	<u><u>337</u></u>

Contributions

The City Council has the authority to establish and amend the contribution requirements of the City and employees. The Council establishes rates based on an actuarially determined rate. For the year ended December 31, 2022, the City's employer contribution rate as a percentage of covered payroll was 6.06%. The City pays all benefit claims from operations and makes annual contributions to the plan. Plan members are not required to contribute to the plan.

Net OPEB Liability

The City's net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50%
Investment rate of return	4.05%
Healthcare cost trend rates	6.75% for 2022, decreasing in increments of 0.25% - 0.50% annually, from 6.75% in 2023 to an ultimate rate of 4.50% for 2029 and after

Mortality rates were based on the PubS-2010 base rates projected Fully Generationally using scale MP2021 for Police and Fire. For all others, the PubG-2010 base rates projected Fully Generationally using scale MP2021 was used.

City of Galesburg

Notes to Financial Statements
December 31, 2022

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of an actuarial experience study for the period from 2004 through 2008 adjusted forward by mortality improvement scales from the Society of Actuaries and an actuarial experience study for the period from 2004 through 2011 from the Illinois Department of Insurance..

Investment Policy

See Note 1 for disclosures related to the OPEB Plan's investment policy. The OPEB Plan's investment policy does not include formal target allocations for the diversification of the portfolio across a broad selection of distinct asset classes.

Money-Weighted Rate of Return

For the year ended December 31, 2022, the annual money-weighted rate of return on investments, net of investment expense, was (15.25)%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.05%. The projection of cash flows used to determine the discount rate assumed that City and Library contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position will not be available to make all projected future benefit payments of current plan members. Therefore, a blended rate, based on the long-term expected rate of return on OPEB Plan investments and 20-year GO municipal bond rate, was used to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at December 31, 2021	\$ 16,810,483	\$ 2,009,969	\$ 14,800,514
Service cost	762,302	-	762,302
Interest	299,268	-	299,268
Differences between expected and actual experience	451,011	-	451,011
Changes in assumptions	(3,437,347)	-	(3,437,347)
Contributions, employer	-	1,231,504	(1,231,504)
Net investment income	-	(294,646)	294,646
Benefit payments	(1,091,446)	(1,091,446)	-
Administrative expense	(1,383)	(1,383)	-
Balances at December 31, 2022	<u>\$ 13,792,888</u>	<u>\$ 1,853,998</u>	<u>\$ 11,938,890</u>
Net OPEB liability, City	\$ 13,771,031	\$ 1,851,155	\$ 11,919,876
Net OPEB liability, Library	<u>21,857</u>	<u>2,843</u>	<u>19,014</u>
Net OPEB liability, Total	<u>\$ 13,792,888</u>	<u>\$ 1,853,998</u>	<u>\$ 11,938,890</u>
Plan fiduciary net position as a percentage of the total OPEB liability			13.44 %

City of Galesburg

Notes to Financial Statements
December 31, 2022

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City and Library, as well as what the City's and Library's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.05%) or 1-percentage-point higher (5.05%) than the current discount rate:

	1% Decrease (3.05%)	Discount Rate (4.05%)	1% Increase (5.05%)
Net OPEB liability, City	\$ 12,921,822	\$ 11,919,876	\$ 10,971,589
Net OPEB liability, Library	<u>20,613</u>	<u>19,014</u>	<u>17,502</u>
Net OPEB liability, Total	<u>\$ 12,942,435</u>	<u>\$ 11,938,890</u>	<u>\$ 10,989,091</u>

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the City and Library, as well as what the City's and Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (5.75% decreasing to 3.50%) or 1-percentage-point higher (7.75% decreasing to 5.50%) than the current healthcare cost trend rates:

	1% Decrease (5.75% Decreasing to 3.50%)	Healthcare Cost Trend Rates (6.75% Decreasing to 4.50%)	1% Increase (7.75% Decreasing to 5.50%)
Net OPEB liability, City	\$ 10,686,771	\$ 11,919,876	\$ 13,322,121
Net OPEB liability, Library	<u>17,048</u>	<u>19,014</u>	<u>21,252</u>
Net OPEB liability, Total	<u>\$ 10,703,819</u>	<u>\$ 11,938,890</u>	<u>\$ 13,343,373</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the City and Library recognized OPEB expense of \$729,729. At December 31, 2022, the City and Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 413,097	\$ 1,030,046
Changes of assumptions or other inputs	2,301,187	3,275,590
Differences between expected and actual investment earnings	<u>61,860</u>	<u>-</u>
Total	<u>\$ 2,776,144</u>	<u>\$ 4,305,636</u>
Deferred Outflows / Inflows, City	\$ 2,771,722	\$ 4,298,779
Deferred Outflows / Inflows, Library	<u>4,422</u>	<u>6,857</u>
Total	<u>\$ 2,776,144</u>	<u>\$ 4,305,636</u>

City of Galesburg

Notes to Financial Statements
December 31, 2022

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>City</u>	<u>Library</u>	<u>Total</u>
2023	\$ (173,759)	\$ (277)	\$ (174,036)
2024	(143,039)	(228)	(143,267)
2025	(115,170)	(184)	(115,354)
2026	(76,289)	(122)	(76,411)
2027	(142,505)	(227)	(142,732)
Thereafter	<u>(876,295)</u>	<u>(1,397)</u>	<u>(877,692)</u>
Total	<u>\$ (1,527,057)</u>	<u>\$ (2,435)</u>	<u>\$ (1,529,492)</u>

Subsequent Event

On March 6, 2023 the City issued General Obligation Bonds, Series 2023, in the amount of \$4,920,000 with an interest rate of 5.00%. This amount will be used to finance the acquisition, construction, or renovation of an existing facility for the purpose of a community center and to pay the costs of issuing the Bonds.

Tax Increment Financing District

The City of Galesburg has established several Tax Increment Redevelopment Project Areas (RPA's) to encourage redevelopment of certain sites for more market oriented commercial uses of the properties that will enhance their value and improve their contributions to the City and its surrounding areas. As part of the redevelopment plans, the City has made significant improvements to utilities, public parking, intersections and traffic signalization, streets and landscaping. The redevelopment plans also include site preparation, land acquisition and assembly and demolition/clearance.

Construction and development in the RPA's were the responsibility of developers and are substantially complete. To entice development of the areas, the City created tax increment financing (TIF) districts to finance public improvements made within the RPA's.

Several funds have been established to record the revenues generated in the RPA's that relate directly to servicing the debt issued to make public improvements in the RPA's.

Tax Abatement

Tax abatements are a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

The City is disclosing individual abatement agreements over \$100,000 individually and agreements under \$100,000 in the aggregate.

The City has entered into tax abatement agreements with developers in the form of sales tax rebate incentive payments to stimulate economic development. The abatements are authorized through City Council resolutions. The developers make sales tax payments as they become due and, after meeting the criteria established in the development agreements, are entitled to incentive payments that directly correlate to the taxes paid. The incentives are calculated based on a percentage of sales taxes paid by the developers, with cumulative not to exceed maximum payments. The developer commitments include the construction and operation of a Kohl's store and rehabilitation of an existing building for the operation of a furniture store. Total incentive payments for the year ended December 31, 2022 were \$69,588.

City of Galesburg

Notes to Financial Statements
December 31, 2022

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

Illinois Municipal Retirement Fund

Schedule of Changes in the City's Net Pension Liability (Asset) and Related Ratios

Last Eight Fiscal Years

	2015			2016		
	City	Library	Total	City	Library	Total
Total Pension Liability						
Service cost	\$ 835,600	\$ 51,869	\$ 887,469	\$ 769,916	\$ 47,792	\$ 817,708
Interest changes of benefit terms	3,654,093	226,824	3,880,917	3,800,892	362,372	4,163,264
Differences between expected and actual experience	329,002	20,422	349,424	1,207,175	74,934	1,282,109
Changes of assumptions	1,805,007	112,044	1,917,051	66,792	4,146	70,938
Benefit payments, including refunds of member contributions	(2,852,584)	(177,071)	(3,029,655)	(3,100,373)	(192,452)	(3,292,825)
Net change in total pension liability	3,771,118	234,088	4,005,206	2,744,402	296,792	3,041,194
Total Pension Liability, Beginning	<u>49,729,729</u>	<u>3,086,918</u>	<u>52,816,647</u>	<u>53,500,848</u>	<u>3,321,005</u>	<u>56,821,853</u>
Total Pension Liability, Ending	<u>\$ 53,500,847</u>	<u>\$ 3,321,006</u>	<u>\$ 56,821,853</u>	<u>\$ 56,245,250</u>	<u>\$ 3,617,797</u>	<u>\$ 59,863,047</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 1,068,399	\$ 66,320	\$ 1,134,719	\$ 996,715	\$ 61,870	\$ 1,058,585
Employee contributions	335,832	20,846	356,678	352,560	21,885	374,445
Net investment income	2,874,053	178,404	3,052,457	242,344	15,043	257,387
Benefit payments, including refunds of member contributions	(2,852,584)	(177,071)	(3,029,655)	(3,100,373)	(192,452)	(3,292,825)
Other (net transfer)	78,748	4,888	83,636	1,015,743	63,051	1,078,794
Net change in plan fiduciary net position	1,504,448	93,387	1,597,835	(493,011)	(30,603)	(523,614)
Plan Fiduciary Net Position, Beginning	<u>47,839,804</u>	<u>2,969,603</u>	<u>50,809,407</u>	<u>49,344,253</u>	<u>3,062,989</u>	<u>52,407,242</u>
Plan Fiduciary Net Position, Ending	<u>\$ 49,344,252</u>	<u>\$ 3,062,990</u>	<u>\$ 52,407,242</u>	<u>\$ 48,851,242</u>	<u>\$ 3,032,386</u>	<u>\$ 51,883,628</u>
City's Net Pension Liability (Asset), Ending	<u>\$ 4,156,595</u>	<u>\$ 258,016</u>	<u>\$ 4,414,611</u>	<u>\$ 7,394,008</u>	<u>\$ 585,411</u>	<u>\$ 7,979,419</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			92.23%			86.67%
Covered Payroll			\$ 7,926,152			\$ 8,027,563
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll			55.70%			99.40%

Notes to Schedule:

The City implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2015 is not available. Additional years' information will be presented as it becomes available.

2017			2018			2019		
City	Library	Total	City	Library	Total	City	Library	Total
\$ 765,484	\$ 84,368	\$ 849,852	\$ 762,056	\$ 54,613	\$ 816,669	\$ 675,940	\$ 69,697	\$ 745,637
3,937,799	434,008	4,371,807	4,224,265	302,734	4,526,999	4,060,308	418,666	4,478,974
584,340	64,404	648,744	(38,975)	(2,793)	(41,768)	1,889,328	194,812	2,084,140
(338,553)	192,212	(146,341)	(1,557,522)	(408,326)	(1,965,848)	1,602,544	229,937	1,832,481
(3,317,124)	(365,600)	(3,682,724)	(3,644,305)	(261,171)	(3,905,476)	(3,604,567)	(371,674)	(3,976,241)
1,631,946	409,392	2,041,338	(254,481)	(314,943)	(569,424)	4,623,553	541,438	5,164,991
56,245,250	3,617,797	59,863,047	57,877,196	4,027,189	61,904,385	57,622,715	3,712,246	61,334,961
<u>\$ 57,877,196</u>	<u>\$ 4,027,189</u>	<u>\$ 61,904,385</u>	<u>\$ 57,622,715</u>	<u>\$ 3,712,246</u>	<u>\$ 61,334,961</u>	<u>\$ 62,246,268</u>	<u>\$ 4,253,684</u>	<u>\$ 66,499,952</u>
\$ 1,232,864	\$ 135,881	\$ 1,368,745	\$ 1,088,795	\$ 78,029	\$ 1,166,824	\$ 1,017,042	\$ 104,869	\$ 1,121,911
332,082	36,601	368,683	336,127	24,089	360,216	361,455	37,270	398,725
3,142,696	346,375	3,489,071	9,205,609	659,725	9,865,334	(3,427,845)	(353,452)	(3,781,297)
(3,317,124)	(365,600)	(3,682,724)	(3,644,305)	(261,171)	(3,905,476)	(3,604,567)	(371,674)	(3,976,241)
(61,139)	(6,739)	(67,878)	(1,601,466)	(114,770)	(1,716,236)	1,300,797	134,127	1,434,924
1,329,379	146,518	1,475,897	5,384,760	385,902	5,770,662	(4,353,118)	(448,860)	(4,801,978)
48,851,242	3,032,386	51,883,628	50,180,621	3,178,904	53,359,525	55,565,381	3,564,806	59,130,187
<u>\$ 50,180,621</u>	<u>\$ 3,178,904</u>	<u>\$ 53,359,525</u>	<u>\$ 55,565,381</u>	<u>\$ 3,564,806</u>	<u>\$ 59,130,187</u>	<u>\$ 51,212,263</u>	<u>\$ 3,115,946</u>	<u>\$ 54,328,209</u>
<u>\$ 7,696,575</u>	<u>\$ 848,285</u>	<u>\$ 8,544,860</u>	<u>\$ 2,057,334</u>	<u>\$ 147,440</u>	<u>\$ 2,204,774</u>	<u>\$ 11,034,005</u>	<u>\$ 1,137,738</u>	<u>\$ 12,171,743</u>
		86.20%			96.41%			81.70%
	\$ 8,024,144			\$ 8,004,796			\$ 8,116,006	
		106.49%			27.54%			149.97%

City of Galesburg, Illinois

Illinois Municipal Retirement Fund

Schedule of Changes in the City's Net Pension Liability (Asset) and Related Ratios

Last Eight Fiscal Years (cont.)

	2020			2021		
	City	Library	Total	City	Library	Total
Total Pension Liability						
Service cost	\$ 732,814	\$ 70,374	\$ 803,188	\$ 766,685	\$ 66,796	\$ 833,481
Interest changes of benefit terms	4,283,308	411,339	4,694,647	4,414,161	384,578	4,798,739
Differences between expected and actual experience	181,337	17,414	198,751	703,455	61,288	764,743
Changes of assumptions	71,265	(71,265)	-	(557,293)	(93,099)	(650,392)
Benefit payments, including refunds of member contributions	(3,919,217)	(376,374)	(4,295,591)	(3,915,263)	(341,112)	(4,256,375)
Net change in total pension liability	1,349,507	51,488	1,400,995	1,411,745	78,451	1,490,196
Total Pension Liability, Beginning	<u>62,246,268</u>	<u>4,253,684</u>	<u>66,499,952</u>	<u>63,595,775</u>	<u>4,305,172</u>	<u>67,900,947</u>
Total Pension Liability, Ending	<u>\$ 63,595,775</u>	<u>\$ 4,305,172</u>	<u>\$ 67,900,947</u>	<u>\$ 65,007,520</u>	<u>\$ 4,383,623</u>	<u>\$ 69,391,143</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 1,018,167	\$ 97,778	\$ 1,115,945	\$ 1,226,214	\$ 106,832	\$ 1,333,046
Employee contributions	339,011	32,556	371,567	384,039	33,459	417,498
Net investment income	9,768,518	938,100	10,706,618	8,549,012	744,821	9,293,833
Benefit payments, including refunds of member contributions	(3,919,217)	(376,374)	(4,295,591)	(3,915,263)	(341,112)	(4,256,375)
Other (net transfer)	177,239	17,021	194,260	(13,849)	(1,207)	(15,056)
Net change in plan fiduciary net position	7,383,718	709,081	8,092,799	6,230,153	542,793	6,772,946
Plan Fiduciary Net Position, Beginning	<u>51,212,263</u>	<u>3,115,946</u>	<u>54,328,209</u>	<u>58,595,981</u>	<u>3,825,027</u>	<u>62,421,008</u>
Plan Fiduciary Net Position, Ending	<u>\$ 58,595,981</u>	<u>\$ 3,825,027</u>	<u>\$ 62,421,008</u>	<u>\$ 64,826,134</u>	<u>\$ 4,367,820</u>	<u>\$ 69,193,954</u>
City's Net Pension Liability (Asset), Ending	<u>\$ 4,999,795</u>	<u>\$ 480,144</u>	<u>\$ 5,479,939</u>	<u>\$ 181,386</u>	<u>\$ 15,803</u>	<u>\$ 197,189</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			91.93%			99.72%
Covered Payroll			\$ 8,205,963			\$ 9,074,516
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll			66.78%			2.17%

See notes to required supplementary information

2022		
City	Library	Total
\$ 814,655	\$ 69,951	\$ 884,606
4,521,936	388,281	4,910,217
(897,744)	(77,086)	(974,830)
210	(210)	-
(3,879,521)	(333,120)	(4,212,641)
559,536	47,816	607,352
65,007,520	4,383,623	69,391,143
<u>\$ 65,567,056</u>	<u>\$ 4,431,439</u>	<u>\$ 69,998,495</u>
\$ 1,150,537	\$ 98,792	\$ 1,249,329
390,632	33,542	\$ 424,174
11,140,512	956,593	\$ 12,097,105
(3,879,521)	(333,120)	\$ (4,212,641)
(1,330,449)	(114,241)	\$ (1,444,690)
7,471,711	641,566	8,113,277
64,826,134	4,367,820	69,193,954
<u>\$ 72,297,845</u>	<u>\$ 5,009,386</u>	<u>\$ 77,307,231</u>
<u>\$ (6,730,789)</u>	<u>\$ (577,947)</u>	<u>\$ (7,308,736)</u>

110.44%

\$ 9,420,918

-77.58%

City of Galesburg, Illinois

Illinois Municipal Retirement Fund
 Schedule of Employer Contributions
 Last Ten Fiscal Years

	2013	2014	2015	2016
City				
Actuarially determined contribution	\$ 957,491	\$ 937,996	\$ 922,958	\$ 887,566
Contributions in relation to the actuarially determined contribution	<u>1,068,399</u>	<u>996,715</u>	<u>1,232,864</u>	<u>1,050,988</u>
Contribution deficiency (excess)	<u>\$ (110,908)</u>	<u>\$ (58,719)</u>	<u>\$ (309,906)</u>	<u>\$ (163,422)</u>
Library				
Actuarially determined contribution	\$ 59,435	\$ 58,225	\$ 101,725	\$ 97,824
Contributions in relation to the actuarially determined contribution	<u>66,320</u>	<u>61,870</u>	<u>135,881</u>	<u>115,836</u>
Contribution deficiency (excess)	<u>\$ (6,885)</u>	<u>\$ (3,645)</u>	<u>\$ (34,156)</u>	<u>\$ (18,012)</u>
Total				
Actuarially determined contribution	\$ 1,016,926	\$ 996,221	\$ 1,024,683	\$ 985,390
Contributions in relation to the actuarially determined contribution	<u>1,134,719</u>	<u>1,058,585</u>	<u>1,368,745</u>	<u>1,166,824</u>
Contribution deficiency (excess)	<u>\$ (117,793)</u>	<u>\$ (62,364)</u>	<u>\$ (344,062)</u>	<u>\$ (181,434)</u>
Covered payroll	\$ 7,926,152	\$ 8,027,563	\$ 8,024,144	\$ 8,004,796
Contributions as a percentage of covered payroll	14.32%	13.19%	17.06%	14.58%

Notes to Schedule:

The City implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2013 is not available.

Additional years' information will be presented as it becomes available.

Valuation date: Actuarially determined contributions are calculated as of December 31 of the prior fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregated entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 BCHAMT

Other information:

There were no benefit changes during the year.

<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 919,494	\$ 968,973	\$ 795,116	\$ 1,226,214	\$ 1,147,886	\$ 923,661
<u>1,088,795</u>	<u>1,017,042</u>	<u>1,018,167</u>	<u>1,226,214</u>	<u>1,153,515</u>	<u>902,872</u>
<u>\$ (169,301)</u>	<u>\$ (48,069)</u>	<u>\$ (223,051)</u>	<u>\$ -</u>	<u>\$ (5,629)</u>	<u>\$ 20,789</u>
\$ 65,896	\$ 99,913	\$ 76,357	\$ 106,832	\$ 101,328	\$ 80,985
<u>78,029</u>	<u>104,869</u>	<u>97,778</u>	<u>106,832</u>	<u>101,825</u>	<u>79,162</u>
<u>\$ (12,133)</u>	<u>\$ (4,956)</u>	<u>\$ (21,421)</u>	<u>\$ -</u>	<u>\$ (497)</u>	<u>\$ 1,823</u>
\$ 985,390	\$ 1,068,886	\$ 871,473	\$ 1,333,046	\$ 1,249,214	\$ 1,004,646
<u>1,166,824</u>	<u>1,121,911</u>	<u>1,115,945</u>	<u>1,333,046</u>	<u>1,255,340</u>	<u>982,034</u>
<u>\$ (181,434)</u>	<u>\$ (53,025)</u>	<u>\$ (244,472)</u>	<u>\$ -</u>	<u>\$ (6,126)</u>	<u>\$ 22,612</u>
\$ 8,004,796	\$ 8,116,066	\$ 8,205,963	\$ 9,074,516	\$ 9,420,918	\$ 9,868,821
14.58%	13.82%	13.60%	14.69%	13.33%	9.95%

City of Galesburg, Illinois

Illinois Municipal Retirement Fund - Town of the City of Galesburg
Schedule of Changes in the City's Net Pension Liability (Asset) and Related Ratios
Last Eight Fiscal Years

	2015	2016	2017
Total Pension Liability			
Service cost	\$ 39,545	\$ 38,846	\$ 39,565
Interest Changes of benefit terms	125,673	135,982	147,450
Differences between expected and actual experience	(46,822)	57,357	81,275
Changes of assumptions	81,489	2,169	(2,299)
Benefit payments, including refunds of member contributions	(58,570)	(65,588)	(92,773)
Net change in total pension liability	141,315	168,766	173,218
Total Pension Liability, Beginning	1,685,146	1,826,461	1,995,227
Total Pension Liability, Ending	<u>\$ 1,826,461</u>	<u>\$ 1,995,227</u>	<u>\$ 2,168,445</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 42,037	\$ 27,432	\$ 85,180
Employee contributions	14,518	15,109	14,754
Net investment income	115,377	9,931	120,744
Benefit payments, including refunds of member contributions	(58,570)	(65,588)	(92,773)
Other (net transfer)	(8,101)	53,387	92,832
Net change in plan fiduciary net position	105,261	40,271	220,737
Plan Fiduciary Net Position, Beginning	1,892,437	1,997,698	2,037,969
Plan Fiduciary Net Position, Ending	<u>\$ 1,997,698</u>	<u>\$ 2,037,969</u>	<u>\$ 2,258,706</u>
City's Net Pension Liability (Asset), Ending	<u>\$ (171,237)</u>	<u>\$ (42,742)</u>	<u>\$ (90,261)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.38%	102.14%	104.16%
Covered Payroll	\$ 322,617	\$ 335,770	\$ 327,860
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll	(53.08)%	(12.73)%	(27.53)%

See notes to required supplementary information

2018	2019	2020	2021	2022
\$ 36,130	\$ 37,441	\$ 41,784	\$ 38,008	\$ 37,308
159,334	161,356	167,692	172,660	183,140
31,466	32,820	3,258	110,107	(20,922)
(74,508)	57,544	-	(19,517)	-
<u>(124,101)</u>	<u>(128,149)</u>	<u>(131,367)</u>	<u>(153,264)</u>	<u>(159,447)</u>
28,321	161,012	81,367	147,994	40,079
<u>2,168,445</u>	<u>2,196,766</u>	<u>2,357,778</u>	<u>2,439,145</u>	<u>2,587,139</u>
<u>\$ 2,196,766</u>	<u>\$ 2,357,778</u>	<u>\$ 2,439,145</u>	<u>\$ 2,587,139</u>	<u>\$ 2,627,218</u>
\$ 29,373	\$ 34,574	\$ 23,000	\$ 31,127	\$ 28,280
15,496	17,023	17,279	16,440	16,792
390,255	(149,226)	427,878	365,840	494,153
(124,101)	(128,149)	(131,367)	(153,264)	(159,447)
<u>(223,039)</u>	<u>49,301</u>	<u>15,559</u>	<u>30,286</u>	<u>(11,277)</u>
87,984	(176,477)	352,349	290,429	368,501
<u>2,258,706</u>	<u>2,346,690</u>	<u>2,170,213</u>	<u>2,522,562</u>	<u>2,812,991</u>
<u>\$ 2,346,690</u>	<u>\$ 2,170,213</u>	<u>\$ 2,522,562</u>	<u>\$ 2,812,991</u>	<u>\$ 3,181,492</u>
<u>\$ (149,924)</u>	<u>\$ 187,565</u>	<u>\$ (83,417)</u>	<u>\$ (225,852)</u>	<u>\$ (554,274)</u>
106.82%	92.04%	103.42%	108.73%	121.10%
\$ 344,345	\$ 378,277	\$ 383,980	\$ 365,341	\$ 376,544
(43.54)%	49.58%	(21.72)%	(61.82)%	(147.20)%

See notes to required supplementary information

City of Galesburg, Illinois

Illinois Municipal Retirement Fund - Town of the City of Galesburg
 Schedule of Employer Contributions
 Last Nine Fiscal Years

	2014	2015	2016	2017	2018
Actuarially determined contribution	\$ 42,037	\$ 27,432	\$ 25,180	\$ 29,373	\$ 34,575
Contributions in relation to the actuarially determined contribution	<u>42,037</u>	<u>27,432</u>	<u>85,180</u>	<u>29,373</u>	<u>34,574</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (60,000)</u>	<u>\$ -</u>	<u>\$ 1</u>
Covered payroll	\$ 322,617	\$ 335,770	\$ 327,860	\$ 344,345	\$ 378,277
Contributions as a percentage of covered payroll	13.03%	8.17%	25.98%	8.53%	9.14%
	2019	2020	2021	2022	
Actuarially determined contribution	\$ 23,000	\$ 31,127	\$ 28,542	N/A	
Contributions in relation to the actuarially determined contribution	<u>23,000</u>	<u>31,127</u>	<u>28,280</u>	<u>21,199</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262</u>	<u>N/A</u>	
Covered payroll	\$ 383,980	\$ 365,341	\$ 376,544	N/A	
Contributions as a percentage of covered payroll	5.99%	8.52%	7.51%	N/A	

Notes to Schedule:

The City implemented GASB Statement No. 68 in fiscal year 2015. Information prior to fiscal year 2014 is not available. Additional years' information will be presented as it becomes available.

N/A - Fiscal year 2022 information not available.

Valuation date: Actuarially determined contributions are calculated as of December 31 of the prior fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	22 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.50%
Salary increases	3.35% to 14.25%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	RP-2014 BCHAMT

City of Galesburg, Illinois

Police Pension Plan

Schedule of Changes in the City's Net Pension Liability and Related Ratios

Last Nine Fiscal Years

	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 740,298	\$ 749,291	\$ 842,309	\$ 896,385
Interest changes of benefit terms	2,742,481	3,080,281	3,193,581	3,514,250
Differences between expected and actual experience	241,625	3,636,322	(2,001,887)	97,635
Changes of assumptions	3,562,950	-	5,293,940	(1,052,662)
Change of benefit terms	-	-	-	-
Benefit payments, including refunds of member contributions	(2,212,992)	(2,615,062)	(2,400,732)	(2,602,347)
Net change in total pension liability	5,074,362	4,850,832	4,927,211	853,261
Total Pension Liability, Beginning	<u>41,014,184</u>	<u>46,088,546</u>	<u>50,939,378</u>	<u>55,866,589</u>
Total Pension Liability, Ending	<u><u>\$ 46,088,546</u></u>	<u><u>\$ 50,939,378</u></u>	<u><u>\$ 55,866,589</u></u>	<u><u>\$ 56,719,850</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 1,432,332	\$ 2,264,616	\$ 1,956,983	\$ 2,383,891
Employee contributions	314,238	464,316	326,120	466,106
Net investment income	996,571	(419,932)	1,170,666	2,748,342
Benefit payments, including refunds of member contributions	(2,212,992)	(2,615,062)	(2,400,732)	(2,602,347)
Administration	(87,266)	(27,329)	(24,498)	(22,507)
Net change in plan fiduciary net position	442,883	(333,391)	1,028,539	2,973,485
Plan Fiduciary Net Position, Beginning	<u>23,095,800</u>	<u>23,538,683</u>	<u>23,205,292</u>	<u>24,233,831</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 23,538,683</u></u>	<u><u>\$ 23,205,292</u></u>	<u><u>\$ 24,233,831</u></u>	<u><u>\$ 27,207,316</u></u>
City's Net Pension Liability, Ending	<u><u>\$ 22,549,863</u></u>	<u><u>\$ 27,734,086</u></u>	<u><u>\$ 31,632,758</u></u>	<u><u>\$ 29,512,534</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	51.07%	45.55%	43.38%	47.97%
Covered Payroll	\$ 3,099,328	\$ 3,196,939	\$ 3,155,088	\$ 3,249,741
City's Net Pension Liability as a Percentage of Covered Payroll	727.57%	867.52%	1002.60%	908.15%

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available. Additional years' information will be presented as it becomes available.

2018	2019	2020	2021	2022
\$ 818,991 3,628,841	\$ 883,167 3,720,839	\$ 1,121,695 3,965,432	\$ 1,257,913 3,850,253	\$ 1,437,628 3,911,784
49,905 1,622,665 -	688,209 8,905,010 103,606	2,356,363 5,274,383 -	(2,962,803) 4,143,452 -	1,215,904 (17,220,907) (56,171)
(2,804,292)	(2,880,141)	(3,126,243)	(3,349,556)	(3,564,919)
3,316,110	11,420,690	9,591,630	2,939,259	(14,276,681)
56,719,850	60,035,960	71,456,650	81,048,280	83,987,539
<u>\$ 60,035,960</u>	<u>\$ 71,456,650</u>	<u>\$ 81,048,280</u>	<u>\$ 83,987,539</u>	<u>\$ 69,710,858</u>
\$ 2,199,249 357,688 (1,608,006)	\$ 2,229,641 332,353 3,912,366	\$ 2,423,797 442,514 2,417,041	\$ 2,287,839 391,329 3,864,471	\$ 4,270,139 354,489 (5,446,020)
(2,804,292) (22,577)	(2,880,141) (22,719)	(3,126,243) (24,140)	(3,349,556) (26,414)	(3,564,919) (31,490)
(1,877,938)	3,571,500	2,132,969	3,167,669	(4,417,801)
27,207,316	25,329,378	28,900,878	31,033,847	34,201,516
<u>\$ 25,329,378</u>	<u>\$ 28,900,878</u>	<u>\$ 31,033,847</u>	<u>\$ 34,201,516</u>	<u>\$ 29,783,715</u>
<u>\$ 34,706,582</u>	<u>\$ 42,555,772</u>	<u>\$ 50,014,433</u>	<u>\$ 49,786,023</u>	<u>\$ 39,927,143</u>
42.19%	40.45%	38.29%	40.72%	42.72%
\$ 3,213,880	\$ 3,340,278	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451
1079.90%	1274.02%	1453.70%	1450.77%	1204.64%

See notes to required supplementary information

City of Galesburg, Illinois

Police Pension Plan
 Schedule of Employer Contributions
 Last Ten Fiscal Years

	2013	2014	2015	2016	2017
Actuarially determined contribution	\$ 1,438,309	\$ 1,657,194	\$ 2,294,319	\$ 2,650,318	\$ 2,511,651
Contributions in relation to the actuarially determined contribution	<u>1,396,761</u>	<u>1,432,332</u>	<u>2,264,616</u>	<u>1,956,983</u>	<u>2,383,891</u>
Contribution deficiency (excess)	<u>\$ 41,548</u>	<u>\$ 224,862</u>	<u>\$ 29,703</u>	<u>\$ 693,335</u>	<u>\$ 127,760</u>
Covered payroll	\$ 3,196,108	\$ 3,099,328	\$ 3,196,939	\$ 3,155,088	\$ 3,249,741
Contributions as a percentage of covered payroll	43.70%	46.21%	70.84%	62.03%	73.36%
	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 2,528,343	\$ 2,780,269	\$ 2,780,269	\$ 3,108,165	\$ 3,360,350
Contributions in relation to the actuarially determined contribution	<u>2,199,249</u>	<u>2,229,641</u>	<u>2,423,797</u>	<u>2,287,839</u>	<u>4,270,139</u>
Contribution deficiency (excess)	<u>\$ 329,094</u>	<u>\$ 550,628</u>	<u>\$ 356,472</u>	<u>\$ 820,326</u>	<u>\$ (909,789)</u>
Covered payroll	\$ 3,213,880	\$ 3,340,278	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451
Contributions as a percentage of covered payroll	68.43%	66.75%	70.45%	66.67%	128.83%

Valuation date: Actuarially determined contributions are calculated as of December 31 of the prior fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-Age Normal
Amortization method	Level percentage of payroll
Remaining amortization period	16 years
Asset valuation method	5-year smoothed fair value
Inflation	2.25%
Salary increases	3.75% - 4.78%
Investment rate of return	6.75%
Retirement age	Capped at age 65
Mortality	Mortality rates were based on the Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data

Other information:

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is derived from actuarial valuations developed in conformity with GASB Statement No. 25 and 27.

City of Galesburg, Illinois

Police Pension Plan
Schedule of Investment Returns
Last Nine Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	4.37%	(1.68)%	4.57%	10.67%	(6.77)%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
Annual money-weighted rate of return, net of investment expense	16.50%	8.91%	13.58%	(17.37)%	

Notes to Schedule:

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available. Additional years' information will be presented as it becomes available.

City of Galesburg, Illinois

Firefighters' Pension Plan

Schedule of Changes in the City's Net Pension Liability and Related Ratios

Last Nine Fiscal Years

	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 661,464	\$ 682,458	\$ 764,601	\$ 814,759
Interest changes of benefit terms	2,719,284	2,922,284	2,930,958	3,469,190
Differences between expected and actual experience	(850,986)	716,526	(379,449)	(47,767)
Changes of assumptions	3,937,830	-	7,765,648	2,278,343
Change of benefit terms	-	-	-	-
Benefit payments, including refunds of member contributions		(2,763,804)	(2,875,718)	(2,867,506)
Net change in total pension liability	6,467,592	1,557,464	8,206,040	3,647,019
Total Pension Liability, Beginning	<u>40,747,439</u>	<u>44,559,810</u>	<u>46,117,274</u>	<u>54,323,314</u>
Total Pension Liability, Ending	<u><u>\$ 47,215,031</u></u>	<u><u>\$ 46,117,274</u></u>	<u><u>\$ 54,323,314</u></u>	<u><u>\$ 57,970,333</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 1,600,784	\$ 2,328,400	\$ 2,096,966	\$ 2,112,413
Employee contributions	257,374	289,576	263,295	268,377
Net investment income	932,616	(202,440)	1,161,600	2,597,853
Benefit payments, including refunds of member contributions	(2,655,288)	(2,763,804)	(2,875,718)	(2,867,506)
Other	-	-	-	-
Administration	(25,441)	(25,879)	(24,462)	(23,116)
Net change in plan fiduciary net position	110,045	(374,147)	621,681	2,088,021
Plan Fiduciary Net Position, Beginning	<u>21,013,866</u>	<u>21,123,911</u>	<u>20,749,764</u>	<u>21,371,445</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 21,123,911</u></u>	<u><u>\$ 20,749,764</u></u>	<u><u>\$ 21,371,445</u></u>	<u><u>\$ 23,459,466</u></u>
City's Net Pension Liability, Ending	<u><u>\$ 26,091,120</u></u>	<u><u>\$ 25,367,510</u></u>	<u><u>\$ 32,951,869</u></u>	<u><u>\$ 34,510,867</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	44.74%	44.99%	39.34%	40.47%
Covered Payroll	\$ 2,611,787	\$ 2,742,445	\$ 2,719,370	\$ 2,800,951
City's Net Pension Liability as a Percentage of Covered Payroll	998.98%	925.00%	1211.75%	1232.11%

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available.

Additional years' information will be presented as it becomes available.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 912,463	\$ 935,109	\$ 1,238,084	\$ 1,279,591	\$ 1,395,012
3,525,942	3,723,946	3,620,103	3,405,605	3,481,708
(144,691)	706,327	575,990	(4,941,167)	1,653,857
377,989	7,178,008	2,891,832	2,667,256	(14,864,764)
-	-	-	-	(94,740)
<u>(2,929,709)</u>	<u>(3,085,029)</u>	<u>(3,222,012)</u>	<u>(3,408,182)</u>	<u>(3,529,281)</u>
1,741,994	9,458,361	5,103,997	(996,897)	(11,958,208)
<u>57,970,333</u>	<u>59,712,327</u>	<u>69,170,688</u>	<u>74,274,685</u>	<u>73,277,788</u>
<u>\$ 59,712,327</u>	<u>\$ 69,170,688</u>	<u>\$ 74,274,685</u>	<u>\$ 73,277,788</u>	<u>\$ 61,319,580</u>
\$ 2,389,691	\$ 2,522,306	\$ 2,697,162	\$ 2,547,344	\$ 4,205,389
276,331	282,177	294,398	287,461	293,509
(1,234,318)	3,543,455	3,108,833	1,977,162	(3,981,487)
(2,929,709)	(3,085,029)	(3,222,012)	(3,408,182)	(3,529,281)
-	-	-	283	-
<u>(23,482)</u>	<u>(22,427)</u>	<u>(24,543)</u>	<u>(26,223)</u>	<u>(22,212)</u>
(1,521,487)	3,240,482	2,853,838	1,377,845	(3,034,082)
<u>23,459,466</u>	<u>21,937,979</u>	<u>25,178,461</u>	<u>28,032,299</u>	<u>29,410,144</u>
<u>\$ 21,937,979</u>	<u>\$ 25,178,461</u>	<u>\$ 28,032,299</u>	<u>\$ 29,410,144</u>	<u>\$ 26,376,062</u>
<u>\$ 37,774,348</u>	<u>\$ 43,992,227</u>	<u>\$ 46,242,386</u>	<u>\$ 43,867,644</u>	<u>\$ 34,943,518</u>
36.74%	36.40%	37.74%	40.14%	43.01%
\$ 2,919,494	\$ 2,984,419	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848
1293.87%	1474.06%	1504.33%	1442.87%	1129.82%

See notes to required supplementary information

City of Galesburg, Illinois
Firefighters' Pension Plan
Schedule of Employer Contributions
Last Ten Fiscal Years

	2013	2014	2015	2016	2017
Actuarially determined contribution	\$ 1,607,765	\$ 1,708,503	\$ 2,482,676	\$ 2,482,676	\$ 2,734,369
Contributions in relation to the actuarially determined contribution	<u>1,453,831</u>	<u>1,600,784</u>	<u>2,328,400</u>	<u>2,096,966</u>	<u>2,112,413</u>
Contribution deficiency (excess)	<u>\$ 153,934</u>	<u>\$ 107,719</u>	<u>\$ 154,276</u>	<u>\$ 385,710</u>	<u>\$ 621,956</u>
Covered payroll	\$ 2,775,756	\$ 2,611,787	\$ 2,742,445	\$ 2,719,370	\$ 2,800,951
Contributions as a percentage of covered payroll	52.38%	61.29%	84.90%	77.11%	75.42%
	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 2,833,708	\$ 3,054,249	\$ 3,054,249	\$ 3,337,911	\$ 3,324,323
Contributions in relation to the actuarially determined contribution	<u>2,389,691</u>	<u>2,522,306</u>	<u>2,697,162</u>	<u>2,547,344</u>	<u>4,205,389</u>
Contribution deficiency (excess)	<u>\$ 444,017</u>	<u>\$ 531,943</u>	<u>\$ 357,087</u>	<u>\$ 790,567</u>	<u>\$ (881,066)</u>
Covered payroll	\$ 2,919,494	\$ 2,984,419	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848
Contributions as a percentage of covered payroll	81.85%	84.52%	87.74%	83.79%	135.97%

Valuation date: Actuarially determined contributions are calculated as of December 31 of the prior fiscal year.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-Age Normal
Amortization method	Level percentage of payroll
Remaining amortization period	16 years
Asset valuation method	5-year smoothed fair value
Inflation	2.25%
Salary increases	3.75% - 7.30%
Investment rate of return	6.75%
Retirement age	Capped at age 65
Mortality	Mortality rates were based on the Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data

Other information:

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is derived from actuarial valuations developed in conformity with GASB Statement No. 25 and 27.

City of Galesburg, Illinois

Firefighters' Pension Plan Schedule of Investment Returns Last Nine Fiscal Years

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	5.56%	(0.58)%	5.63%	11.59%	(5.20)%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	
Annual money-weighted rate of return, net of investment expense	17.18%	11.59%	7.64%	(14.59)%	

Notes to Schedule:

The City implemented GASB Statement No. 67 in fiscal year 2014. Information prior to fiscal year 2014 is not available. Additional years' information will be presented as it becomes available.

City of Galesburg, Illinois

Other Postemployment Benefit Plan
 Schedule of Changes in the City's Net OPEB Liability and Related Ratios
 Last Six Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Total OPEB Liability				
Service cost	\$ 574,551	\$ 559,749	\$ 395,016	\$ 530,708
Interest	626,832	511,066	541,415	395,452
Differences between expected and actual experience	-	(1,446,729)	-	(299,490)
Changes of assumptions	1,302,625	(227,643)	1,201,614	1,796,429
Benefit payments, including refunds of member contributions	(1,063,653)	(1,006,877)	(1,087,427)	(837,332)
Administration	(429)	(610)	(847)	(1,009)
Net change in total OPEB liability	1,439,926	(1,611,044)	1,049,771	1,584,758
Total OPEB Liability, Beginning	<u>13,920,078</u>	<u>15,360,004</u>	<u>13,748,960</u>	<u>14,798,731</u>
Total OPEB Liability, Ending	<u><u>\$ 15,360,004</u></u>	<u><u>\$ 13,748,960</u></u>	<u><u>\$ 14,798,731</u></u>	<u><u>\$ 16,383,489</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 1,190,668	\$ 1,137,342	\$ 1,220,587	\$ 973,397
Net investment income	106,704	(61,778)	197,562	177,974
Benefit payments, including refunds of member contributions	(1,063,653)	(1,006,877)	(1,087,427)	(837,332)
Administration	(429)	(610)	(847)	(1,009)
Net change in plan fiduciary net position	233,290	68,077	329,875	313,030
Plan Fiduciary Net Position, Beginning	<u>698,934</u>	<u>932,224</u>	<u>1,000,301</u>	<u>1,330,176</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 932,224</u></u>	<u><u>\$ 1,000,301</u></u>	<u><u>\$ 1,330,176</u></u>	<u><u>\$ 1,643,206</u></u>
City's Net OPEB Liability, Ending	<u><u>\$ 14,427,780</u></u>	<u><u>\$ 12,748,659</u></u>	<u><u>\$ 13,468,555</u></u>	<u><u>\$ 14,740,283</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	6.07%	7.28%	8.99%	10.03%
Covered Payroll	\$ 13,860,508	\$ 14,062,479	\$ 14,554,666	\$ 15,768,309
City's Net OPEB Liability as a Percentage of Covered Payroll	104.09%	90.66%	92.54%	93.48%

Notes To Schedule:

The City implemented GASB Statement No. 75 in fiscal year 2018. Information prior to fiscal year 2017 is not available.

2021		2022	
\$	743,173	\$	762,302
	318,982		299,268
	-		451,011
	234,877		(3,437,347)
	(868,732)		(1,091,446)
	(1,306)		(1,383)
	426,994		(3,017,595)
	16,383,489		16,810,483
\$	16,810,483	\$	13,792,888
\$	1,009,207	\$	1,231,504
	227,594		(294,646)
	(868,732)		(1,091,446)
	(1,306)		(1,383)
	366,763		(155,971)
	1,643,206		2,009,969
\$	2,009,969	\$	1,853,998
\$	14,800,514	\$	11,938,890
	11.96%		13.44%
\$	16,320,200	\$	18,011,721
	90.69%		66.28%

City of Galesburg, Illinois

Other Postemployment Benefit Plan Schedule of Employer Contributions Last Ten Fiscal Years

	2013	2014	2015	2016	2017
Actuarially determined contribution	\$ 1,167,256	\$ 1,167,256	\$ 1,039,995	\$ 1,039,995	\$ 1,254,235
Contributions in relation to the actuarially determined contribution	1,420,787	1,548,657	944,242	1,024,503	1,190,668
Contribution deficiency (excess)	<u>\$ (253,531)</u>	<u>\$ (381,401)</u>	<u>\$ 95,753</u>	<u>\$ 15,492</u>	<u>\$ 63,567</u>
Covered payroll	\$ 13,833,624	\$ 14,317,802	\$ 14,317,373	\$ 14,818,481	\$ 13,860,508
Contributions as a percentage of covered payroll	10.27%	10.82%	6.60%	6.91%	8.59%
	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 1,095,487	\$ 1,087,427	\$ 837,332	\$ 868,732	\$ 810,913
Contributions in relation to the actuarially determined contribution	1,137,342	1,220,587	973,397	1,009,207	1,231,504
Contribution deficiency (excess)	<u>\$ (41,855)</u>	<u>\$ (133,160)</u>	<u>\$ (136,065)</u>	<u>\$ (140,475)</u>	<u>\$ (420,591)</u>
Covered payroll	\$ 14,062,479	\$ 14,554,666	\$ 15,768,309	\$ 16,320,200	\$ 18,011,721
Contributions as a percentage of covered payroll	8.09%	8.39%	6.17%	6.18%	6.84%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	29 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	4.05%
Future medical plan participation	50% of Library, Township, and City Assessor employees; 100% of all other employees
Healthcare cost trend rates	6.75% initial, decreasing in increments of 0.25% - 0.50% annually to an ultimate rate of 4.5% for 2029 and after
Mortality	PubS-2010 base rates projected Fully Generationally using scale MP2021 for Police and Fire participants; PubG-2010 base rates projected Fully Generationally using scale MP2021 for other participants

City of Galesburg, Illinois

Other Postemployment Benefit Plan
Schedule of Investment Returns
Last Six Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Annual money-weighted rate of return, net of investment expense	15.33%	(6.39)%	16.95%	11.97%	12.96%
	<u>2022</u>				
Annual money-weighted rate of return, net of investment expense	(15.25)%				

Notes to Schedule:
The Plan implemented GASB Statement No. 74 in fiscal year 2017. Information prior to fiscal year 2017 is not available.

City of Galesburg, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 8,006,835	\$ 7,994,835	\$ 7,996,653	\$ 1,818
Other taxes	5,581,600	6,363,600	6,367,634	4,034
Intergovernmental	10,460,705	18,924,130	18,935,339	11,209
Licenses and permits	407,400	400,285	414,252	13,967
Charges for services	1,013,970	1,165,195	1,179,133	13,938
Fines and fees	272,400	366,900	368,295	1,395
Use of money and property	486,430	742,130	740,500	(1,630)
Miscellaneous	18,600	45,600	47,792	2,192
Total revenues	26,247,940	36,002,675	36,049,598	46,923
Expenditures				
Current:				
Mayor and city council	127,955	166,545	166,543	2
City manager	317,535	317,535	265,910	51,625
Legal	181,595	204,200	201,632	2,568
Human resources and benefits	251,200	251,200	223,168	28,032
City clerk	352,455	363,745	353,099	10,646
Management information systems	447,710	447,710	428,007	19,703
Finance	843,360	843,360	807,490	35,870
Planning	74,540	74,540	72,683	1,857
Fire and police commission	48,950	48,950	47,663	1,287
Contracts and subsidies	1,630,965	1,220,315	1,217,910	2,405
Police department	7,972,270	9,867,553	9,552,870	314,683
School crossing guards	83,430	83,430	64,105	19,325
Communications and records	2,134,180	2,190,065	2,187,300	2,765
Fire department	7,362,750	9,424,694	9,065,604	359,090
Emergency services	11,555	11,555	5,154	6,401
Inspection	835,380	889,300	885,862	3,438
Engineering	568,045	568,045	539,054	28,991
Motor pool, central garage	508,795	517,940	517,925	15
Street and bridge maintenance	1,727,165	1,853,300	1,850,633	2,667
Debt service:				
Principal	-	-	34,655	(34,655)
Interest and fiscal charges	-	-	3,013	(3,013)
Capital outlay	-	7,380	7,378	2
Total expenditures	25,479,835	29,351,362	28,497,658	853,704
Excess of revenues over expenditures	768,105	6,651,313	7,551,940	900,627
Other Financing Sources (Uses)				
Proceeds from the sale of assets	5,000	5,000	6,483	1,483
Transfers out	(1,943,560)	(8,228,130)	(8,227,298)	832
Total other financing sources (uses)	(1,938,560)	(8,223,130)	(8,220,815)	2,315
Net change in fund balance	\$ (1,170,455)	\$ (1,571,817)	(668,875)	\$ 902,942
Fund Balances, Beginning of Year			13,584,003	
Fund Balances, End of Year			\$ 12,915,128	

See notes to required supplementary information

City of Galesburg, Illinois

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -

Economic Development - Major Special Revenue Fund

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 950,500	\$ 1,164,500	\$ 1,165,398	\$ 898
Use of money and property	49,790	123,890	130,235	6,345
Total revenues	1,000,290	1,288,390	1,295,633	7,243
Expenditures				
Current:				
Economic development	399,100	433,220	372,281	60,939
Miscellaneous	688,000	840,330	440,328	400,002
Capital Outlay	165,000	245,305	97,096	148,209
Total expenditures	1,252,100	1,518,855	909,705	609,150
Excess (deficiency) of revenues over expenditures	(251,810)	(230,465)	385,928	616,393
Other Financing Sources (Uses)				
Transfers in	94,000	163,985	88,157	75,828
Transfers out	(578,330)	(597,330)	(494,248)	103,082
Total other financing sources (uses)	(484,330)	(433,345)	(406,091)	27,254
Net change in fund balance	\$ (736,140)	\$ (663,810)	(20,163)	\$ 643,647
Fund Balances, Beginning			11,598,347	
Fund Balances, Ending			\$ 11,578,184	

See notes to required supplementary information

City of Galesburg, Illinois

Notes to Required Supplementary Information
Year Ended December 31, 2022

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. Budget amounts are as originally adopted by the City Council. All annual appropriations lapse at fiscal year end.

In October and November, the Finance Director submits to the City Council a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain taxpayer comments. Prior to December 31, the budget is legally approved by City Council. Formal budgetary integration is employed as a management control device during the year of the general fund and special revenue funds.

The City is authorized to change budgeted amounts within any fund; however, revision must be approved by the City Council. No revisions can be made increasing the budget unless funding is available for the purpose of the revision. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the division level for the General Fund and the fund level for other funds. The appropriated budget is prepared by fund, function, department and division. Line items may exceed budgeted amounts if the budget for the division is equal to or less than the budget amount approved by the City Council. The City Council must approve revisions that alter the total expenditures of any fund.

SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

Capital Planning Fund - Major Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ 65,000	\$ 65,269	\$ 269
Miscellaneous	-	4,900	4,988	88
Total revenues	-	69,900	70,257	357
Expenditures				
Current:				
Economic development	50,000	1,450,965	353,500	1,097,465
Miscellaneous	-	189,370	189,366	4
Capital Outlay	-	209,665	209,661	4
Total expenditures	50,000	1,850,000	752,527	1,097,473
Excess (deficiency) of revenues over expenditures	(50,000)	(1,780,100)	(682,270)	1,097,830
Other Financing Sources				
Transfers in	50,000	6,256,890	6,256,888	2
Total other financing sources	50,000	6,256,890	6,256,888	2
Net change in fund balances	\$ -	\$ 4,476,790	5,574,618	\$ 1,097,828
Fund Balance, Beginning			1,860,800	
Fund Balance, Ending			\$ 7,435,418	

City of Galesburg, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2022

	Special Revenue Funds						
	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport
Assets							
Cash and cash equivalents	\$ 523,024	\$ 1,554,560	\$ 49,268	\$ 480,853	\$ 947,456	\$ 147,866	\$ -
Investments	-	-	-	-	-	-	-
Receivables:							
Property taxes	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	1,068
Accounts	55,050	-	-	-	89,261	-	5,700
Accrued interest	88	-	-	-	-	-	-
Due from other governments	-	211,327	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	63,766
Prepaid items	1,397	-	-	750	3,488	-	1,094
Property held for resale	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 579,559</u>	<u>\$ 1,765,887</u>	<u>\$ 49,268</u>	<u>\$ 481,603</u>	<u>\$ 1,040,205</u>	<u>\$ 147,866</u>	<u>\$ 71,628</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)							
Liabilities							
Accounts payable	\$ 26,473	\$ 100,384	\$ 6,443	\$ 633	\$ 1,650	\$ 301	\$ 48,493
Accrued liabilities	3,358	-	-	-	6,968	-	1,313
Due to other governments	-	344,597	-	6,672	-	-	-
Due to other funds	1,970	-	-	1,422	31,084	-	17,341
Advances from other funds	-	-	-	-	-	-	-
Unearned revenue	-	-	42,825	-	-	-	4,226
Total liabilities	<u>31,801</u>	<u>444,981</u>	<u>49,268</u>	<u>8,727</u>	<u>39,702</u>	<u>301</u>	<u>71,373</u>
Deferred Inflows of Resources							
Unavailable revenue	-	-	-	-	-	-	255
Property taxes levied for future periods	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>255</u>
Fund Balances (Deficits)							
Nonspendable	1,397	-	-	750	3,488	-	1,094
Restricted	-	1,320,906	-	472,126	997,015	147,565	-
Committed	546,361	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(1,094)
Total fund balances (deficits)	<u>547,758</u>	<u>1,320,906</u>	<u>-</u>	<u>472,876</u>	<u>1,000,503</u>	<u>147,565</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 579,559</u>	<u>\$ 1,765,887</u>	<u>\$ 49,268</u>	<u>\$ 481,603</u>	<u>\$ 1,040,205</u>	<u>\$ 147,866</u>	<u>\$ 71,628</u>

Special Revenue Funds (cont.)							Debt Service Funds	
Property Redevelopment	Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Parks and Recreation	2011C Business Park	2013A GO Bonds Business District
\$ 1,099,520	\$ 580	\$ 156,230	\$ -	\$ 1,562,731	\$ -	\$ 2,143,957	\$ 314,709	\$ 89,712
-	-	-	-	-	-	50,070	-	-
-	-	-	-	529,000	-	262,140	-	-
-	-	-	-	-	-	314,859	-	-
82,196	934,828	6,238	20,139	33,211	207,078	7,858	950	233,027
-	-	-	-	-	-	1,866	-	-
-	-	-	-	-	563,722	461,307	-	-
-	240	373,980	-	-	31,084	51,216	-	2,028
230	20,028	-	1,606	9,660	-	34,344	-	-
159,219	-	-	-	-	-	-	-	-
-	-	-	-	-	-	110,207	-	-
<u>\$ 1,341,165</u>	<u>\$ 955,676</u>	<u>\$ 536,448</u>	<u>\$ 21,745</u>	<u>\$ 2,134,602</u>	<u>\$ 801,884</u>	<u>\$ 3,437,824</u>	<u>\$ 315,659</u>	<u>\$ 324,767</u>
\$ 195,503	\$ 32,382	\$ -	\$ -	\$ -	\$ 443,004	\$ 256,816	\$ 308,620	\$ 91,740
424	24,468	-	1,044	-	-	31,785	1,150	-
-	-	-	-	-	-	-	-	-
-	1,122,050	-	20,701	-	129,260	63,884	3,999	-
-	-	-	-	-	-	-	-	232,553
71,826	7,999	-	-	5,250	-	35,797	1,890	474
<u>267,753</u>	<u>1,186,899</u>	<u>-</u>	<u>21,745</u>	<u>5,250</u>	<u>572,264</u>	<u>388,282</u>	<u>315,659</u>	<u>324,767</u>
-	324,732	-	-	-	388,439	242,507	-	232,553
-	-	-	-	529,000	-	262,140	-	-
-	324,732	-	-	529,000	388,439	504,647	-	232,553
159,449	20,028	-	1,606	9,660	-	34,344	-	-
-	-	536,448	-	1,590,692	-	147,362	-	-
913,963	-	-	-	-	-	20,910	-	-
-	-	-	-	-	-	2,342,279	-	-
-	(575,983)	-	(1,606)	-	(158,819)	-	-	(232,553)
<u>1,073,412</u>	<u>(555,955)</u>	<u>536,448</u>	<u>-</u>	<u>1,600,352</u>	<u>(158,819)</u>	<u>2,544,895</u>	<u>-</u>	<u>(232,553)</u>
<u>\$ 1,341,165</u>	<u>\$ 955,676</u>	<u>\$ 536,448</u>	<u>\$ 21,745</u>	<u>\$ 2,134,602</u>	<u>\$ 801,884</u>	<u>\$ 3,437,824</u>	<u>\$ 315,659</u>	<u>\$ 324,767</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (continued)
December 31, 2022

	Debt Service Funds (cont.)			Capital Projects Funds			
	2016 GO Bonds Debt Service	2013A Business District	Utility Tax Capital Projects	TIF 3 Regency Capital Project	Building Repair & Maintenance	TIF East Main	Computer Replacement
Assets							
Cash and cash equivalents	\$ -	\$ -	\$ 1,272,184	\$ 1,263	\$ 2,926,233	\$ -	\$ 1,594,073
Investments	-	-	-	-	1,001	-	-
Receivables:							
Property taxes	-	-	-	74,480	-	-	-
Other taxes	-	8,648	-	-	-	-	-
Accounts	-	-	179,885	-	-	-	-
Accrued interest	-	-	25	-	728	-	431
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	172	-	-	-	-	9
Prepaid items	-	-	21,613	-	26,000	-	-
Property held for resale	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	110,207
Total assets	<u>\$ -</u>	<u>\$ 8,820</u>	<u>\$ 1,473,707</u>	<u>\$ 75,743</u>	<u>\$ 2,953,962</u>	<u>\$ -</u>	<u>\$ 1,704,720</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 7,650	\$ -	\$ 6,058	\$ -	\$ 4,927
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	65,306
Due to other funds	-	-	-	-	40,531	-	-
Advances from other funds	-	-	551,035	293,123	-	-	-
Unearned revenue	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>558,685</u>	<u>293,123</u>	<u>46,589</u>	<u>-</u>	<u>70,233</u>
Deferred Inflows of Resources							
Unavailable revenue	-	2,695	-	-	-	-	-
Property taxes levied for future periods	-	-	-	74,480	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>2,695</u>	<u>-</u>	<u>74,480</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)							
Nonspendable	-	-	21,613	-	26,000	-	-
Restricted	-	6,125	-	-	18,359	-	-
Committed	-	-	21,625	-	71,000	-	258,620
Assigned	-	-	871,784	-	2,792,014	-	1,375,867
Unassigned	-	-	-	(291,860)	-	-	-
Total fund balances (deficits)	<u>-</u>	<u>6,125</u>	<u>915,022</u>	<u>(291,860)</u>	<u>2,907,373</u>	<u>-</u>	<u>1,634,487</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ -</u>	<u>\$ 8,820</u>	<u>\$ 1,473,707</u>	<u>\$ 75,743</u>	<u>\$ 2,953,962</u>	<u>\$ -</u>	<u>\$ 1,704,720</u>

Capital Projects Funds (cont.)				Permanent Funds		
Vehicle Replacement	Players Fields	TIF IV	TIF V	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ 3,642,205	\$ 24,662	\$ 1,223,180	\$ 36,242	\$ 11,332	\$ 89,708	\$ 19,891,548
1,492,813	-	-	-	63,562	401,662	2,009,108
-	-	339,140	8,290	-	-	1,213,050
-	-	-	-	-	-	324,575
-	-	-	-	1,464	9,221	1,866,106
9,574	-	-	-	-	-	12,712
-	-	-	-	-	-	1,236,356
-	-	-	-	-	-	522,495
-	-	-	-	-	-	120,210
-	-	-	-	-	-	159,219
110,207	-	-	-	-	-	330,621
<u>\$ 5,254,799</u>	<u>\$ 24,662</u>	<u>\$ 1,562,320</u>	<u>\$ 44,532</u>	<u>\$ 76,358</u>	<u>\$ 500,591</u>	<u>\$ 27,686,000</u>
\$ 366	\$ -	\$ 32,897	\$ -	\$ -	\$ -	\$ 1,564,340
-	-	-	-	-	-	70,510
-	-	-	-	-	-	416,575
-	-	-	-	1,464	9,221	1,442,927
-	-	-	-	-	-	1,076,711
-	-	-	-	-	-	170,287
<u>366</u>	<u>-</u>	<u>32,897</u>	<u>-</u>	<u>1,464</u>	<u>9,221</u>	<u>4,741,350</u>
-	-	-	-	-	-	1,191,181
-	-	339,140	8,290	-	-	1,213,050
-	-	339,140	8,290	-	-	2,404,231
-	-	-	-	63,562	401,662	744,653
-	-	1,190,283	36,242	11,332	89,708	6,564,163
975,887	-	-	-	-	-	2,808,366
4,278,546	24,662	-	-	-	-	11,685,152
-	-	-	-	-	-	(1,261,915)
<u>5,254,433</u>	<u>24,662</u>	<u>1,190,283</u>	<u>36,242</u>	<u>74,894</u>	<u>491,370</u>	<u>20,540,419</u>
<u>\$ 5,254,799</u>	<u>\$ 24,662</u>	<u>\$ 1,562,320</u>	<u>\$ 44,532</u>	<u>\$ 76,358</u>	<u>\$ 500,591</u>	<u>\$ 27,686,000</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Year Ended December 31, 2022

	Special Revenue Funds						
	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport
Revenues							
Taxes	\$ 647,844	\$ -	\$ -	\$ -	\$ 867,843	\$ -	\$ 5,287
Charges for services	539	-	-	-	-	-	45
Intergovernmental	-	1,957,251	34,560	4,835	3,141	64,789	-
Fines and fees	-	-	-	-	-	-	-
Use of money and property	5,931	36,237	949	7,737	15,652	2,200	234,860
Contributions	-	-	-	2,983	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	654,314	1,993,488	35,509	15,555	886,636	66,989	240,192
Expenditures							
Current:							
General government	1,020,797	-	-	-	-	-	264,208
Economic development	-	-	-	-	-	-	-
Public safety	-	-	35,509	17,215	-	50,853	-
Public works	-	2,345,034	-	-	524,537	-	-
Culture and recreation	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
Capital outlay	584,546	705,901	-	-	33,696	-	-
Total expenditures	1,605,343	3,050,935	35,509	17,215	558,233	50,853	264,208
Excess (deficiency) of revenues over expenditures	(951,029)	(1,057,447)	-	(1,660)	328,403	16,136	(24,016)
Other Financing Sources (Uses)							
Proceeds from the sale of assets	-	-	-	1,950	-	-	163
Transfers in	93,401	-	-	-	-	-	63,766
Transfers out	-	-	-	-	(147,184)	-	(42,600)
Total other financing sources (uses)	93,401	-	-	1,950	(147,184)	-	21,329
Net change in fund balances	(857,628)	(1,057,447)	-	290	181,219	16,136	(2,687)
Fund Balances (Deficits), Beginning	1,405,386	2,378,353	-	472,586	819,284	131,429	2,687
Fund Balances (Deficits), Ending	\$ 547,758	\$ 1,320,906	\$ -	\$ 472,876	\$ 1,000,503	\$ 147,565	\$ -

Special Revenue Funds (cont.)							Debt Service Funds	
Property Redevelopment	Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Parks and Recreation	2011C Business Park	2013A GO Bonds Business District
\$ -	\$ -	\$ -	\$ -	\$ 531,309	\$ -	\$ 2,205,458	\$ -	\$ -
182,442	-	-	-	24,000	-	56,244	-	-
51,805	2,223,599	-	118,317	245,038	2,076,710	1,957,854	-	-
-	-	-	-	-	-	-	-	-
16,762	31,990	37,978	-	24,496	1	1,130,422	91,127	907
-	-	-	-	-	-	-	-	-
18,870	-	-	-	7,165	-	84,222	-	15,901
269,879	2,255,589	37,978	118,317	832,008	2,076,711	5,434,200	91,127	16,808
-	2,206,411	10,844	-	643,000	14,984	51,460	676	-
816,420	-	-	-	-	-	-	-	-
-	-	-	118,317	-	133,368	153,450	-	-
-	-	-	-	-	-	531,665	-	-
-	-	-	-	-	-	4,078,660	-	-
-	-	-	-	-	1,371,868	-	-	-
-	-	-	-	-	-	29,135	295,000	70,000
-	-	-	-	-	-	2,881	35,360	36,286
-	-	-	-	1,126	561,312	-	-	-
816,420	2,206,411	10,844	118,317	644,126	2,081,532	4,847,251	331,036	106,286
(546,541)	49,178	27,134	-	187,882	(4,821)	586,949	(239,909)	(89,478)
277	-	-	-	-	-	-	-	-
357,950	-	464,096	-	-	31,084	110,612	238,959	46,360
-	(90,116)	-	-	-	-	(561,286)	-	-
358,227	(90,116)	464,096	-	-	31,084	(450,674)	238,959	46,360
(188,314)	(40,938)	491,230	-	187,882	26,263	136,275	(950)	(43,118)
1,261,726	(515,017)	45,218	-	1,412,470	(185,082)	2,408,620	950	(189,435)
\$ 1,073,412	\$ (555,955)	\$ 536,448	\$ -	\$ 1,600,352	\$ (158,819)	\$ 2,544,895	\$ -	\$ (232,553)

City of Galesburg, Illinois

Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (continued)

Year Ended December 31, 2022

	Debt Service Funds (cont.)		Capital Projects Funds				
	2016 GO Bond Debt Service	2013A Business District	Utility Tax Capital Projects	TIF 3 Regency Capital Project	Building Repair & Maintenance	TIF East Main	Computer Replacement
Revenues							
Taxes	\$ -	\$ 43,940	\$ 1,733,120	\$ 73,707	\$ -	\$ 424,841	\$ -
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-	-
Use of money and property	-	420	21,133	41	28,079	4,968	21,032
Contributions	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	-	44,360	1,754,253	73,748	28,079	429,809	21,032
Expenditures							
Current:							
General government	-	-	136,017	-	-	-	144,120
Economic development	-	-	-	-	-	1,144	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	117,638	-	-
Culture and recreation	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Debt service:							
Principal	410,000	-	-	-	-	-	-
Interest and fiscal charges	230,256	-	12,305	-	-	-	-
Capital outlay	-	-	38,806	-	-	-	90,000
Total expenditures	640,256	-	187,128	-	117,638	1,144	234,120
Excess (deficiency) of revenues over expenditures	(640,256)	44,360	1,567,125	73,748	(89,559)	428,665	(213,088)
Other Financing Sources (Uses)							
Proceeds from the sale of assets	-	-	-	-	-	-	-
Transfers in	640,256	-	-	-	210,960	-	507,660
Transfers out	-	(46,071)	(640,256)	-	(89,001)	(1,014,320)	-
Total other financing sources (uses)	640,256	(46,071)	(640,256)	-	121,959	(1,014,320)	507,660
Net change in fund balances	-	(1,711)	926,869	73,748	32,400	(585,655)	294,572
Fund Balances (Deficits), Beginning	-	7,836	(11,847)	(365,608)	2,874,973	585,655	1,339,915
Fund Balances (Deficits), Ending	\$ -	\$ 6,125	\$ 915,022	\$ (291,860)	\$ 2,907,373	\$ -	\$ 1,634,487

Capital Projects Funds (cont.)				Permanent Funds		
Vehicle Replacement	Players Fields	TIF IV	TIF V	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ -	\$ -	\$ 365,446	\$ 9,297	\$ -	\$ -	\$ 6,908,092
-	-	-	-	-	-	263,270
-	-	-	-	-	-	8,737,899
-	-	-	-	-	-	-
68,012	4,114	20,360	627	(9,663)	(60,373)	1,735,999
-	-	-	-	-	-	2,983
17,500	-	-	-	-	18,100	161,758
85,512	4,114	385,806	9,924	(9,663)	(42,273)	17,810,001
18,268	-	-	-	868	5,467	4,517,120
-	-	122,503	-	-	-	940,067
-	-	-	-	-	-	508,712
-	-	-	-	-	-	3,518,874
-	3,547	-	-	-	-	4,082,207
-	-	370,652	-	-	-	1,742,520
-	-	-	-	-	-	804,135
-	-	-	-	-	-	317,088
363,187	-	559,298	-	-	-	2,937,872
381,455	3,547	1,052,453	-	868	5,467	19,368,595
(295,943)	567	(666,647)	9,924	(10,531)	(47,740)	(1,558,594)
-	-	-	-	-	-	2,390
1,338,180	-	944,336	-	-	-	5,047,620
-	-	-	-	(1,464)	(9,221)	(2,641,519)
1,338,180	-	944,336	-	(1,464)	(9,221)	2,408,491
1,042,237	567	277,689	9,924	(11,995)	(56,961)	849,897
4,212,196	24,095	912,594	26,318	86,889	548,331	19,690,522
\$ 5,254,433	\$ 24,662	\$ 1,190,283	\$ 36,242	\$ 74,894	\$ 491,370	\$ 20,540,419

City of Galesburg, Illinois

Nonmajor Governmental Funds
December 31, 2022

Special Revenue Funds

City Gas Tax Fund - To account for the four and one-half cent per gallon local gasoline tax used to help finance improvements made to local roads and streets.

Motor Fuel Tax Fund - To account for the revenue and expenditures related to projects financed by the state gasoline tax collected and distributed by the State of Illinois.

Federal Special Enforcement Fund - To account for the revenue and expenditures related to the forfeited assets received from the federal government and used for law enforcement purposes.

State Special Enforcement Fund - To account for the revenue and expenditures related to the forfeited assets received from the State and used for law enforcement purposes.

Stormwater Utility Fund - To account for the revenues and expenditures related to the stormwater management program.

Foreign Fire Fund - To account for revenue and expenditures related to the foreign fire insurance board.

Airport Fund - To account for airport funds.

Property Redevelopment Fund - To account for funds from the sale of surplus City-owned properties which can be used to provide a source of funding for property redevelopment efforts.

Public Transportation Fund - To account for operations associated with the City's Handivan program and the collection and use of public transportation operating assistance grants associated with the City's transit bus system.

Public Transportation Projects Fund - To account for revenues and expenditures associated with capital projects and maintenance of the City's public transportation systems.

911 Communications Fund - To account for the services of the County-wide enhanced emergency telephone system operated by the Galesburg Police Department staff and services division.

Town of the City of Galesburg Fund - To account for the services provided by the City's blended component unit, the Town of the City of Galesburg.

Grants Fund - To account for operations of the City's grant funds received from the State and Federal governments.

Parks and Recreation Fund - To account for operations of the City's parks and recreation programs.

Debt Service Funds

2011C Business Park Fund - To account for servicing the refunding of the 2003 series bonds.

2013A GO Bonds Business District Fund - To account for servicing of the 2013A series general obligation bonds.

2016 GO Bond Debt Service Fund - To account for servicing of the 2016 series general obligation bonds.

City of Galesburg, Illinois

Nonmajor Governmental Funds
December 31, 2022

Capital Projects Funds

2013A Business District Fund - To account for the use of proceeds from the 2013A series general obligation bonds for projects within the business district.

Utility Tax Capital Projects Fund - To account for the use of proceeds from the electric and natural gas utility tax to fund capital improvements and infrastructure.

TIF 3 Regency Capital Project Fund - To account for the revenue and expenditures related to the Regency Tax Increment Financing District.

Building Repair and Maintenance Fund - To account for the repair and maintenance of major City-owned building components.

TIF East Main Fund - To account for the revenue and expenditures related to the East Main Tax Increment Financing District.

Computer Replacement Fund - To account for the upgrade and replacement of all City computer hardware and software.

Vehicle Replacement Fund - To account for the upgrade and replacement of all City vehicles.

Players Fields Fund - To account for the repair and maintenance of player fields.

TIF IV Fund - To account for the revenue and expenditures related to the central business district as well as East Main Street from the downtown to Chestnut Street.

TIF V Fund - To account for the revenue and expenditures related to a small area located east of Interstate 74 along East Main Street.

Permanent Funds

Linwood Cemetery Fund - To account for the assets and trust earnings used to support the operation and maintenance of the Linwood Cemetery.

East Linwood Cemetery Fund - To account for the assets and trust earnings used to support the operation and maintenance of the East Linwood Cemetery.

City of Galesburg, Illinois

City Gas Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Other taxes	\$ 680,000	\$ 648,000	\$ 647,844	\$ (156)
Charges for services	-	-	539	539
Use of money and property	10,000	6,000	5,931	(69)
Total revenues	<u>690,000</u>	<u>654,000</u>	<u>654,314</u>	<u>314</u>
Expenditures				
Current:				
General government	972,990	1,155,260	1,020,797	134,463
Capital outlay	620,000	620,000	584,546	35,454
Total expenditures	<u>1,592,990</u>	<u>1,775,260</u>	<u>1,605,343</u>	<u>169,917</u>
Excess (deficiency) of revenues over expenditures	<u>(902,990)</u>	<u>(1,121,260)</u>	<u>(951,029)</u>	<u>(169,603)</u>
Other Financing Sources				
Transfers in	-	182,270	93,401	88,869
Total other financing sources	-	182,270	93,401	88,869
Net change in fund balance	<u>\$ (902,990)</u>	<u>\$ (938,990)</u>	<u>(857,628)</u>	<u>\$ 81,362</u>
Fund Balances, Beginning			<u>1,405,386</u>	
Fund Balances, Ending			<u>\$ 547,758</u>	

City of Galesburg, Illinois

Motor Fuel Tax Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 1,900,000	\$ 1,957,000	\$ 1,957,251	\$ 251
Use of money and property	25,000	36,000	36,237	237
Total revenues	<u>1,925,000</u>	<u>1,993,000</u>	<u>1,993,488</u>	<u>488</u>
Expenditures				
Current:				
Public works	2,345,000	2,386,985	2,345,034	41,951
Capital outlay	350,000	811,315	705,901	105,414
Total expenditures	<u>2,695,000</u>	<u>3,198,300</u>	<u>3,050,935</u>	<u>147,365</u>
Net change in fund balances	<u>\$ (770,000)</u>	<u>\$ (1,205,300)</u>	<u>(1,057,447)</u>	<u>\$ 147,853</u>
Fund Balance, Beginning			<u>2,378,353</u>	
Fund Balance, Ending			<u>\$ 1,320,906</u>	

City of Galesburg, Illinois

Federal Special Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ 34,000	\$ 34,560	\$ 560
Use of money and property	-	-	949	949
Total revenues	-	34,000	35,509	1,509
Expenditures				
Current:				
Public safety	-	35,510	35,509	1
Total expenditures	-	35,510	35,509	1
Net change in fund balances	<u>\$ -</u>	<u>\$ (1,510)</u>	-	<u>\$ 1,510</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

City of Galesburg, Illinois

State Special Enforcement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 13,000	\$ 4,800	\$ 4,835	\$ 35
Fines and fees	10,000	-	-	-
Use of money and property	2,000	7,700	7,737	37
Contributions	-	2,900	2,983	83
	<u>25,000</u>	<u>15,400</u>	<u>15,555</u>	<u>155</u>
Expenditures				
Current:				
Public safety	<u>36,650</u>	<u>41,500</u>	<u>17,215</u>	<u>24,285</u>
	<u>36,650</u>	<u>41,500</u>	<u>17,215</u>	<u>24,285</u>
Excess (deficiency) of revenues over expenditures	<u>(11,650)</u>	<u>(26,100)</u>	<u>(1,660)</u>	<u>24,440</u>
Other Financing Sources				
Proceeds from the sale of assets	<u>-</u>	<u>1,900</u>	<u>1,950</u>	<u>(50)</u>
	<u>-</u>	<u>1,900</u>	<u>1,950</u>	<u>(50)</u>
Net change in fund balances	<u>\$ (11,650)</u>	<u>\$ (24,200)</u>	290	<u>\$ 24,490</u>
Fund Balance, Beginning			<u>472,586</u>	
Fund Balance, Ending			<u>\$ 472,876</u>	

City of Galesburg, Illinois

Stormwater Utility Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 729,300	\$ 867,600	\$ 867,843	\$ 243
Intergovernmental	2,300	2,300	3,141	841
Use of money and property	500	15,500	15,652	152
Total revenues	<u>732,100</u>	<u>885,400</u>	<u>886,636</u>	<u>1,236</u>
Expenditures				
Current:				
Public works	524,200	562,775	524,537	38,238
Capital outlay	<u>275,000</u>	<u>246,155</u>	<u>33,696</u>	<u>212,459</u>
Total expenditures	<u>799,200</u>	<u>808,930</u>	<u>558,233</u>	<u>250,697</u>
Excess (deficiency) of revenues over expenditures	<u>(67,100)</u>	<u>76,470</u>	<u>328,403</u>	<u>251,933</u>
Other Financing Uses				
Transfers out	<u>(491,100)</u>	<u>(491,100)</u>	<u>(147,184)</u>	<u>343,916</u>
Total other financing uses	<u>(491,100)</u>	<u>(491,100)</u>	<u>(147,184)</u>	<u>343,916</u>
Net change in fund balances	<u>\$ (558,200)</u>	<u>\$ (414,630)</u>	181,219	<u>\$ 595,849</u>
Fund Balance, Beginning			<u>819,284</u>	
Fund Balance, Ending			<u>\$ 1,000,503</u>	

City of Galesburg, Illinois

Foreign Fire Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 47,000	\$ 64,000	\$ 64,789	\$ 789
Use of money and property	-	2,200	2,200	-
Total revenues	47,000	66,200	66,989	789
Expenditures				
Current:				
Public safety	11,430	51,895	50,853	1,042
Total expenditures	11,430	51,895	50,853	1,042
Net change in fund balances	\$ 35,570	\$ 14,305	16,136	\$ 1,831
Fund Balance, Beginning			131,429	
Fund Balance, Ending			\$ 147,565	

City of Galesburg, Illinois

Airport Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 2,000	\$ 5,200	\$ 5,287	\$ 87
Charges for services	-	-	45	45
Use of money and property	222,500	234,500	234,860	360
Total revenues	224,500	239,700	240,192	492
Expenditures				
Current:				
General government	244,315	276,370	264,208	12,162
Total expenditures	244,315	276,370	264,208	12,162
Excess (deficiency) of revenues over expenditures	(19,815)	(36,670)	(24,016)	12,654
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	163	(163)
Transfers in	62,415	63,765	63,766	(1)
Transfers out	(42,600)	(42,600)	(42,600)	-
Total other financing sources (uses)	19,815	21,165	21,329	(164)
Net change in fund balances	\$ -	\$ (15,505)	(2,687)	\$ 12,818
Fund Balance, Beginning			2,687	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

Property Redevelopment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 51,000	\$ 51,805	\$ 805
Charges for services	337,500	182,500	182,442	(58)
Use of money and property	2,600	16,600	16,762	162
Miscellaneous	-	18,000	18,870	870
Total revenues	340,100	268,100	269,879	1,779
Expenditures				
Current:				
General government	853,935	853,935	816,420	37,515
Total expenditures	853,935	853,935	816,420	37,515
Excess (deficiency) of revenues over expenditures	(513,835)	(585,835)	(546,541)	39,294
Other Financing Sources				
Proceeds from the sale of assets	-	-	277	277
Transfers in	355,000	357,950	357,950	-
Total other financing sources	355,000	357,950	358,227	277
Net change in fund balances	<u>\$ (158,835)</u>	<u>\$ (227,885)</u>	(188,314)	<u>\$ 39,571</u>
Fund Balance, Beginning			<u>1,261,726</u>	
Fund Balance, Ending			<u>\$ 1,073,412</u>	

City of Galesburg, Illinois

Public Transportation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,892,865	\$ 2,220,865	\$ 2,223,599	\$ 2,734
Use of money and property	22,350	33,150	31,990	(1,160)
Total revenues	1,915,215	2,254,015	2,255,589	1,574
Expenditures				
Current:				
General government	2,289,195	2,250,680	2,206,411	44,269
Total expenditures	2,289,195	2,250,680	2,206,411	44,269
Excess (deficiency) of revenues over expenditures	(373,980)	3,335	49,178	45,843
Other Financing Sources (Uses)				
Transfers in	373,980	373,980	-	373,980
Transfers out	-	(90,120)	(90,116)	(4)
Total other financing sources (uses)	373,980	283,860	(90,116)	373,976
Net change in fund balances	\$ -	\$ 287,195	(40,938)	\$ (328,133)
Fund Balance (Deficit), Beginning			(515,017)	
Fund Balance (Deficit), Ending			\$ (555,955)	

City of Galesburg, Illinois

Public Transportation Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 800,000	\$ -	\$ -	\$ -
Use of money and property	-	35,315	37,978	2,663
Total revenues	800,000	35,315	37,978	2,663
Expenditures				
Current:				
General government	-	12,020	10,844	1,176
Capital Outlay	800,000	790,330	-	790,330
Total expenditures	800,000	802,350	10,844	791,506
Excess (deficiency) of revenues over expenditures	-	(767,035)	27,134	794,169
Other Financing Sources				
Transfers in	-	463,115	464,096	(981)
Total other financing sources	-	463,115	464,096	(981)
Net change in fund balances	\$ -	\$ (303,920)	491,230	\$ 795,150
Fund Balance, Beginning			45,218	
Fund Balance, Ending			\$ 536,448	

City of Galesburg, Illinois

911 Communication Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 118,945	\$ 118,945	\$ 118,317	\$ (628)
Total revenues	118,945	118,945	118,317	(628)
Expenditures				
Current:				
Public safety	118,945	118,945	118,317	628
Total expenditures	118,945	118,945	118,317	628
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

Town of the City of Galesburg Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 531,000	\$ 531,000	\$ 531,309	\$ 309
Intergovernmental	60,000	60,000	245,038	185,038
Charges for services	20,000	20,000	24,000	4,000
Use of money and property	410	410	24,496	24,086
Miscellaneous	-	-	7,165	7,165
Total revenues	611,410	611,410	832,008	220,598
Expenditures				
Current:				
General government	1,035,293	1,035,293	643,000	392,293
Capital outlay	10,000	10,000	1,126	8,874
Total expenditures	1,045,293	1,045,293	644,126	401,167
Net change in fund balances	<u>\$ (433,883)</u>	<u>\$ (433,883)</u>	187,882	<u>\$ 621,765</u>
Fund Balance, Beginning			<u>1,412,470</u>	
Fund Balance, Ending			<u>\$ 1,600,352</u>	

City of Galesburg, Illinois

Grants Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 6,881,385	\$ 2,074,825	\$ 2,076,710	\$ 1,885
Use of money and property	-	-	1	1
Total revenues	6,881,385	2,074,825	2,076,711	1,886
Expenditures				
Current:				
General government	26,000	38,140	14,984	23,156
Public safety	677,635	1,143,215	133,368	1,009,847
Miscellaneous	5,399,530	5,070,095	1,371,868	3,698,227
Capital Outlay	1,330,020	1,640,235	561,312	1,078,923
Total expenditures	7,433,185	7,891,685	2,081,532	5,810,153
Excess (deficiency) of revenues over expenditures	(551,800)	(5,816,860)	(4,821)	5,812,039
Other Financing Sources				
Transfers in	551,800	551,800	31,084	520,716
Total other financing sources	551,800	551,800	31,084	520,716
Net change in fund balances	\$ -	\$ (5,265,060)	26,263	\$ 5,291,323
Fund Balance (Deficit), Beginning			(185,082)	
Fund Balance (Deficit), Ending			\$ (158,819)	

City of Galesburg, Illinois

Parks and Recreation Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,865,335	\$ 2,203,335	\$ 2,205,458	\$ 2,123
Intergovernmental	1,688,250	1,956,250	1,957,854	1,604
Charges for services	46,000	55,000	56,244	1,244
Use of money and property	965,840	1,125,440	1,130,422	4,982
Miscellaneous	40,500	79,200	84,222	5,022
Total revenues	<u>4,605,925</u>	<u>5,419,225</u>	<u>5,434,200</u>	<u>14,975</u>
Expenditures				
Current:				
General government	-	51,480	51,460	20
Public safety	133,275	157,375	153,450	3,925
Public works	590,305	607,670	531,665	76,005
Culture and recreation	4,076,635	4,296,515	4,078,660	217,855
Debt Service:				
Principal	-	-	29,135	(29,135)
Interest and fiscal charges	-	-	2,881	(2,881)
Total expenditures	<u>4,800,215</u>	<u>5,113,040</u>	<u>4,847,251</u>	<u>265,789</u>
Excess (deficiency) of revenues over expenditures	<u>(194,290)</u>	<u>306,185</u>	<u>586,949</u>	<u>280,764</u>
Other Financing Sources (Uses)				
Transfers in	11,200	111,125	110,612	513
Transfers out	<u>(580,435)</u>	<u>(581,790)</u>	<u>(561,286)</u>	<u>(20,504)</u>
Total other financing sources (uses)	<u>(569,235)</u>	<u>(470,665)</u>	<u>(450,674)</u>	<u>(19,991)</u>
Net change in fund balances	<u>\$ (763,525)</u>	<u>\$ (164,480)</u>	<u>136,275</u>	<u>\$ 300,755</u>
Fund Balance, Beginning			<u>2,408,620</u>	
Fund Balance, Ending			<u>\$ 2,544,895</u>	

City of Galesburg, Illinois

2011C Business Park Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 101,230	\$ 89,730	\$ 91,127	\$ 1,397
Total revenues	101,230	89,730	91,127	1,397
Expenditures				
Current:				
General government	750	750	676	74
Debt service:				
Principal	295,000	295,000	295,000	-
Interest and fiscal charges	27,240	35,360	35,360	-
Total expenditures	322,990	331,110	331,036	74
Excess (deficiency) of revenues over expenditures	(221,760)	(241,380)	(239,909)	1,471
Other Financing Sources				
Transfers in	221,760	240,760	238,959	(1,801)
Total other financing sources	221,760	240,760	238,959	(1,801)
Net change in fund balances	\$ -	\$ (620)	(950)	\$ (330)
Fund Balance, Beginning			950	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2013A GO Bonds Business District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Use of money and property	\$ -	\$ -	\$ 907	\$ 907
Miscellaneous	-	15,000	15,901	901
	<u>-</u>	<u>15,000</u>	<u>16,808</u>	<u>1,808</u>
Total revenues	-	15,000	16,808	1,808
Expenditures				
Debt service:				
Principal	70,000	70,000	70,000	-
Interest and fiscal charges	44,580	44,580	36,286	8,294
	<u>114,580</u>	<u>114,580</u>	<u>106,286</u>	<u>8,294</u>
Total expenditures	114,580	114,580	106,286	8,294
Excess (deficiency) of revenues over expenditures	<u>(114,580)</u>	<u>(99,580)</u>	<u>(89,478)</u>	<u>10,102</u>
Other Financing Sources				
Transfers in	114,580	130,640	46,360	(84,280)
	<u>114,580</u>	<u>130,640</u>	<u>46,360</u>	<u>(84,280)</u>
Total other financing sources	114,580	130,640	46,360	(84,280)
Net change in fund balances	<u>\$ -</u>	<u>\$ 31,060</u>	<u>(43,118)</u>	<u>\$ (74,178)</u>
Fund Balance (Deficit), Beginning			<u>(189,435)</u>	
Fund Balance (Deficit), Ending			<u>\$ (232,553)</u>	

City of Galesburg, Illinois

2016 GO Bond Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Principal	410,000	410,000	410,000	-
Interest and fiscal charges	230,365	230,365	230,256	109
Total expenditures	640,365	640,365	640,256	109
Other Financing Sources				
Transfers in	640,365	640,365	640,256	(109)
Total other financing sources	640,365	640,365	640,256	(109)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2013A Business District Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 30,000	\$ 43,000	\$ 43,940	\$ 940
Use of money and property	10	410	420	10
Total revenues	30,010	43,410	44,360	950
Expenditures				
Total expenditures	-	-	-	-
Excess of revenues over expenditures	30,010	43,410	44,360	950
Other Financing Uses				
Transfers out	(30,010)	(46,075)	(46,071)	4
Total other financing uses	(30,010)	(46,075)	(46,071)	4
Net change in fund balances	\$ -	\$ (2,665)	(1,711)	\$ 954
Fund Balance, Beginning			7,836	
Fund Balance, Ending			\$ 6,125	

City of Galesburg, Illinois

Utility Tax Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,480,700	\$ 1,733,100	\$ 1,733,120	\$ 20
Use of money and property	2,000	21,000	21,133	133
Total revenues	1,482,700	1,754,100	1,754,253	153
Expenditures				
Current:				
General government	322,200	296,270	136,017	160,253
Capital outlay	80,900	138,035	38,806	99,229
Debt service:				
Interest and fiscal charges	12,305	12,305	12,305	-
Total expenditures	415,405	446,610	187,128	259,482
Excess of revenues over expenditures	1,067,295	1,307,490	1,567,125	259,635
Other Financing Uses				
Transfers out	(779,665)	(779,665)	(640,256)	139,409
Total other financing uses	(779,665)	(779,665)	(640,256)	139,409
Net change in fund balances	\$ 287,630	\$ 527,825	926,869	\$ 399,044
Fund Balance (Deficit), Beginning			(11,847)	
Fund Balance, Ending			\$ 915,022	

City of Galesburg, Illinois

TIF 3 Regency Capital Project Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 75,700	\$ 71,710	\$ 73,707	\$ 1,997
Use of money and property	140	40	41	1
Total revenues	75,840	71,750	73,748	1,998
Expenditures				
Total expenditures	-	-	-	-
Excess of revenues over expenditures	75,840	71,750	73,748	1,998
Other Financing Uses				
Transfers out	(75,000)	(75,000)	-	(75,000)
Total other financing uses	(75,000)	(75,000)	-	(75,000)
Net change in fund balances	\$ 840	\$ (3,250)	73,748	\$ 76,998
Fund Balance (Deficit), Beginning			(365,608)	
Fund Balance (Deficit), Ending			\$ (291,860)	

City of Galesburg, Illinois**Building Repair and Maintenance Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 3,535	\$ 29,135	\$ 28,079	\$ (1,056)
Total revenues	3,535	29,135	28,079	(1,056)
Expenditures				
Current:				
Public works	106,000	118,845	117,638	1,207
Capital outlay	55,120	55,120	-	55,120
Total expenditures	161,120	173,965	117,638	56,327
Excess (deficiency) of revenues over expenditures	(157,585)	(144,830)	(89,559)	55,271
Other Financing Sources (Uses)				
Transfers in	210,960	210,960	210,960	-
Transfers out	-	(89,005)	(89,001)	4
Total other financing sources (uses)	210,960	121,955	121,959	4
Net change in fund balances	\$ 53,375	\$ (22,875)	32,400	\$ 55,275
Fund Balance, Beginning			2,874,973	
Fund Balance, Ending			\$ 2,907,373	

City of Galesburg, Illinois

TIF Downtown Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Current:				
General government	360	3,745	-	3,745
Total expenditures	360	3,745	-	3,745
Net change in fund balances	<u>\$ (360)</u>	<u>\$ (3,745)</u>	-	<u>\$ 3,745</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

City of Galesburg, Illinois

TIF East Main Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 415,600	\$ 424,600	\$ 424,841	\$ 241
Use of money and property	845	4,845	4,968	123
Total revenues	<u>416,445</u>	<u>429,445</u>	<u>429,809</u>	<u>364</u>
Expenditures				
Current:				
General government	<u>6,920</u>	<u>6,920</u>	<u>1,144</u>	<u>5,776</u>
Total expenditures	<u>6,920</u>	<u>6,920</u>	<u>1,144</u>	<u>5,776</u>
Excess of revenues over expenditures	<u>409,525</u>	<u>422,525</u>	<u>428,665</u>	<u>6,140</u>
Other Financing Uses				
Transfers out	<u>(267,500)</u>	<u>(1,014,340)</u>	<u>(1,014,320)</u>	<u>20</u>
Total other financing uses	<u>(267,500)</u>	<u>(1,014,340)</u>	<u>(1,014,320)</u>	<u>20</u>
Net change in fund balances	<u>\$ 142,025</u>	<u>\$ (591,815)</u>	<u>(585,655)</u>	<u>\$ 6,160</u>
Fund Balance, Beginning			<u>585,655</u>	
Fund Balance, Ending			<u>\$ -</u>	

City of Galesburg, Illinois**Computer Replacement Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 6,145	\$ 20,145	\$ 21,032	\$ 887
Total revenues	6,145	20,145	21,032	887
Expenditures				
Current:				
General government	136,500	188,935	144,120	44,815
Capital outlay	90,000	271,245	90,000	181,245
Total expenditures	226,500	460,180	234,120	226,060
Excess (deficiency) of revenues over expenditures	(220,355)	(440,035)	(213,088)	226,947
Other Financing Sources				
Transfers in	507,660	507,660	507,660	-
Total other financing sources	507,660	507,660	507,660	-
Net change in fund balances	\$ 287,305	\$ 67,625	294,572	\$ 226,947
Fund Balance, Beginning			1,339,915	
Fund Balance, Ending			\$ 1,634,487	

City of Galesburg, Illinois

Vehicle Replacement Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 10,240	\$ 67,740	\$ 68,012	\$ 272
Miscellaneous	-	17,500	17,500	-
Total revenues	10,240	85,240	85,512	272
Expenditures				
Current:				
General government	77,500	18,500	18,268	232
Capital outlay	242,965	363,190	363,187	3
Total expenditures	320,465	381,690	381,455	235
Excess (deficiency) of revenues over expenditures	(310,225)	(296,450)	(295,943)	507
Other Financing Sources				
Transfers in	1,223,040	1,338,180	1,338,180	-
Total other financing sources	1,223,040	1,338,180	1,338,180	-
Net change in fund balances	\$ 912,815	\$ 1,041,730	1,042,237	\$ 507
Fund Balance, Beginning			4,212,196	
Fund Balance, Ending			\$ 5,254,433	

City of Galesburg, Illinois

Players Fields Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 6,000	\$ 4,000	\$ 4,114	\$ 114
Total revenues	6,000	4,000	4,114	114
Expenditures				
Current:				
Culture and recreation	6,000	6,000	3,547	2,453
Total expenditures	6,000	6,000	3,547	2,453
Net change in fund balances	\$ -	\$ (2,000)	567	\$ 2,567
Fund Balance, Beginning			24,095	
Fund Balance, Ending			\$ 24,662	

City of Galesburg, Illinois

TIF IV Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 361,900	\$ 365,400	\$ 365,446	\$ 46
Use of money and property	1,740	19,740	20,360	620
Miscellaneous	100,000	-	-	-
Total revenues	463,640	385,140	385,806	666
Expenditures				
Current:				
General government	103,260	223,035	122,503	100,532
Miscellaneous	705,180	966,295	370,652	595,643
Capital outlay	267,500	679,465	559,298	120,167
Total expenditures	1,075,940	1,868,795	1,052,453	816,342
Excess (deficiency) of revenues over expenditures	(612,300)	(1,483,655)	(666,647)	817,008
Other Financing Sources				
Transfers in	267,500	944,335	944,336	1
Total other financing sources	267,500	944,335	944,336	1
Net change in fund balances	\$ (344,800)	\$ (539,320)	277,689	\$ 817,009
Fund Balance, Beginning			912,594	
Fund Balance, Ending			\$ 1,190,283	

City of Galesburg, Illinois

TIF V Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 8,200	\$ 9,200	\$ 9,297	\$ 97
Use of money and property	<u>140</u>	<u>140</u>	<u>627</u>	<u>487</u>
Total revenues	<u>8,340</u>	<u>9,340</u>	<u>9,924</u>	<u>584</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,340</u>	<u>\$ 9,340</u>	9,924	<u>\$ 584</u>
Fund Balance, Beginning			<u>26,318</u>	
Fund Balance, Ending			<u>\$ 36,242</u>	

City of Galesburg, Illinois

Linwood Cemetery Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 2,300	\$ 4,300	\$ (9,663)	\$ (13,963)
Total revenues	2,300	4,300	(9,663)	(13,963)
Expenditures				
Current:				
General government	1,200	1,200	868	332
Total expenditures	1,200	1,200	868	332
Excess (deficiency) of revenues over expenditures	1,100	3,100	(10,531)	(13,631)
Other Financing Uses				
Transfers out	(1,700)	(1,700)	(1,464)	236
Total other financing uses	(1,700)	(1,700)	(1,464)	236
Net change in fund balances	\$ (600)	\$ 1,400	(11,995)	\$ (13,395)
Fund Balance, Beginning			86,889	
Fund Balance, Ending			\$ 74,894	

City of Galesburg, Illinois

East Linwood Cemetery Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 12,000	\$ 12,000	\$ (60,373)	\$ (72,373)
Miscellaneous	20,000	18,000	18,100	100
Total revenues	32,000	30,000	(42,273)	(72,273)
Expenditures				
Current:				
General government	5,500	5,500	5,467	33
Total expenditures	5,500	5,500	5,467	33
Excess (deficiency) of revenues over expenditures	26,500	24,500	(47,740)	(72,240)
Other Financing Uses				
Transfers out	(9,500)	(9,500)	(9,221)	279
Total other financing uses	(9,500)	(9,500)	(9,221)	279
Net change in fund balances	\$ 17,000	\$ 15,000	(56,961)	\$ (71,961)
Fund Balance, Beginning			548,331	
Fund Balance, Ending			\$ 491,370	

City of Galesburg, Illinois

Component Unit
Statement of Net Position and Governmental Funds Combining Balance Sheet
December 31, 2022

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Net Position
Assets					
Cash and cash equivalents	\$ 4,825,824	\$ 394,932	\$ 5,220,756	\$ -	\$ 5,220,756
Investments	-	2,126,683	2,126,683	-	2,126,683
Receivables (net):					
Property tax receivable	1,716,070	-	1,716,070	-	1,716,070
Accounts	18,128	-	18,128	-	18,128
Loans	-	1,000,000	1,000,000	(1,000,000)	-
Net pension asset	-	-	-	577,947	577,947
Prepaid items	54,391	-	54,391	-	54,391
Capital assets not being depreciated	-	-	-	9,704,625	9,704,625
Capital assets being depreciated, net of accumulated depreciation	-	-	-	792,108	792,108
Total assets	6,614,413	3,521,615	10,136,028	10,074,680	20,210,708
Deferred Outflows of Resources					
Deferred outflows related to pensions	-	-	-	155,721	155,721
Deferred outflows related to OPEB	-	-	-	4,422	4,422
Total deferred outflows of resources	-	-	-	160,143	160,143
Liabilities					
Current liabilities:					
Accounts payable	1,580,016	278	1,580,294	-	1,580,294
Accrued liabilities	27,773	-	27,773	-	27,773
Accrued interest payable	17,534	-	17,534	-	17,534
Payroll taxes payable	-	1,160	1,160	-	1,160
Due to other governments	1,000,014	-	1,000,014	(1,000,000)	14
Advances from primary government	461,509	-	461,509	-	461,509
Unearned revenues	6,858	-	6,858	-	6,858
Noncurrent liabilities:					
Due within one year	-	-	-	2,037,712	2,037,712
Due in more than one year	-	-	-	101,280	101,280
Total liabilities	3,093,704	1,438	3,095,142	1,138,992	4,234,134
Deferred Inflows of Resources					
Property taxes levied for future periods	1,716,070	-	1,716,070	-	1,716,070
Deferred inflows related to pensions	-	-	-	864,454	864,454
Deferred inflows related to OPEB	-	-	-	6,857	6,857
Total deferred inflows of resources	1,716,070	-	1,716,070	871,311	2,587,381
Fund Balance / Net Position					
Net investment in capital assets	-	-	-	10,496,733	10,496,733
Nonspendable	54,391	-	54,391	(54,391)	-
Restricted for pension benefits	-	-	-	577,947	577,947
Temporary restricted, Foundation	-	1,065,558	1,065,558	-	1,065,558
Unassigned/Unrestricted	1,750,248	2,454,619	4,204,867	(2,795,769)	1,409,098
Total fund balance/net position	\$ 1,804,639	\$ 3,520,177	\$ 5,324,816	\$ 8,224,520	\$ 13,549,336

City of Galesburg, Illinois

Component Unit

Statement of Activities and Governmental Fund

Combining Statement of Revenues, Expenditures & Changes in Fund Balances/Net Position

Year Ended December 31, 2022

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Activities
Revenues					
Property taxes	\$ 1,635,936	\$ -	\$ 1,635,936	\$ -	\$ 1,635,936
Intergovernmental	4,732,129	-	4,732,129	-	4,732,129
Licenses and permits	1,511	-	1,511	-	1,511
Charges for services	2,519	-	2,519	-	2,519
Fines and fees	1,384	-	1,384	-	1,384
Use of money and property	47,102	(384,107)	(337,005)	-	(337,005)
Contributions and donations	775,000	-	775,000	-	775,000
Miscellaneous	2,608,953	1,301,041	3,909,994	-	3,909,994
Total revenues	9,804,534	916,934	10,721,468	-	10,721,468
Expenditures					
Current:					
Culture and recreation	1,692,903	2,726,577	4,419,480	(127,013)	4,292,467
Capital outlay	7,104,838	-	7,104,838	(7,104,838)	-
Debt service:					
Principal retirement	2,000,500	-	2,000,500	(2,000,500)	-
Interest and fiscal charges	96,475	-	96,475	-	96,475
Total expenditures	10,894,716	2,726,577	13,621,293	(9,232,351)	4,388,942
Excess (deficiency) of revenues over expenditures	(1,090,182)	(1,809,643)	(2,899,825)	9,232,351	6,332,526
Other Financing Sources					
Debt certificates issued	2,000,000	-	2,000,000	(2,000,000)	-
Total other financing sources	2,000,000	-	2,000,000	(2,000,000)	-
Net change in fund balance/net position	909,818	(1,809,643)	(899,825)	7,232,351	6,332,526
Fund Balance/Net Position, Beginning	894,821	5,329,820	6,224,641	992,169	7,216,810
Fund Balance/Net Position, Ending	<u>\$ 1,804,639</u>	<u>\$ 3,520,177</u>	<u>\$ 5,324,816</u>	<u>\$ 8,224,520</u>	<u>\$ 13,549,336</u>

City of Galesburg, Illinois

Statistical Section

Contents

The statistical section of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

Contents	Page(s)
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	156 - 165
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources, the property tax (or sales tax).	166 - 174
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	175 - 177
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	178 - 181
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	182 - 185

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

City of Galesburg, Illinois

Statistical Section

Comments Relative to Statistical Section

The following statistical table recommended by the National Council on Governmental Accounting is not included for the reason stated below.

The table showing legal debt margin is omitted because as a "Home Rule" unit established by the 1970 Illinois Constitution, the Sample City has no statutory debt limit. Nonhome Rule units in Illinois may issued bonds up to 8.625 percent of Assessed Valuation. Some Types of General Obligation Bonds may be issued up to 5 percent of Assessed Valuation.

City of Galesburg, Illinois

Net Position By Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	2013	2014	2015*	2016
Governmental activities:				
Net investment in capital assets	\$ 47,828,315	\$ 51,452,927	\$ 63,739,737	\$ 63,792,831
Restricted	7,195,648	10,923,284	9,079,864	10,624,226
Unrestricted	32,082,018	27,953,253	(19,157,970)	(21,878,584)
Total governmental activities net position	<u>\$ 87,105,981</u>	<u>\$ 90,329,464</u>	<u>\$ 53,661,631</u>	<u>\$ 52,538,473</u>
Business-type activities:				
Net investment in capital assets	\$ 17,316,934	\$ 16,374,116	\$ 17,144,205	\$ 17,947,204
Restricted	1,748,298	1,841,849	1,882,380	1,931,899
Unrestricted	7,254,377	8,007,034	8,627,065	8,585,924
Total business-type activities net position	<u>\$ 26,319,609</u>	<u>\$ 26,222,999</u>	<u>\$ 27,653,650</u>	<u>\$ 28,465,027</u>
Primary government:				
Net investment in capital assets	\$ 65,145,249	\$ 67,827,043	\$ 80,883,942	\$ 81,740,035
Restricted	8,943,946	12,765,133	10,962,244	12,556,125
Unrestricted	39,336,395	35,960,287	(10,530,905)	(13,292,660)
Total primary government net position	<u>\$ 113,425,590</u>	<u>\$ 116,552,463</u>	<u>\$ 81,315,281</u>	<u>\$ 81,003,500</u>

*The City implemented GASB Statement No. 68 in 2015. Prior years have not been restated.

**The City implemented GASB Statement No. 75 in 2018. Prior years have not been restated.

2017	2018**	2019	2020	2021	2022
\$ 65,500,187	\$ 66,126,310	\$ 70,078,243	\$ 70,812,000	\$ 71,628,870	\$ 74,342,164
11,440,849	9,382,619	8,796,867	8,464,898	8,556,462	14,029,551
<u>(26,361,249)</u>	<u>(44,150,644)</u>	<u>(50,444,236)</u>	<u>(56,479,267)</u>	<u>(57,474,570)</u>	<u>(54,193,129)</u>
\$ 50,579,787	\$ 31,358,285	\$ 28,430,874	\$ 22,797,631	\$ 22,710,762	\$ 34,178,586
\$ 18,662,529	\$ 18,786,318	\$ 19,486,089	\$ 21,470,231	\$ 22,398,727	\$ 23,302,567
115,195	-	-	-	-	1,065,999
<u>10,233,257</u>	<u>9,563,406</u>	<u>9,478,377</u>	<u>8,400,225</u>	<u>8,943,695</u>	<u>8,733,821</u>
\$ 29,010,981	\$ 28,349,724	\$ 28,964,466	\$ 29,870,456	\$ 31,342,422	\$ 33,102,387
\$ 84,162,716	\$ 84,912,628	\$ 89,564,332	\$ 92,282,231	\$ 94,027,597	\$ 97,644,731
11,556,044	9,382,619	8,796,867	8,464,898	8,556,462	15,095,550
<u>(16,127,992)</u>	<u>(34,587,238)</u>	<u>(40,965,859)</u>	<u>(48,079,042)</u>	<u>(48,530,875)</u>	<u>(45,459,308)</u>
\$ 79,590,768	\$ 59,708,009	\$ 57,395,340	\$ 52,668,087	\$ 54,053,184	\$ 67,280,973

City of Galesburg, Illinois

Changes In Net Position
 Last Ten Fiscal Years
 (Accrual Basis of Accounting)
 (Unaudited)

	2013	2014	2015	2016
Expenses				
Governmental activities:				
General government	\$ 9,109,242	\$ 10,426,751	\$ 9,380,664	\$ 8,248,902
Economic development	925,144	1,486,124	1,905,456	2,268,500
Public safety	11,290,119	14,021,956	16,456,993	18,224,515
Public works	8,171,519	7,386,062	5,811,833	6,973,467
Culture and recreation	2,773,924	3,461,428	3,801,421	3,641,663
Interest on long-term debt	375,589	217,311	199,491	430,255
Total governmental activities expenses	32,645,537	36,999,632	37,555,858	39,787,302
Business-Type Activities				
Water	5,264,996	6,011,693	5,067,996	5,419,955
Refuse	2,120,941	2,180,298	2,244,566	2,305,095
Total business-type activities expenses	7,385,937	8,191,991	7,312,562	7,725,050
Total primary government expenses	40,031,474	45,191,623	44,868,420	47,512,352
Program Revenue				
Governmental activities:				
Charges for services:				
General government	2,596,649	3,397,076	2,700,392	2,398,183
Economic development	252,539	6,157	6,525	5,990
Public safety	1,217,057	1,149,013	1,114,419	1,189,755
Public works	446,805	11,347	60,114	43,562
Culture and recreation	670,181	657,088	895,304	909,345
Operating grants and contributions:				
General government	1,445,622	1,578,654	1,134,256	1,362,415
Economic development	1,947	-	-	-
Public safety	129,022	35,250	353,202	62,545
Public works	1,371,373	-	-	-
Capital grants and contributions:				
General government	-	6,398,917	6,209,660	380,165
Public works	1,877,191	1,100,260	8,185,232	1,903,931
Total governmental activities program revenue	10,008,386	14,333,762	20,659,104	8,255,891
Business-Type Activities				
Charges for services:				
Water	5,817,291	5,787,338	5,830,076	6,042,198
Refuse	2,194,321	2,260,260	2,312,419	2,358,692
Operating grants and contributions:				
Water	-	5,930	-	-
Refuse	10,412	-	-	-
Capital grants and contributions:				
Water	10,971	-	596,610	-
Total business-type activities program revenues	8,032,995	8,053,528	8,739,105	8,400,890
Total primary government program revenues	18,041,381	22,387,290	29,398,209	16,656,781
Net (Expense) Revenue				
Governmental activities	(22,637,151)	(22,665,870)	(16,896,754)	(31,531,411)
Business-type activities	647,058	(138,463)	1,426,543	675,840
Total primary government net expense	(21,990,093)	(22,804,333)	(15,470,211)	(30,855,571)

2017	2018	2019	2020	2021	2022
\$ 9,306,471	\$ 10,992,849	\$ 10,651,157	\$ 11,550,509	\$ 12,231,634	\$ 9,560,432
2,008,950	3,389,260	1,967,235	2,089,501	1,737,407	2,730,864
22,072,437	21,413,721	24,782,293	26,287,931	24,473,488	20,772,599
6,710,310	6,658,379	6,272,794	6,348,081	6,522,596	8,037,839
4,224,280	4,566,350	3,970,192	4,596,048	3,849,239	4,209,597
425,771	395,346	362,007	337,940	322,655	298,940
44,748,219	47,415,905	48,005,678	51,210,010	49,137,019	45,610,271
5,920,927	6,076,418	6,381,984	6,431,060	5,348,804	5,604,925
2,391,562	2,530,820	2,579,990	2,688,662	2,794,057	2,821,965
8,312,489	8,607,238	8,961,974	9,119,722	8,142,861	8,426,890
53,060,708	56,023,143	56,967,652	60,329,732	57,279,880	54,037,161
2,575,497	2,801,320	2,935,246	2,906,591	3,436,233	3,535,118
5,310	3,798	39,030	287,559	19,853	186,116
1,246,902	1,193,653	1,204,958	1,132,756	1,362,274	1,301,104
75,899	66,469	84,673	73,722	475,806	56,567
879,680	887,535	865,211	642,741	868,407	1,070,820
2,982,046	3,647,909	4,851,809	6,468,193	5,683,340	8,317,332
-	-	-	-	-	-
504,469	138,824	67,221	82,279	102,839	157,712
-	-	-	19,507	2,584	70
1,757,054	849,360	58,973	289,396	125,379	235,354
420,860	108,545	2,058,593	1,202,371	710,749	2,338,896
10,447,717	9,697,413	12,165,714	13,105,115	12,787,464	17,199,089
6,154,575	6,599,837	6,678,978	7,203,364	6,776,659	7,149,257
2,468,372	2,528,662	2,599,519	2,686,297	2,812,322	2,902,703
-	-	30,599	776	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,622,947	9,128,499	9,309,096	9,890,437	9,588,981	10,051,960
19,070,664	18,825,912	21,474,810	22,995,552	22,376,445	27,251,049
(34,300,502)	(37,718,492)	(35,839,964)	(38,104,895)	(36,349,555)	(28,411,182)
310,458	521,261	347,122	770,715	1,446,120	1,625,070
(33,990,044)	(37,197,231)	(35,492,842)	(37,334,180)	(34,903,435)	(26,786,112)

(Continued)

City of Galesburg, Illinois**Changes In Net Position (Continued)**

Last Ten Fiscal Years

(Accrual Basis of Accounting)

(Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes	\$ 4,813,998	\$ 8,025,087	\$ 8,458,821
State income tax	3,659,227	3,677,911	4,197,294
Sales taxes	8,916,296	8,941,898	9,008,695
Local utility taxes	-	-	-
Other taxes	3,577,028	4,513,348	4,830,219
Franchise fees	395,864	405,815	406,266
Investment earnings	115,785	152,056	168,384
Miscellaneous	1,598,354	173,238	705,344
Gain on disposal of capital assets	(171,349)	-	-
Total governmental activities	<u>22,905,203</u>	<u>25,889,353</u>	<u>27,775,023</u>
Business-type activities:			
Investment earnings	14,832	26,963	50,280
Miscellaneous	100	14,890	15,757
Total business-type activities	<u>14,932</u>	<u>41,853</u>	<u>66,037</u>
Total primary government	<u>22,920,135</u>	<u>25,931,206</u>	<u>27,841,060</u>
Changes in net position:			
Governmental activities	268,052	3,223,483	10,878,269
Business-type activities	661,990	(96,610)	1,492,580
Total primary government	<u>\$ 930,042</u>	<u>\$ 3,126,873</u>	<u>\$ 12,370,849</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
\$ 9,033,770	\$ 9,541,732	\$ 9,419,335	\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775
3,874,965	3,757,675	4,051,395	4,540,628	4,982,939	5,507,912	6,152,641
9,138,074	9,138,895	9,446,869	9,476,544	10,024,794	11,947,870	11,845,330
2,218,708	2,228,891	2,431,396	2,332,084	2,155,282	2,366,807	2,600,963
4,817,168	4,995,660	4,885,938	5,199,506	4,381,227	6,001,666	8,056,559
418,674	422,760	403,957	393,739	379,892	385,366	372,904
299,277	446,537	714,247	923,548	437,168	137,747	660,743
607,617	1,809,666	887,002	381,051	455,957	344,623	544,091
-	-	-	-	-	-	-
<u>30,408,253</u>	<u>32,341,816</u>	<u>32,240,139</u>	<u>32,912,553</u>	<u>32,471,652</u>	<u>36,262,686</u>	<u>39,879,006</u>
67,068	99,641	202,127	267,620	128,670	24,742	138,802
68,469	135,855	77,729	-	6,605	1,104	(3,907)
<u>135,537</u>	<u>235,496</u>	<u>279,856</u>	<u>267,620</u>	<u>135,275</u>	<u>25,846</u>	<u>134,895</u>
<u>30,543,790</u>	<u>32,577,312</u>	<u>32,519,995</u>	<u>33,180,173</u>	<u>32,606,927</u>	<u>36,288,532</u>	<u>40,013,901</u>
(1,123,158)	(1,958,686)	(5,478,353)	(2,927,411)	(5,633,243)	(86,869)	11,467,824
811,377	545,954	801,117	614,742	905,990	1,471,966	1,759,965
<u>\$ (311,781)</u>	<u>\$ (1,412,732)</u>	<u>\$ (4,677,236)</u>	<u>\$ (2,312,669)</u>	<u>\$ (4,727,253)</u>	<u>\$ 1,385,097</u>	<u>\$ 13,227,789</u>

(Concluded)

City of Galesburg, Illinois

Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 (Unaudited)

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Fund				
Nonspendable	\$ 357,233	\$ 387,939	\$ 352,361	\$ 314,201
Restricted	359,419	355,923	29,823	29,889
Committed	221,917	370,899	192,766	232,553
Assigned	-	-	-	-
Unassigned	<u>7,287,240</u>	<u>6,566,847</u>	<u>6,587,692</u>	<u>6,573,454</u>
Total general fund	<u>8,225,809</u>	<u>7,681,608</u>	<u>7,162,642</u>	<u>7,150,097</u>
All Other Governmental Funds				
Nonspendable	439,367	563,864	540,602	495,305
Restricted	5,997,683	8,114,466	7,645,407	17,784,956
Committed	9,546,003	7,716,130	7,970,913	8,789,239
Assigned	12,894,349	12,926,080	12,582,445	12,105,602
Unassigned	<u>(360,557)</u>	<u>(1,463,464)</u>	<u>(1,254,144)</u>	<u>(1,199,351)</u>
Total all other government funds	<u>\$ 28,516,845</u>	<u>\$ 27,857,076</u>	<u>\$ 27,485,223</u>	<u>\$ 37,975,751</u>

2017	2018	2019	2020	2021	2022
\$ 363,528	\$ 293,356	\$ 266,254	\$ 380,886	\$ 1,057,855	\$ 1,039,485
12,795	12,795	12,795	12,792	12,795	12,795
209,009	199,801	199,650	222,856	260,206	627,065
-	-	-	-	-	-
<u>6,991,851</u>	<u>8,272,593</u>	<u>9,626,180</u>	<u>11,312,598</u>	<u>12,253,147</u>	<u>11,235,783</u>
<u>7,577,183</u>	<u>8,778,545</u>	<u>10,104,879</u>	<u>11,929,132</u>	<u>13,584,003</u>	<u>12,915,128</u>
506,234	539,799	547,179	644,250	681,797	753,851
14,294,156	9,638,418	8,026,131	7,423,477	7,715,696	7,332,468
9,737,039	10,350,686	10,190,597	9,914,430	11,278,469	15,093,042
12,397,721	12,931,691	13,530,588	14,127,134	14,760,350	17,636,575
<u>(1,229,928)</u>	<u>(1,598,320)</u>	<u>(1,297,267)</u>	<u>(2,079,200)</u>	<u>(1,286,643)</u>	<u>(1,261,915)</u>
<u>\$ 35,705,222</u>	<u>\$ 31,862,274</u>	<u>\$ 30,997,228</u>	<u>\$ 30,030,091</u>	<u>\$ 33,149,669</u>	<u>\$ 39,554,021</u>

City of Galesburg, Illinois

Changes In Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 (Unaudited)

	2013	2014	2015	2016
Revenues				
Property taxes	\$ 4,813,998	\$ 8,025,087	\$ 8,458,821	\$ 9,033,770
Other taxes	16,309,783	7,055,982	7,459,717	9,955,260
Intergovernmental	5,763,615	19,255,996	20,150,887	14,044,207
Licenses and permits	288,337	303,442	313,835	311,327
Charges for services	984,473	960,001	1,254,793	966,862
Fines and fees	415,470	392,776	334,872	344,590
Use of money and property	2,241,573	1,657,831	1,905,241	2,005,080
Other, primarily contributions	1,352,792	178,270	699,301	440,584
Total revenues	32,170,041	37,829,385	40,577,467	37,101,680
Expenditures				
General government	8,196,399	8,086,615	7,345,258	6,945,661
Economic development	706,217	856,177	1,102,282	794,240
Public safety	10,833,609	13,721,786	15,473,856	15,118,405
Public works	4,724,879	4,960,632	4,465,772	5,416,330
Culture and recreation	2,397,168	2,606,710	3,688,566	3,342,100
Other	2,273,115	2,173,970	2,835,652	1,427,368
Debt service:				
Principal	805,450	792,725	837,725	1,210,000
Interest and fiscal agent fees	209,318	259,171	227,930	477,632
Bond issuance costs	62,096	-	-	-
Capital outlay	3,172,096	5,616,081	5,522,623	1,801,654
Total expenditures	33,380,347	39,073,867	41,499,664	36,533,390
Excess of revenues (under) expenditures	(1,210,306)	(1,244,482)	(922,197)	568,290
Other Financing Sources (Uses)				
Issuance of long-term debt	1,420,900	-	-	9,600,000
Proceeds from sale of capital assets	123,629	24,268	31,378	2,243
Bond premium	30,053	-	-	307,450
Transfers in	3,569,484	3,362,576	2,172,027	2,209,391
Transfers out	(3,569,484)	(3,346,332)	(2,172,027)	(2,209,391)
Total other financing sources (uses)	1,574,582	40,512	31,378	9,909,693
Net changes in fund balance	\$ 364,276	\$ (1,203,970)	\$ (890,819)	\$ 10,477,983
Debt service as a percentage of noncapital expenditures	3.36%	3.14%	2.96%	4.86%

2017	2018	2019	2020	2021	2022
\$ 9,541,732	\$ 9,419,335	\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775
10,235,859	10,566,961	10,660,820	10,351,443	12,264,603	12,792,002
17,247,795	16,044,387	18,493,997	20,080,853	23,090,773	27,673,238
329,799	338,115	363,599	299,889	387,349	414,252
1,057,294	1,220,539	1,108,239	1,341,266	1,270,663	1,442,403
419,615	447,782	407,934	329,410	409,238	368,295
2,133,287	2,422,328	2,598,159	1,801,196	1,910,734	2,672,003
723,846	266,926	268,736	422,934	242,792	217,521
<u>41,689,227</u>	<u>40,726,373</u>	<u>43,566,937</u>	<u>44,281,384</u>	<u>49,146,847</u>	<u>55,225,489</u>
6,714,688	7,329,243	7,779,109	8,612,597	8,879,242	8,301,225
717,245	2,391,827	1,029,517	1,577,452	447,032	1,665,848
16,384,103	16,407,314	17,150,554	17,887,688	18,088,721	22,269,607
4,738,099	4,749,904	4,235,111	4,480,544	4,854,619	6,426,486
3,625,399	3,751,977	3,419,021	2,992,771	3,691,776	4,082,207
2,567,311	3,177,276	3,104,994	2,983,306	4,249,018	2,372,214
1,225,000	1,275,000	1,280,000	710,000	735,000	838,790
470,249	433,749	393,092	361,859	345,182	320,101
-	-	-	-	-	-
<u>7,098,520</u>	<u>4,518,683</u>	<u>4,725,897</u>	<u>3,832,577</u>	<u>3,086,723</u>	<u>3,252,007</u>
<u>43,540,614</u>	<u>44,034,973</u>	<u>43,117,295</u>	<u>43,438,794</u>	<u>44,377,313</u>	<u>49,528,485</u>
<u>(1,851,387)</u>	<u>(3,308,600)</u>	<u>449,642</u>	<u>842,590</u>	<u>4,769,534</u>	<u>5,697,004</u>
-	-	-	-	-	-
7,944	43,239	11,646	14,526	4,915	8,873
-	-	-	-	-	-
2,638,340	3,710,458	4,931,368	4,935,333	4,576,963	11,392,665
<u>(2,638,340)</u>	<u>(3,086,683)</u>	<u>(4,931,368)</u>	<u>(4,935,333)</u>	<u>(4,576,963)</u>	<u>(11,363,065)</u>
<u>7,944</u>	<u>667,014</u>	<u>11,646</u>	<u>14,526</u>	<u>4,915</u>	<u>38,473</u>
<u>\$ (1,843,443)</u>	<u>\$ (2,641,586)</u>	<u>\$ 461,288</u>	<u>\$ 857,116</u>	<u>\$ 4,774,449</u>	<u>\$ 5,735,477</u>
4.65%	4.32%	4.36%	2.71%	2.62%	2.50%

City of Galesburg, Illinois

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rates					Total Direct
	General Fund	Fire	Illinois Municipal Retirement Fund	Galesburg Public Library	Township	
2013	0.90160	0.89130	0.22020	0.43420	0.16120	2.609
2014	0.91076	0.94253	0.20067	0.43578	0.16144	2.651
2015	0.97015	0.96471	0.19869	0.44462	0.15985	2.738
2016	1.14933	0.95001	0.19566	0.43784	0.15741	2.890
2017	1.13822	1.04243	0.11957	0.44612	0.15277	2.899
2018	1.04070	1.11756	0.11835	0.44154	0.15121	2.869
2019	1.05148	1.12237	0.08200	0.42971	0.14715	2.833
2020	0.98996	1.14671	0.08010	0.43792	0.14375	2.798
2021	1.00803	1.08071	0.07832	0.43334	0.14601	2.746
2022	1.07382	1.04282	0.07743	0.44449	0.14437	2.783

Source: City records and Knox County Circuit Clerk

Notes: Overlapping rates are those of local and county governments that apply to property owners within the City.

Overlapping Rates

Galesburg School District #205	Knox County	Galesburg Sanitary District	Carl Sandburg College District #518
4.22000	1.16150	0.30640	0.62280
4.46713	1.31632	0.31251	0.62516
4.59146	1.31914	0.31426	0.61915
4.70178	1.32510	0.31862	0.60345
4.95759	1.33005	0.31028	0.66725
4.83436	1.36373	0.29861	0.65244
4.83436	1.31864	0.30602	0.64308
4.88974	1.31560	0.30571	0.65943
4.90212	1.28832	0.31007	0.64292
4.73987	1.29043	0.31338	0.60442

City of Galesburg, Illinois

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railway Property	Total Taxable Assessed Value
2013	\$ 177,153,716	\$ 109,463,231	\$ 8,895,550	\$ 790,310	\$ 21,422,461	\$ 317,725,268
2014	172,972,143	111,399,641	9,191,100	877,630	21,367,871	316,577,637
2015	173,299,061	114,388,506	8,644,310	951,950	22,412,587	319,741,004
2016	175,275,760	116,346,621	8,612,190	852,010	23,605,742	324,692,323
2017	178,282,965	121,543,671	8,666,130	866,090	25,180,759	334,539,615
2018	178,538,545	123,177,891	8,668,670	884,350	26,744,789	338,014,245
2019	184,772,310	124,243,111	8,744,150	934,940	28,629,168	347,323,679
2020	186,888,191	127,571,276	8,846,430	987,470	31,257,896	355,551,263
2021	191,369,364	126,559,736	9,225,150	1,039,930	35,519,728	363,713,908
2022	190,597,156	126,524,606	9,462,180	1,092,900	40,242,145	367,918,987

Source: City Assessor's Office

Total Gross Assessed Value	Total Direct Tax Rate	Total Estimated Actual Value	Value as a Percentage Actual Value
\$ 387,542,001	2.609	\$ 1,162,626,003	33.33 %
389,890,971	2.651	1,169,672,913	33.33
392,841,567	2.738	1,178,524,701	33.33
397,944,942	2.890	1,193,834,826	33.33
409,290,589	2.899	1,227,871,767	33.33
412,320,399	2.869	1,236,961,197	33.33
423,201,708	2.833	1,269,605,124	33.33
430,529,946	2.798	1,291,589,838	33.33
440,893,148	2.746	1,322,679,444	33.33
446,459,765	2.783	1,339,379,295	33.33

City of Galesburg, Illinois

Principal Property Taxpayers
Current Year and Ten Years Ago
(Unaudited)

Taxpayer	2022		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 35,511,318	1	9.76%
Galesburg Hospital Corp	7,300,210	2	2.01%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	5,438,180	3	1.50%
Wal-Mart	4,181,340	4	1.15%
Menard Inc	3,100,000	5	0.85%
Hy-Vee Food Stores, Inc	2,831,030	6	0.78%
Y & O Galesburg LLC ETAL	2,696,660	7	0.73%
Phoenix Galesburg Industrial	2,384,200	8	0.66%
Lowes Home Centers	2,352,330	9	0.65%
OSF St Francis Inc	2,113,910	10	0.58%
Total	<u>\$ 67,909,178</u>		<u>18.67%</u>

Taxpayer	2012		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 21,422,461	1	6.75%
Galesburg Hospital Corp	7,081,990	2	2.23%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	4,257,240	3	1.34%
Wal-Mart	4,096,420	4	1.29%
Menard Inc	3,066,470	6	0.97%
Hy-Vee Food Stores, Inc	2,414,620	7	0.76%
Lowes Home Centers	2,272,810	8	0.72%
OSF St Francis Inc	3,810,080	5	1.20%
United Facilities	1,956,550	9	0.62%
Galesburg Real Estate Inc	1,813,330	10	0.57%
Total	<u>\$ 52,191,971</u>		<u>16.45%</u>

Source: City Assessor's Office

City of Galesburg, Illinois

Property Tax Levies And Collections

Last Ten Fiscal Years

(Unaudited)

Year	Tax Year	Taxes Levied for the Tax Year	Total Fiscal Year Collection		Collections in Subsequent Years	Total Current Year Levy Collection	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2013	2012	\$ 7,775,690	\$ 7,764,530	99.86 %	\$ 8,949	\$ 7,755,581	99.74 %
2014	2013	7,881,960	7,847,373	99.56	(5,198)	7,852,571	99.63
2015	2014	8,243,467	8,269,247	100.31	26,107	8,243,140	100.00
2016	2015	8,873,322	8,870,039	99.96	511	8,869,528	99.96
2017	2016	9,187,595	9,188,337	100.01	4,910	9,183,427	99.95
2018	2017	9,187,734	9,136,055	99.44	(3,035)	9,139,090	99.47
2019	2018	9,327,586	9,321,849	99.94	20,592	9,301,257	99.72
2020	2019	9,438,819	9,424,130	99.84	3,305	9,420,825	99.81
2021	2020	9,458,051	9,431,536	99.72	(3,371)	9,434,908	99.76
2022	2021	9,707,763	9,705,937	99.98	53,417	9,652,520	99.43

Source: Knox County Circuit Clerk

Note: Collections in Subsequent years include taxes received as well as abatements deducted for prior years

City of Galesburg, Illinois

Taxable Sales by Category
Last Ten Fiscal Years
(Unaudited)

	2013	2014	2015	2016
General merchandise	\$ 1,156,517	\$ 1,134,271	\$ 1,180,549	\$ 1,143,338
Food	819,644	845,967	852,400	839,231
Drinking and eating places	541,269	561,082	587,733	584,949
Apparel	40,522	51,465	52,410	48,951
Furniture, H.H. and radio	117,355	110,590	107,874	118,568
Lumber, bldg, hardware	524,624	529,917	564,372	561,379
Automotive and filling stations	1,080,285	1,123,279	1,117,935	1,141,555
Drugs and misc retail	660,278	656,535	652,330	700,735
Agriculture and all others	331,553	311,713	274,843	291,533
Manufacturers	39,813	28,263	20,238	55,836
Total	<u>\$ 5,311,861</u>	<u>\$ 5,353,083</u>	<u>\$ 5,410,685</u>	<u>\$ 5,486,074</u>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%
Number of taxpayers	774	782	775	754

Source: Illinois Department of Revenue

* Due to a new Illinois law regarding tax collection by remote retailers, the number of taxpayers increased significantly.

2017	2018	2019	2020	2021	2022
\$ 1,119,726	\$ 1,155,822	\$ 1,176,875	\$ 1,136,015	\$1,223,851	\$1,237,855
844,909	887,874	922,281	1,225,462	990,136	1,042,657
588,154	601,763	623,848	557,267	670,960	696,592
41,999	41,051	41,812	29,809	47,729	34,853
106,393	95,384	91,477	89,894	107,324	92,449
551,685	553,147	588,515	689,217	719,818	719,177
1,244,062	1,274,273	1,239,553	1,106,763	1,409,305	1,330,122
695,764	725,894	780,583	880,485	1,201,690	1,188,987
365,289	368,029	296,518	340,245	529,606	461,509
(4,388)	28,236	28,407	57,732	21,280	43,037
\$ 5,553,593	\$ 5,731,473	\$ 5,789,868	\$ 6,112,887	\$ 6,921,699	\$ 6,847,238
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
765	723	730	702	2545*	3301

City of Galesburg, Illinois

Direct and Overlapping Sales Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Knox County	State of Illinois	Total
2013	1.00000	1.25000	6.25000	8.50000
2014	1.00000	1.25000	6.25000	8.50000
2015	1.00000	1.50000	6.25000	8.75000
2016	1.00000	1.50000	6.25000	8.75000
2017	1.00000	1.50000	6.25000	8.75000
2018	1.00000	1.50000	6.25000	8.75000
2019	1.00000	1.50000	6.25000	8.75000
2020	1.00000	1.50000	6.25000	8.75000
2021	1.00000	1.50000	6.25000	8.75000
2022	1.00000	1.50000	6.25000	8.75000

Source: City records and Illinois Department of Revenue

City of Galesburg, Illinois

Ratios of Net General Bonded Debt Outstanding by Type
 Last Ten Fiscal Years
 (Unaudited)

Fiscal Year	Governmental Activities				Debt Per Capita
	General Obligation Bonds	Less Amount Available in Debt Service	Net General Bonded Debt	Notes Payable	
2013	\$ 7,635,260	\$ -	\$ 7,635,260	\$ 15,450	\$ 519.83
2014	6,817,947	-	6,817,947	7,725	483.75
2015	5,959,563	-	5,959,563	-	455.81
2016	14,608,908	-	14,608,908	-	715.86
2017	13,339,503	-	13,339,503	-	968.94
2018	12,026,203	-	12,026,203	-	897.88
2019	10,715,222	-	10,715,222	-	820.38
2020	9,981,369	-	9,981,369	-	790.95
2021	9,223,874	-	9,223,874	-	743.11
2022	8,427,791	-	8,427,791	-	683.88

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements. As a Home Rule entity, under the State of Illinois Constitution, the City has no statutory debt limit.

* Personal income not available for 2022.

Business-Type Activities			Total Primary Government	Percentage of Actual Property Value	Percentage of Personal Income	Per Capita
General Obligation Bonds	Revenue Bonds	Notes Payable				
\$ 8,820,000	\$ 9,279,151	\$ 745,303	\$ 26,495,164	2.28	1.362	\$ 836.51
8,500,000	9,103,893	703,897	25,133,462	2.15	1.317	793.49
8,487,752	8,918,557	662,492	24,028,364	2.04	1.262	758.09
8,080,920	8,728,140	621,086	32,039,054	2.68	1.689	1,010.82
16,473,747	-	579,680	30,392,930	2.48	1.609	987.78
15,600,530	-	538,274	28,165,007	2.28	1.445	915.37
14,705,090	-	496,869	25,917,181	2.04	1.319	836.42
13,788,161	-	455,463	24,224,993	1.88	1.099	806.10
12,855,524	-	414,058	22,493,456	1.70	0.951	757.05
11,891,596	-	372,652	20,692,039	1.54	*	696.42

City of Galesburg, Illinois

Direct and Overlapping Governmental Activities Debt
 For the Year Ended December 31, 2022
 (Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable to City(1)	Estimated Share of Overlapping Debt (2)
Knox County	\$ 4,130,509	40.15 %	\$ 1,658,399
Community Unit School District #205	81,810,000	77.18	63,140,958
Carl Sandburg College, Dist No 518	35,169,807	17.18	6,042,173
Subtotal, overlapping debt			70,841,530
City Direct Debt	8,427,791	100.00	8,427,791
Total direct and overlapping debt			\$ 79,269,321

Sources: Knox County County Clerk, Knox County Treasurer, Community School District #205
 Annual Report, Carl Sandburg College Annual Report and City Records

(1) The percentage of overlap is based on assessed property values.

(2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City.

City of Galesburg, Illinois

Demographic and Economic Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Population (2)	Personal Income (1) (000's)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2013	31,655	\$ 1,945,770	\$ 37,325	39.8	4,662	8.9 %
2014	31,665	1,908,628	36,743	39.0	4,575	7.0
2015	31,696	1,903,785	37,055	40.0	4,558	6.2
2016	31,696	1,897,215	37,251	40.4	4,475	6.4
2017	30,769	1,889,504	37,341	40.8	4,365	5.4
2018	30,769	1,949,430	38,982	41.1	4,294	5.7
2019	30,986	1,965,246	39,567	40.3	4,203	5.0
2020	30,052	2,203,512	44,921	41.2	3,931	8.6
2021	29,712	2,364,124	47,985	41.2	3,895	6.6
2022	29,712	*	*	41.2	3,902	5.2

Sources:

- (1) Information received from U.S. Department of Commerce, Bureau of Economic Analysis
- (2) Information received from the US Census Bureau
- (3) Information received from Galesburg Community School District #205
- (4) Information received from Illinois Department of Employment Security

Note:

* Information not available

City of Galesburg, Illinois

Principal Employers
Current Year and Ten Years Ago
(Unaudited)

Employer	2022		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,031	1	5.17 %
School District #205	626	2	3.14
OSF Healthcare	593	3	2.98
Dick Blick Company	558	4	2.80
Knox College	500	5	2.51
Galesburg Cottage Hospital	346	6	1.74
Bridgeway	324	7	1.63
Henry C Hill Correctional Facility	288	8	1.44
Gates Corporation	221	9	1.11
City of Galesburg	219	10	1.10
	<u>4,706</u>		<u>23.62 %</u>

Employer	2012		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,115	1	4.86 %
School District #205	594	3	2.59
OSF Healthcare	973	2	4.24
Dick Blick Company	500	5	2.18
Knox College	407	9	1.77
Bridgeway	450	6	1.96
HyVee	574	4	2.50
Carl Sandburg College	430	7	1.87
Knox County	420	8	1.83
Walmart	370	10	1.61
	<u>5,833</u>		<u>25.41 %</u>

Sources:

The Knox County Area Partnership's website
<http://www.knoxpartnership.com/top-employers/>

Note:

The 2012 total county employment was 22,936.
The 2022 total county employment was 19,932.

City of Galesburg, Illinois

Full-Time Equivalent City Government Employees By Functions/Programs
Last Ten Fiscal Years
(Unaudited)

	Full-Time Equivalent Employees			
	2022	2021	2020	2019
Functions/Program				
General Government:				
Legislative	8.00	8.00	8.00	8.00
City manager	4.20	4.20	4.20	4.20
City clerk	4.00	4.00	4.00	4.00
City treasurer	-	-	-	-
Finance**	6.80	6.80	6.80	7.00
Information services	2.70	2.70	2.70	2.00
Legal	0.50	0.50	0.50	0.50
Community development	0.70	0.70	1.05	8.70
Transit*	20.00	18.00	18.50	-
Economic Development***	0.80	0.80	1.15	0.95
Public Safety:				
Police officers	51.00	49.00	47.00	49.10
Firefighters and officers	42.00	42.00	43.00	42.00
Civilians	29.00	27.00	25.00	24.90
Inspections	5.60	6.60	6.90	6.70
Neighborhood Enhancement Div	-	-	-	-
Public Works:				
Administration	-	-	-	-
Buildings and grounds	2.00	1.00	1.00	1.00
Engineering	6.50	6.50	6.60	6.40
Street and traffic maintenance	10.75	10.75	10.75	10.60
Stormwater utility	4.30	4.30	4.30	4.45
Fleet services	4.00	4.00	4.00	4.00
Airport	0.70	0.70	0.70	0.50
Cemetery	0.50	0.50	0.50	0.50
Parks and Recreation:				
Park and recreation administration	0.95	0.95	0.95	1.00
Park	10.85	9.85	10.85	11.00
Recreation	2.00	2.00	2.00	2.00
Forestry	2.00	2.00	2.00	2.00
Golf Course(s)	2.00	2.00	2.00	2.00
Water	21.90	21.90	21.80	23.25
Refuse	0.25	0.25	0.25	0.25
Total	244.00	237.00	236.50	227.00

Source: City Departments

Note:

* In 2020, Galesburg Transit was absorbed by the City & Transit separated from Community Development

** 1.5 Position in Finance were paid by Water beginning 1/1/15

*** 3 Economic Development positions were grant funded 2010-2013

2018	2017	2016	2015	2014	2013
8.00	8.00	8.00	8.00	8.00	8.00
4.40	4.80	4.80	5.00	5.00	5.00
4.00	4.00	4.00	4.00	4.00	4.00
-	-	2.00	2.00	2.00	2.00
7.00	8.50	8.50	8.50	10.00	10.00
2.00	2.00	2.00	2.00	2.00	3.00
0.90	0.90	1.00	1.00	1.00	1.00
9.25	9.95	10.15	11.25	11.25	11.25
-	-	-	-	-	-
0.95	0.95	0.65	-	-	4.00
50.00	50.00	50.00	50.00	52.00	52.00
42.00	43.00	42.00	43.00	44.00	46.00
24.00	25.00	27.00	27.00	27.00	27.00
4.70	4.70	3.40	3.75	3.75	3.75
-	-	-	-	-	3.00
-	-	-	-	2.00	2.00
1.00	1.00	1.00	1.00	1.00	1.00
6.30	6.30	8.00	8.00	6.00	6.00
10.60	11.95	16.00	16.00	15.00	17.00
5.00	4.20	4.15	-	-	-
4.00	4.00	4.00	4.00	4.00	4.00
-	-	-	-	-	-
1.00	1.00	1.00	1.00	1.00	1.00
1.00	1.00	2.00	2.00	-	-
11.00	11.00	10.00	10.00	9.00	10.00
2.00	2.00	3.00	3.00	5.00	6.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	1.00	1.00
23.25	22.80	21.50	21.50	20.00	19.00
-	-	-	-	-	-
<u>226.35</u>	<u>231.05</u>	<u>238.15</u>	<u>236.00</u>	<u>236.00</u>	<u>249.00</u>

City of Galesburg, Illinois

Operating Indicators By Function/Program
Last Ten Fiscal Years
(Unaudited)

	2013	2014	2015	2016
Function/Program				
General government:				
Handivan riders	18,896	18,281	19,761	19,065
Transit riders	159,166	151,889	151,903	155,857
Police:				
Physical arrests	3,097	2,539	2,491	2,208
Traffic violations	2,516	1,776	2,191	2,209
Service calls	41,936	40,467	43,537	43,193
Property loss	1,167,064	544,159	812,086	923,509
Fire:				
Total actual fires	87	106	122	106
Total of all fire department calls	3,760	4,005	4,286	4,289
Building safety:				
Total building permits	381	391	429	429
Total value all permits	15,602,476	14,272,108	19,619,073	9,305,584
Parks and recreation:				
Golf rounds played	22,000	22,000	22,973	24,220
Number of trees trimmed	511	305	458	652
Number of daily camp sites rented	2,620	2,620	2,780	2,105
Recreation classes offered**	125	165	84	152
Aquatic general admissions*	12,558	11,847	12,488	12,459
Sports field participation (teams)	69	75	112	215
Sports field participation (participants)*	*	*	*	*
Recreation facility rentals	915	975	848	811
Public works:				
Total airport acres mowed	265	265	265	265
Total lineal feet of runways maintained	9,394	9,394	9,394	9,394
Number of runway & taxiway lights & signs	511	511	511	511
Total cemetery acres maintained	68	68	68	68
Number of cemetery plots sold	53	41	56	60
Number of grave openings	84	84	84	73
Refuse:				
Refuse collected (ton)	9,192	9,071	9,144	9,352
Yard waste collected (ton)	2,353	2,496	3,040	2,735
Recycle collected (ton)	1,470	1,547	1,701	1,537
Water:				
Number of water services	12,718	12,636	12,557	12,472

Source: Various city departments

Note:

* In 2022 Sports field participation changed from teams to participants

**New software more accurately tracked offered classes, including changing the method used in counting group classes such as swim lessons

During 2020, some services were severely impacted due to the Covid-19 coronavirus pandemic.

2017	2018	2019	2020	2021	2022
18,441	20,036	18,388	11,790	9,774	13,108
139,400	129,795	154,367	87,192	64,189	83,603
2,140	2,580	3,045	2,072	2,570	2,446
2,539	3,616	2,965	1,658	1,393	1,659
39,928	44,037	45,364	44,120	48,879	46,302
420,652	844,413	100,271	767,396	203,907	1,817,968
107	86	63	72	93	68
4,408	4,845	4,849	4,376	5,110	5,168
348	305	298	247	231	324
16,468,496	21,854,303	6,766,680	3,535,821	9,352,432	119,086
23,164	21,151	20,624	23,648	27,826	29,144
501	231	375	304	284	125
3,355	2,880	3,668	3,211	4,340	4,024
437	302	273	237	300	377
16,148	15,311	16,264	3,599	11,256	16,619
271	242	218	76	53	*
*	*	*	*	2,874	2,776
926	1,663	1,964	999	923	2,269
265	265	265	265	265	265
9,394	9,394	9,394	9,394	9,394	9,394
511	511	511	511	511	511
68	68	68	68	68	68
44	37	49	63	67	50
77	64	78	74	92	87
9,004	9,081	9,741	9,311	9,925	9,046
2,034	2,076	2,590	2,473	2,185	2,037
1,431	1,475	1,447	1,431	1,509	1,701
12,659	12,547	12,536	12,608	12,545	12,409

City of Galesburg, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

	2013	2014	2015	2016
Function/Program				
Police:				
Stations	1	1	1	1
Fire:				
Stations	3	3	3	3
Parks and recreation:				
Acreage	748	748	748	748
Parks	26	26	26	26
Golf course	1	1	1	1
Baseball/softball diamonds	13	13	13	13
Soccer/football fields	2	2	2	2
Basketball courts	12	12	12	12
Outdoor tennis courts	10	10	10	10
Parks with playground equipment	19	19	19	19
Public works:				
Miles of streets	176	176	176	176
Miles of sidewalks	122	122	122	122
Number of traffic signal heads maintained	476	476	476	476
Total number of street lights owned and maintained	510	559	581	581
Total number of street lights rented	3,415	3,415	3,415	3,415
Number of vehicles and equipment maintained	234	234	246	240
Total miles of water mains	202	202	202	203
Number of fire hydrants	1,410	1,410	1,410	1,420
Number of water valves	1,910	1,910	1,910	1,930

Source: Various city departments

2017	2018	2019	2020	2021	2022
1	1	1	1	1	1
3	3	3	3	3	3
748	748	748	748	748	748
26	26	26	27	27	27
1	1	1	1	1	1
13	13	13	13	13	13
2	2	2	2	2	2
12	12	12	12	12	12
10	10	10	10	10	10
19	19	16	16	16	16
176	176	176	177	177	177
122	122	122	123	123	123
476	503	503	503	503	503
858	879	879	879	879	903
3,415	3,406	3,409	3,410	3,410	3,396
250	252	252	252	252	256
203	203	203	203	203	203
1,420	1,420	1,420	1,449	1,449	1,449
1,930	1,930	1,930	2,239	2,239	2,239

Accounts Payable

Transactions by Account

User: shelms
 Printed: 08/01/2023 - 2:55PM
 Batch: 00007.08.2023



Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Gatehouse Media	Ads - Treasures Report - Library Acct# 858208	07/31/2023	523.16	
001-0000-10407-00	David Rodriguez	Refund of Overpayment of Ticket #A020051	07/31/2023	65.00	
001-0000-10701-00	Chenosa Systems Corp	Dispatch portion of RMS annual contract prepaid for 2024	07/31/2023	7,913.83	0000092487
001-0000-10701-00	Chenosa Systems Corp	Police portion of RMS contract for January to September 2024	07/31/2023	1,266.21	0000092487
001-0000-10701-00	Chenosa Systems Corp	Fire portion of RMS annual contract prepaid for 2024	07/31/2023	8,419.31	0000092487
001-0000-10801-00	Advance Auto Parts	Oil Filters	07/31/2023	39.80	
001-0000-10801-00	Advance Auto Parts	Oil Seals	07/31/2023	19.18	
001-0000-10801-00	Advance Auto Parts	Oil Filters	07/31/2023	66.16	
001-0000-10801-00	Ford of Galesburg	Driveshafts	07/31/2023	380.46	
001-0000-10801-00	Ford of Galesburg	Wiper Blades	07/31/2023	36.72	
001-0000-10802-00	Herr Petroleum Corp	7596.00 Gal N/L Eth Dir Load	07/31/2023	21,625.40	0000092355
001-0000-31120-00	Allison Formander	Return Permanent Pet Registration Fee - Animal Returned to KCHS	07/31/2023	15.00	
Subtotal for Divison: 0000				40,370.23	
001-0105-51500-00	Gatehouse Media	Ads - Public Notices Acct# 857927	07/31/2023	53.21	
001-0105-55000-00	Galesburg Area Chamber of Commerce	Membership, Tech Upgrade - Galesburg Area Chamber of Commerce	07/31/2023	740.00	
Subtotal for Divison: 0105				793.21	
001-0110-61000-00	Office Specialists, Inc.	Glass Cleaner	07/31/2023	4.94	
Subtotal for Divison: 0110				4.94	
001-0115-51000-00	Knox County Records Office	06/23 Laredo Service	07/31/2023	20.55	
001-0115-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPad Transaction Fee	07/31/2023	47.00	
001-0115-53000-00	Petty Cash - City Clerk	Petty Cash - USPS - Postage for Dangerous Dog Tag	07/31/2023	3.91	
001-0115-54500-00	Kelli Bennewitz	Meals, Mileage - MCI Summer Seminar - Bloomington IL- KBennev	07/31/2023	139.90	
001-0115-61000-00	Office Specialists, Inc.	Month Index Tabs for Binders	07/31/2023	18.78	
001-0115-61000-00	Petty Cash - City Clerk	Petty Cash - Pet Supplies Plus - Pet Tags	07/31/2023	69.90	
Subtotal for Divison: 0115				300.04	

Account Number	Vendor	Description	Date	Amount	PO No
001-0120-51000-00	GovHR USA, LLC	Classification & Compensation Study	07/31/2023	12,480.00	0000092450
001-0120-51500-00	ILCMA - IL. City Mgmt. Assoc.	Job Ad Posting - City Attorney	07/31/2023	50.00	
001-0120-61000-00	Office Specialists, Inc.	2 Pocket Portfolio	07/31/2023	25.50	
Subtotal for Division: 0120				12,555.50	
001-0145-51010-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	809.80	
001-0145-51010-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	524.80	
001-0145-51010-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	6,935.00	
001-0145-51010-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	16.50	
001-0145-51010-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	49.50	
Subtotal for Division: 0145				8,335.60	
001-0160-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	10,040.00	0000092360
001-0160-51000-00	Petty Cash - City Clerk	Petty Cash - Knox County Records Office - Recording Fee	07/31/2023	63.00	
001-0160-51000-00	Petty Cash - City Clerk	Petty Cash - Knox County Records Office - Recording Fee	07/31/2023	63.00	
001-0160-51000-00	Petty Cash - City Clerk	Petty Cash - Knox County Records Office - Recording Fee	07/31/2023	63.00	
001-0160-51000-00	Collection Professionals, Inc	06/23 Services	07/31/2023	60.00	
001-0160-51000-00	Credit Collection Partners	06/23 Servivces	07/31/2023	325.00	
001-0160-51500-00	Gatehouse Media	Ads - Public Notices Acct# 857927	07/31/2023	909.20	
001-0160-59521-00	Knox County Humane Society	08/23 Animal Control Contract	07/31/2023	19,510.00	
Subtotal for Division: 0160				31,033.20	
001-0205-51000-00	US Sterling Capital Corp., Inc.	Bar Harbor Savings & Loan	07/31/2023	119.67	
001-0205-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPal Transaction Fee	07/31/2023	97.75	
001-0205-51500-00	Gatehouse Media	Ads - Treasures Report Acct# 858208	07/31/2023	2,092.64	
Subtotal for Division: 0205				2,310.06	
001-0207-54000-00	Oneida Network Services, Inc	07/23 - Internet Acct#1101994 - Kerzi	07/31/2023	50.00	
001-0207-55800-00	Thompson Electronics Company	Liberty Cable	07/31/2023	2,453.00	
Subtotal for Division: 0207				2,503.00	
001-0305-51500-00	Gatehouse Media	Ads - Public Notices Acct# 857927	07/31/2023	94.07	
001-0305-51500-00	Gatehouse Media	Ads - Public Notices Acct# 858208	07/31/2023	386.63	
001-0305-51500-00	Gatehouse Media	Ads - Public Notices Acct# 857927	07/31/2023	200.76	
Subtotal for Division: 0305				681.46	
001-0306-51000-00	Knox County Records Office	06/23 Laredo Service	07/31/2023	20.55	
001-0306-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPal Transaction Fee	07/31/2023	8.25	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 1337 E North	07/31/2023	62.50	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 1150 W Carl Sandburg	07/31/2023	472.58	
001-0306-55400-00	Kendall Zimmerman	Call Out Fee - 393 S Chambers	07/31/2023	30.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 772 Monmouth Blvd	07/31/2023	30.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 314 S Henderson	07/31/2023	412.58	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 214 N Pearl	07/31/2023	30.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 676 N Prairie St	07/31/2023	80.00	
001-0306-55400-00	Kendall Zimmerman	Call Out Fee - 1416 E Knox St	07/31/2023	30.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 1515 Dee Ann	07/31/2023	323.50	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 652 S Pearl	07/31/2023	36.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 932 E South	07/31/2023	62.50	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 1452 Willard	07/31/2023	50.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 61 N Elm	07/31/2023	445.08	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 133 Blaine	07/31/2023	50.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 778 E Fourth	07/31/2023	550.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 1150 W Carl Sandburg	07/31/2023	252.58	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 537 N Cedar	07/31/2023	36.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 1260 E Fremont	07/31/2023	316.98	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Service - 913 W Berrien St	07/31/2023	252.58	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 211 Illinois	07/31/2023	50.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 1260 E Fremont	07/31/2023	275.00	
001-0306-55400-00	Kendall Zimmerman	Call Out Fee - 269 N Seminary St	07/31/2023	30.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 338 -344 W North St	07/31/2023	168.00	
001-0306-55400-00	Kendall Zimmerman	Pick up Refuse/Debris - 218 Lincoln	07/31/2023	75.00	
001-0306-55800-00	City Blue Technologies, Llc	06/23 Services	07/31/2023	131.25	
001-0306-61000-00	Office Specialists, Inc.	Spoons	07/31/2023	7.20	
001-0306-61000-00	Office Specialists, Inc.	USB Drive	07/31/2023	27.19	
001-0306-61000-00	Office Specialists, Inc.	Forks	07/31/2023	7.20	
001-0306-61000-00	Office Specialists, Inc.	Knives	07/31/2023	7.20	
001-0306-61000-00	Office Specialists, Inc.	Envelope Glue Applicator, Key Tags, Business Cards, Pens	07/31/2023	102.08	
Subtotal for Division: 0306				4,431.80	
001-0410-51000-00	Petty Cash - City Clerk	Petty Cash - Secretary of State - Replacement Plate	07/31/2023	6.00	
001-0410-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPad Transaction Fee	07/31/2023	8.25	
001-0410-51000-00	Knox County Records Office	06/23 Laredo Service	07/31/2023	20.55	
001-0410-55800-00	City Blue Technologies, Llc	06/23 Services	07/31/2023	131.25	
001-0410-61000-00	Office Specialists, Inc.	Pens	07/31/2023	32.78	

Account Number	Vendor	Description	Date	Amount	PO No
001-0410-62500-00	Advance Auto Parts	Battery #100	07/31/2023	147.39	
Subtotal for Divison: 0410				346.22	
001-0445-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	18.55	
001-0445-55500-00	Heritage-Crystal Clean, LLC	Com-30 Gal, Energy Surcharge	07/31/2023	450.84	
001-0445-55500-00	Martin Equipment of Illinois, Inc.	Repair - Calibrate Injector #170	07/31/2023	590.04	
001-0445-55700-00	IL Oil Marketing Equipment, Inc.	Dual-Point Hydrostatic Sensor w/ Vented Locking Riser Cap	07/31/2023	1,382.50	
001-0445-55700-00	Royal Cleaning Services	07/23 Cleaning Service	07/31/2023	292.00	
001-0445-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	82.08	
001-0445-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	242.08	
001-0445-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	82.08	
001-0445-61000-00	Office Specialists, Inc.	Labels	07/31/2023	85.90	
001-0445-62500-00	Galesburg Electric, Inc.	Cable #150	07/31/2023	100.11	
001-0445-62500-00	Advance Auto Parts	Brake Pads #173	07/31/2023	36.63	
001-0445-62500-00	Advance Auto Parts	Brake Pads #173	07/31/2023	10.40	
001-0445-62500-00	Advance Auto Parts	Air Filter #150	07/31/2023	8.83	
001-0445-62500-00	Advance Auto Parts	Rotors #150	07/31/2023	269.06	
001-0445-62500-00	Advance Auto Parts	Oil Filter #181	07/31/2023	3.49	
001-0445-62500-00	Ford of Galesburg	Fuel Filter Kit #164	07/31/2023	287.98	
001-0445-62500-00	Ford of Galesburg	Scuff Plate #150	07/31/2023	54.39	
001-0445-62500-00	Galesburg Electric, Inc.	Cable #150	07/31/2023	88.10	
001-0445-62500-00	Napa Auto Parts	Tube #150	07/31/2023	10.69	
001-0445-63000-00	Lawson Products, Inc.	Washers	07/31/2023	31.89	
001-0445-63000-00	Advance Auto Parts	Thread Locks	07/31/2023	50.58	
001-0445-63000-00	Blue Cardinal Chemical	Top Dog, Uratic Salt Remover, Rust Away	07/31/2023	591.02	
001-0445-66500-00	Automotive Equipment Sales & Serv	Repair Part for Tire Machine	07/31/2023	154.61	
001-0445-66500-00	Midstate Manufacturing, Inc.	Pressure Washer Hose	07/31/2023	206.00	
Subtotal for Divison: 0445				5,129.85	
001-0450-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	86.55	
001-0450-55500-00	Martin, Inc	Core Credit Returns #120	07/31/2023	-450.00	
001-0450-55700-00	Howe Overhead Doors, Inc.	Service Call and Replacement of Hangar System, Angle Iron	07/31/2023	116.25	
001-0450-55700-00	Four Seasons Pest Control	06/23 Service	07/31/2023	20.00	
001-0450-55700-00	Four Seasons Pest Control	06/23 Service	07/31/2023	40.00	
001-0450-62500-00	Nichols Diesel Service, Inc.	Bushing Kit #115	07/31/2023	131.30	
001-0450-62500-00	Nichols Diesel Service, Inc.	Clamp #120	07/31/2023	42.30	
001-0450-62500-00	Napa Auto Parts	Wire Kit #122	07/31/2023	258.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0450-62500-00	Ford of Galesburg	Fuel Module #142	07/31/2023	569.49	
001-0450-62500-00	Advance Auto Parts	Radiator Cap #120	07/31/2023	7.98	
001-0450-62500-00	Advance Auto Parts	Oil Filter #141	07/31/2023	2.62	
001-0450-62500-00	Advance Auto Parts	Filter Kit #306	07/31/2023	19.12	
001-0450-62500-00	Mutual Wheel Co., Inc.	Brake Kit #115	07/31/2023	673.33	
001-0450-62500-00	Martin Equipment of Illinois, Inc.	Fuel Line #120	07/31/2023	230.30	
001-0450-62500-00	Martin, Inc	Injectors #120	07/31/2023	4,248.33	
001-0450-62500-00	Napa Auto Parts	Split Loom #121	07/31/2023	39.50	
001-0450-63500-00	Martenson Turf Products, Inc.	Halfback Mix	07/31/2023	1,225.00	
001-0450-68500-00	Blue Cardinal Chemical	Apple-Zyme	07/31/2023	188.55	
Subtotal for Divison: 0450				7,448.62	
001-0510-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	12.36	
001-0510-55000-00	IL Public Safety Agency Network	07/23 - 12/23 - Bullets/Alecs Service	07/31/2023	4,674.00	
001-0510-55000-00	Motorola Solutions, Inc	07/23 Service	07/31/2023	92.00	
001-0510-55500-00	Ford of Galesburg	Repair of Driveshaft, Speed Sensor -Parts #20	07/31/2023	1,013.65	
001-0510-55500-00	Ford of Galesburg	Repair of Slipping Trasnmission #20	07/31/2023	151.05	
001-0510-55500-00	Supreme Radio Communications, In	08-23 - 10-23 Service	07/31/2023	3,789.75	
001-0510-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
001-0510-55800-00	Chenosa Systems Corp	Police portion of RMS contract for September to December	07/31/2023	422.07	0000092487
001-0510-57000-00	Secretary of State	Notary Renewal Fee - Mark McLaughlin	07/31/2023	15.00	
001-0510-61000-00	Office Specialists, Inc.	Markers	07/31/2023	26.28	
001-0510-61700-00	CDW Computer Centers, Inc.	Microsoft Office Plus for SRO	07/31/2023	434.75	
001-0510-61800-00	Concept Seating Government, LLC	HD Pivot Arm	07/31/2023	85.00	0000092451
001-0510-61800-00	Concept Seating Government, LLC	24/7 Concept Seating chair for duty office	07/31/2023	1,339.25	0000092451
001-0510-62500-00	Ford of Galesburg	Back Up Sensor #22	07/31/2023	77.25	
001-0510-62500-00	Ford of Galesburg	Switch #404	07/31/2023	128.05	
001-0510-62500-00	Ford of Galesburg	Wiper Blade #25	07/31/2023	18.36	
001-0510-62500-00	Ford of Galesburg	Battery #20	07/31/2023	104.96	
001-0510-62500-00	Ford of Galesburg	Wiper Blade #21	07/31/2023	18.36	
001-0510-62500-00	Ford of Galesburg	Plate #21	07/31/2023	95.77	
001-0510-66500-00	Super Smart Shoppers	Blood Collection Needles	07/31/2023	105.98	
001-0510-67500-00	Artistic Engraving	Name Bar	07/31/2023	22.56	
001-0510-67500-00	Artistic Engraving	Investogator Stars, Name Bars, Police officer Stars	07/31/2023	776.82	
001-0510-67500-00	Ray O'Herron Co., Inc.	Bullet Proof Vest, Uniform Shirts - JMeyer, MEscobedo,JWalsten	07/31/2023	2,948.32	
Subtotal for Divison: 0510				16,371.59	

Account Number	Vendor	Description	Date	Amount	PO No
001-0550-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	302.50	
001-0550-55500-00	Supreme Radio Communications, In	08-23 - 10-23 Service	07/31/2023	5,061.75	
001-0550-55800-00	Chenosa Systems Corp	Dispatch portion of RMS annual contract for September throug Dec	07/31/2023	2,637.94	0000092487
001-0550-61000-00	Office Specialists, Inc.	Toner	07/31/2023	214.15	
001-0550-85500-00	Knox County Sheriff's Department	05/23 - Share of Ambulance Service	07/31/2023	674.82	
001-0550-85500-00	Knox County Sheriff's Department	08/23 - Share of Ambulance Service	07/31/2023	674.82	
001-0550-85500-00	Knox County Sheriff's Department	06/23 - Share of Ambulance Service	07/31/2023	674.82	
001-0550-85500-00	Knox County Sheriff's Department	07/23 - Share of Ambulance Service	07/31/2023	674.82	
001-0550-85902-00	Chenosa Systems Corp	Jail portion of annual RMS system contract billed to county at 1	07/31/2023	4,811.61	0000092487
001-0550-85902-00	Chenosa Systems Corp	ETSB portion of annual RMS system contract billed to county at 1	07/31/2023	53,635.41	0000092487
Subtotal for Divison: 0550				69,362.64	
001-0605-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	136.00	
001-0605-55000-00	Illowa Council Inc Boy Scouts of An	New Unit Charter/ Registration Fees - Fire Explorers	07/31/2023	355.00	
001-0605-55500-00	Supreme Radio Communications, In	08-23 - 10-23 Service	07/31/2023	2,476.50	
001-0605-55700-00	Howe Overhead Doors, Inc.	Service Call, Central Station Chief's Garage	07/31/2023	180.00	
001-0605-55700-00	Mechanical Service Inc.	Repair of AC - Labor, Truck Charge	07/31/2023	155.00	
001-0605-55700-00	Mechanical Service Inc.	Repair of Drains Backing up	07/31/2023	737.00	
001-0605-55700-00	AMP Companies Inc	Repair of No Power to Garage Door	07/31/2023	96.50	
001-0605-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
001-0605-55800-00	Chenosa Systems Corp	Fire portion of RMS annual contract for September throug Decembe	07/31/2023	2,807.77	0000092487
001-0605-61000-00	Office Specialists, Inc.	Paper, Binders, Binder Sheets, Notepads	07/31/2023	71.58	
001-0605-61000-00	Office Specialists, Inc.	Glossy Pouches, Copy Paper	07/31/2023	53.82	
001-0605-61000-00	Office Specialists, Inc.	Glossy Pouches	07/31/2023	6.83	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Part to Repair Seat #52	07/31/2023	107.44	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Motor Elevation , Panetary Gear Assembly, Ring Gear, O Rings	07/31/2023	1,100.74	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Def System #53	07/31/2023	2,817.53	
001-0605-65000-00	Office Specialists, Inc.	Sponges, Paper Towels	07/31/2023	158.26	
001-0605-65000-00	Office Specialists, Inc.	Glass Cleaner, Oil Absorbant	07/31/2023	38.49	
001-0605-65000-00	Office Specialists, Inc.	Floor Cleaner	07/31/2023	39.34	
001-0605-65000-00	Office Specialists, Inc.	Vehicle Wash	07/31/2023	80.24	
001-0605-65000-00	Office Specialists, Inc.	Laundry Detergent	07/31/2023	143.51	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels	07/31/2023	47.60	
001-0605-65000-00	Office Specialists, Inc.	Hand Soap	07/31/2023	90.68	
001-0605-65000-00	Office Specialists, Inc.	Laundry Detergent	07/31/2023	143.51	
001-0605-65000-00	Office Specialists, Inc.	Fabric Softner, Paper Towels	07/31/2023	46.13	
001-0605-65000-00	Office Specialists, Inc.	Disinfectant Cleaners,Hand Soap,Disinfectant Wipes, Toilet Paper	07/31/2023	147.65	

Account Number	Vendor	Description	Date	Amount	PO No
001-0605-65000-00	Office Specialists, Inc.	Dish Soap	07/31/2023	59.58	
001-0605-65500-00	Alexis Fire Equipment Co., Inc.	Water Flow Valve	07/31/2023	229.77	
001-0605-66000-00	Howe Overhead Doors, Inc.	Electrical Board, Power Board	07/31/2023	325.00	
001-0605-66000-00	Mechanical Service Inc.	Repair of AC - Freon, EPA Refrigerant Charge	07/31/2023	216.41	
001-0605-67500-00	Midwest Uniform Supply, Inc	Hat - K Holmberg	07/31/2023	16.50	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirt - J Moffitt	07/31/2023	28.75	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirt - H Stevenson	07/31/2023	28.75	
001-0605-67500-00	Municipal Emergency Services, Inc	Parkas, Name Tapes	07/31/2023	1,443.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirt - K Sampier	07/31/2023	28.75	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirts - K Holmberg	07/31/2023	29.06	
001-0605-67500-00	Ray O'Herron Co., Inc.	Name Bar - JMoffitt	07/31/2023	20.12	
001-0605-67500-00	Ray O'Herron Co., Inc.	Promotion Badge - BCaruana	07/31/2023	131.36	
001-0605-67500-00	Ray O'Herron Co., Inc.	Class A Pants - H Stevenson	07/31/2023	65.88	
001-0605-67500-00	Ray O'Herron Co., Inc.	Class A Jacket - D Wells	07/31/2023	469.18	
001-0605-67500-00	Ray O'Herron Co., Inc.	Class A Hat - Morrissey	07/31/2023	64.94	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirt - D Helvey	07/31/2023	28.75	
001-0605-67500-00	Midwest Uniform Supply, Inc	Hat - T Brackett	07/31/2023	15.57	
001-0605-67500-00	Midwest Uniform Supply, Inc	Hat - J Herbert	07/31/2023	16.50	
001-0605-67500-00	Sandry Fire Supply LLC	Helmet, Visor	07/31/2023	714.80	
001-0605-68500-00	Getz Fire Equipment Co., Inc.	On Site Service, Labor and Chemicals to Fill Extinguisher	07/31/2023	150.75	
001-0605-68600-00	Office Specialists, Inc.	Nitrate Gloves, Vinyl Gloves	07/31/2023	83.15	
001-0605-68600-00	Office Specialists, Inc.	Nitrile Gloves	07/31/2023	73.52	
Subtotal for Divison: 0605				16,297.21	
Subtotal for Fund 001				218,275.17	
011-0000-55700-00	Gunther Construction Co., a div. of I	2023 Intermittent Resurfacing	07/31/2023	375,197.35	0000092481
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	332.25	0000092332
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	332.25	0000092332
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	553.75	0000092332
011-0000-66000-00	Galesburg Builders Supply, Inc.	PP-2 - 2 CY	07/31/2023	279.00	
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	664.50	0000092332
011-0000-66000-00	Tazewell County Asphalt Co, Inc	Asphalt supply for 2023	07/31/2023	8,391.63	0000092326
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	463.00	0000092332
011-0000-66000-00	Tazewell County Asphalt Co, Inc	Asphalt supply for 2023	07/31/2023	16,664.82	0000092326
011-0000-66000-00	Roanoke Concrete Products Co	Portland cement concrete supply for 2023	07/31/2023	221.50	0000092332
011-0000-66000-00	Tickle Asphalt Co., Ltd.	High performance patching mix supply for 2023	07/31/2023	873.52	0000092329

Account Number	Vendor	Description	Date	Amount	PO No
011-0000-66000-00	Galesburg Builders Supply, Inc	Portland Cement Concrete supply for 2023	07/31/2023	712.25	0000092331
011-0000-66000-00	Galesburg Builders Supply, Inc.	PP-2 - 6.25 CY	07/31/2023	871.88	
011-0000-78010-00	Gunther Construction Co., a div. of U	McClure Street Reconstruction	07/31/2023	274,512.16	0000092482
Subtotal for Division: 0000				<u>680,069.86</u>	
Subtotal for Fund 011				<u><u>680,069.86</u></u>	
013-0000-20103-00	JC Dillon, Inc	Phase VI of lead service line replacements	07/31/2023	-23,643.05	0000092400
013-0000-55500-00	Cummins Sale & Service	Labor costs for 1301	06/30/2023	3,498.09	0000092491
013-0000-62500-00	Cummins Sale & Service	Parts for 1301 repair	06/30/2023	12,046.34	0000092491
013-0000-67500-00	Ray O'Herron Co., Inc.	Bullet Proof Vest - JMeyer, MEscobedo, JWalsten	07/31/2023	878.32	
013-0000-76000-00	Farnsworth Group, Inc.	Engineering and Architectural Services -H.T. Custer Park Renovat	07/31/2023	4,000.00	0000092399
013-0000-83100-00	JC Dillon, Inc	Phase VI of lead service line replacements	07/31/2023	236,430.50	0000092400
013-0000-83100-00	Bruner, Cooper and Zuck, Inc.	Preparation of Bid Documents and Construction Engineering for Ph	07/31/2023	6,559.63	0000092007
Subtotal for Division: 0000				<u>239,769.83</u>	
Subtotal for Fund 013				<u><u>239,769.83</u></u>	
014-0000-55700-00	Gunther Construction Co., a div. of U	2023 Misc Sidewalk Replacement	07/31/2023	82,739.74	0000092509
014-0000-64500-00	Vulcan, Inc.	Red and White Sheeting	07/31/2023	1,158.75	
014-0000-64500-00	Galesburg Electric, Inc.	Night Light for Paint Machine	07/31/2023	69.00	
014-0000-64500-00	Grainger, Inc.	Safety Batons	07/31/2023	134.19	
014-0000-64500-00	Galesburg Electric, Inc.	Return of Light Bulbs	07/31/2023	-76.69	
014-0000-64500-00	Galesburg Electric, Inc.	Fuse Holder, Mini-Bayonet	07/31/2023	62.62	
014-0000-66000-00	Roanoke Concrete Products Co	Controlled low strength material (CLSM) supply for 2023	07/31/2023	614.00	0000092337
014-0000-66000-00	Office Specialists, Inc.	Banners for E Main St	07/31/2023	1,868.75	
014-0000-66000-00	Roanoke Concrete Products Co	Controlled low strength material (CLSM) supply for 2023	07/31/2023	333.75	0000092337
014-0000-66000-00	Roanoke Concrete Products Co	Controlled low strength material (CLSM) supply for 2023	07/31/2023	667.50	0000092337
014-0000-66000-00	Roanoke Concrete Products Co	Controlled low strength material (CLSM) supply for 2023	07/31/2023	874.38	0000092337
014-0000-66000-00	Galesburg Builders Supply, Inc.	Flowable - 10 CY	07/31/2023	880.00	
014-0000-66000-00	Galesburg Builders Supply, Inc.	Washed Gravel - 24.75 Ton	07/31/2023	1,016.24	
014-0000-66000-00	Galesburg Builders Supply, Inc.	Washed Gravel - 24.18 TON	07/31/2023	992.84	
014-0000-66000-00	Roanoke Concrete Products Co	Controlled low strength material (CLSM) supply for 2023	07/31/2023	267.00	0000092337
014-0000-66500-00	Gierke-Robinson Co	Screeds	07/31/2023	557.07	
Subtotal for Division: 0000				<u>92,159.14</u>	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 014				<u>92,159.14</u>	
015-0000-67500-00	Galls, LLC	Mission Ready Bag	07/31/2023	307.99	
Subtotal for Divison: 0000				<u>307.99</u>	
Subtotal for Fund 015				<u>307.99</u>	
018-0000-62500-00	Key Equipment & Supply Co	Injector Kit #128	07/31/2023	609.74	
018-0000-62500-00	Key Equipment & Supply Co	Conveyor Belt #128	07/31/2023	2,854.97	
018-0000-62500-00	Martin Equipment of Illinois, Inc.	O-Rings, Fittings, Hose #128	07/31/2023	733.62	
018-0000-62500-00	Key Equipment & Supply Co	Lift Arm #125	07/31/2023	2,857.62	
018-0000-62500-00	Martin, Inc	Filler Cap #128	07/31/2023	30.81	
Subtotal for Divison: 0000				<u>7,086.76</u>	
Subtotal for Fund 018				<u>7,086.76</u>	
019-0000-10701-00	Treasurer State of IL, IDOT	01/24 - 06/24 - Annual Rental Fee Business Logo Signs	07/31/2023	345.00	
Subtotal for Divison: 0000				<u>345.00</u>	
019-1905-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	671.25	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	06/23 Radio Ads	07/31/2023	583.00	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	06/23 Radio Ads	07/31/2023	1,868.00	
019-1905-59528-00	Galesburg Community Foundation	05/23 - 2% Hotel/Motel Taxes - Galesburg Promise	07/31/2023	31,419.46	
019-1905-59537-00	Knox Civic Center Authority	05/23 - 2% Hotel/Motel Taxes	07/31/2023	16,536.54	
Subtotal for Divison: 1905				<u>51,078.25</u>	
019-1910-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	80.37	
019-1910-55700-00	Gibbons Masonry & Concrete	Tuck Pointing of Bricks for City Hall Front Steps	07/31/2023	4,800.00	
019-1910-55700-00	Four Seasons Pest Control	05/23 Service	07/31/2023	30.00	
019-1910-65000-00	Office Specialists, Inc.	Toilet Paper	07/31/2023	94.47	
Subtotal for Divison: 1910				<u>5,004.84</u>	
019-1911-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	234.92	
019-1911-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	26.70	
019-1911-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	26.70	
019-1911-59300-00	UniFirst First Aid Corp	Misc First Aid Supplies	07/31/2023	107.05	
019-1911-65000-00	Office Specialists, Inc.	Toilet Paper, Paper Towels, Trash Bags	07/31/2023	200.76	
019-1911-66000-00	Galesburg Electric, Inc.	Light Bulbs, Recycle of Light Bulbs, Wire, Flex Cabs, connectors	07/31/2023	2,017.44	

Account Number	Vendor	Description	Date	Amount	PO No
019-1911-66000-00	Galesburg Electric, Inc.	Cable Tie Tote, Cable Ties, Duct Tape	07/31/2023	94.05	
		Subtotal for Divison: 1911		2,707.62	
019-1915-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	74.18	
019-1915-55700-00	Knox County Landfill	06/23 Service Acct# 122	07/31/2023	482.57	
019-1915-55700-00	Royal Cleaning Services	07/23 Cleaning Service, Railroad Days Cleaning Service	07/31/2023	854.00	
019-1915-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	40.00	
019-1915-55700-00	Johnson Controls Security Solutions	08/23 - 10/23 - Service	07/31/2023	344.57	
019-1915-55700-00	J.P. Benbow, Inc.	Installation of Toilet, Pipe and Fittings, Flushometer, Labor	07/31/2023	978.62	
019-1915-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	30.00	
019-1915-55700-00	Waste Management, Inc.	06/23 Service - Customer# 63842-03000	07/31/2023	1,425.24	
019-1915-56000-00	Terry Allen, Inc	Lake Storey Park - 2 Handwashing Stations - One Day Rental 07/04	07/31/2023	130.00	0000092358
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit 4/1/23-10/	07/31/2023	80.00	0000092358
019-1915-56000-00	Terry Allen, Inc	East Boat Ramp - Toilet Rental - 1 Regular Unit 1/1/23-12/31/23.	07/31/2023	80.00	0000092358
019-1915-56000-00	Terry Allen, Inc	Lake Storey Park - Toilet Rental - 2 Handicapped Units - One Day	07/31/2023	180.00	0000092358
019-1915-56000-00	Terry Allen, Inc	Peck Park - Toilet Rental - 1 Regular Unit 4/1/23-10/31/23.	07/31/2023	80.00	0000092358
019-1915-56000-00	Terry Allen, Inc	Lake Storey Park - Toilet Rental - 18 Regular Units - One Day Re	07/31/2023	1,170.00	0000092358
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - One Day Rental. Dates TBD	07/31/2023	65.00	0000092358
019-1915-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	67.66	
019-1915-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	67.66	
019-1915-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	67.66	
019-1915-59300-00	UniFirst First Aid Corp	Misc First Aid Supplies	07/31/2023	262.61	
019-1915-62500-00	Martin, Inc	Regulator #548	07/31/2023	95.26	
019-1915-62500-00	Mutual Wheel Co., Inc.	Marker Light #533	07/31/2023	17.56	
019-1915-62500-00	Advance Auto Parts	Floor Mats #574	07/31/2023	44.15	
019-1915-62500-00	Ford of Galesburg	Body Mount #544	07/31/2023	183.41	
019-1915-62500-00	Ford of Galesburg	Insulator Kit #544	07/31/2023	232.53	
019-1915-62500-00	Napa Auto Parts	Bushing Kit #544	07/31/2023	18.39	
019-1915-62500-00	Napa Auto Parts	Tie Rod #544	07/31/2023	243.18	
019-1915-62500-00	Pomp's Tire - Galesburg	Tire #541	07/31/2023	135.00	
019-1915-62500-00	Napa Auto Parts	Evaporator #574	07/31/2023	84.27	
019-1915-62510-00	Herr Petroleum Corp	483.8 Gal Diesel, 639.2 Gal Unleaded Ethanol	07/31/2023	3,306.38	0000092349
019-1915-63500-00	Martenson Turf Products, Inc.	Ranger Pro, Roundup	07/31/2023	1,142.50	
019-1915-65000-00	Alan Environmental Products, Inc	Insecticide, Cleaner/Disinfectant	07/31/2023	953.29	
019-1915-65000-00	Office Specialists, Inc.	Toilet Cleaner	07/31/2023	92.26	
019-1915-65500-00	Martin, Inc	Filler Cap, Blades	07/31/2023	80.79	
019-1915-65500-00	Martin, Inc	Knife, Nut, Screw	07/31/2023	6.12	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-65500-00	Martin, Inc	Filler Cap	07/31/2023	26.76	
019-1915-65500-00	Martin, Inc	Knives, Screws, Nuts	07/31/2023	12.24	
019-1915-65500-00	Martin, Inc	Spacers, Screws, Filters	07/31/2023	102.40	
019-1915-65500-00	Tri-State Water	Weir, Valve Kit	07/31/2023	357.65	
019-1915-66000-00	Galesburg Electric, Inc.	Ballasts for Ball Diamonds	07/31/2023	762.33	
Subtotal for Divison: 1915				14,376.24	
019-1920-51500-00	AD Scott Company, LLC	06/23 Ads - The Burg	07/31/2023	225.00	
019-1920-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	55.64	
019-1920-55500-00	Martin, Inc	Repair of Mower #552	07/31/2023	449.02	
019-1920-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
019-1920-55700-00	Johnson Controls Security Solutions	Billing Adjustment Customer # 01300 115406615	07/11/2023	-320.53	
019-1920-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	39.75	
019-1920-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	39.75	
019-1920-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	39.75	
019-1920-61000-00	Office Specialists, Inc.	Clipboards, Cash Register Paper	07/31/2023	145.93	
019-1920-61000-00	Office Specialists, Inc.	Business Cards	07/31/2023	37.61	
019-1920-62510-00	Herr Petroleum Corp	190.9 Gal Diesel #2, 265.2 Gal Unleaded Ethanol	07/31/2023	1,343.27	0000092350
019-1920-64000-00	HORNUNG'S GOLF PRODUCTS, I	Leather Gloves, Tour Wrap , Replacement Starter Clock	07/31/2023	448.94	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	07/31/2023	129.00	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	07/31/2023	172.00	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	07/31/2023	129.00	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	07/31/2023	608.25	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	07/31/2023	841.70	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	07/31/2023	928.07	
019-1920-64125-00	Butch's Pizza Inc.	Pizzas for Concessions	07/31/2023	22.00	
019-1920-64125-00	Butch's Pizza Inc.	Pizzas for Concessions	07/31/2023	46.75	
019-1920-65000-00	Office Specialists, Inc.	Trash Bags	07/31/2023	72.66	
Subtotal for Divison: 1920				5,473.56	
019-1925-51500-00	Treasurer State of IL, IDOT	07/23 - 12/23 - Annual Rental Fee Business Logo Signs	07/31/2023	345.00	
019-1925-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	86.55	
019-1925-56000-00	Terry Allen, Inc	Campground - Toilet Rental - 4 Regular Units 4/13/23-10/16/23. I	07/31/2023	320.00	0000092358
019-1925-64000-00	The Home City Ice Company	Bagged Ice	07/31/2023	278.50	
019-1925-65000-00	Office Specialists, Inc.	Toilet Paper	07/31/2023	336.28	
Subtotal for Divison: 1925				1,366.33	
019-1930-55700-00	Meyer Landscape & Design Inc	Wall Rebuild and Cap Replacements	07/31/2023	4,959.24	

Account Number	Vendor	Description	Date	Amount	PO No
019-1930-65000-00	Office Specialists, Inc.	Trash Bags, Disinfectant Spray	07/31/2023	94.97	
		Subtotal for Divison: 1930		5,054.21	
019-1935-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	18.55	
019-1935-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	35.00	
019-1935-55700-00	Johnson Controls Fire Protection LP	Annual Services - Fire Alarm System - Lake Storey Pavillion	07/31/2023	467.39	
019-1935-57500-00	Aramark Uniform Serv. Inc.	06/23 Service	07/31/2023	454.48	
019-1935-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	454.48	
019-1935-65000-00	Office Specialists, Inc.	Paper Towels, Toilet Paper	07/31/2023	123.28	
		Subtotal for Divison: 1935		1,553.18	
019-1940-51400-00	Allana Blankenship	Contracted Payment - Nature Camp Coordinator - First Installment	07/31/2023	325.00	
019-1940-51400-00	Traci Sharp	07/23 G-Force Volleyball League 5/6th	07/31/2023	350.00	
019-1940-51400-00	Laci Washabaugh	Payment - G-Force Volleyball Clinic 7th/8th	07/31/2023	350.00	
019-1940-51400-00	Traci Sharp	07/23 G-Force Volleyball Clinic 5/6th	07/31/2023	350.00	
019-1940-51400-00	Laci Washabaugh	Payment - G-Force Volleyball League 7th/8th	07/31/2023	350.00	
019-1940-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/31/2023	168.30	
		Subtotal for Divison: 1940		1,893.30	
019-1945-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	43.27	
019-1945-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
019-1945-64000-00	Office Specialists, Inc.	Note Pads, Rubberbands	07/31/2023	27.66	
		Subtotal for Divison: 1945		90.93	
019-1950-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	92.73	
019-1950-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	25.00	
019-1950-55700-00	Glass Specialty Inc	Repair of Window at Lake Side Water Park	07/31/2023	120.00	
019-1950-55700-00	J.P. Benbow, Inc.	Furnished and Installed Immersion Well - Lakeside Pool	07/31/2023	330.59	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/31/2023	414.83	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/31/2023	1,202.60	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/31/2023	556.91	
019-1950-64125-00	Butch's Pizza Inc.	Pizzas, Beef Sticks for Concessions	07/31/2023	476.00	
019-1950-64125-00	Atlantic Coca-Cola	Misc Concessions	07/31/2023	354.70	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/31/2023	1,072.15	
019-1950-65000-00	Office Specialists, Inc.	Trash Bags	07/31/2023	75.90	
019-1950-65000-00	Office Specialists, Inc.	Toilet Cleaner	07/31/2023	46.13	
019-1950-66000-00	Tri-State Water	Screws, Refund Carboy Deposit, Fence Hook	07/31/2023	21.45	
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/31/2023	445.48	

Account Number	Vendor	Description	Date	Amount	PO No
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/31/2023	741.39	
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/31/2023	775.04	
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/31/2023	425.23	
019-1950-68500-00	Tri-State Water	Misc Chemicals	07/31/2023	63.19	
019-1950-68500-00	Tri-State Water	Misc Chemicals	07/31/2023	97.65	
Subtotal for Divison: 1950				7,336.97	
019-1955-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
Subtotal for Divison: 1955				20.00	
019-1960-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	55.64	
019-1960-55700-00	Four Seasons Pest Control	07/23 Service	07/31/2023	20.00	
Subtotal for Divison: 1960				75.64	
019-1965-51000-00	Lackey Monument Co.	Date of Passing for C Davis	07/31/2023	200.00	
019-1965-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	12.36	
019-1965-55700-00	J.P. Benbow, Inc.	Serviced Air Conditioner - East Linwood Cemetery	07/31/2023	108.00	
019-1965-57500-00	Aramark Uniform Serv. Inc.	Credit of Invoice 6150192324	07/31/2023	-36.74	
019-1965-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	36.74	
019-1965-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	36.74	
019-1965-57500-00	Aramark Uniform Serv. Inc.	07/23 Service	07/31/2023	36.74	
019-1965-61000-00	Office Specialists, Inc.	Correction Tape	07/31/2023	6.68	
019-1965-62500-00	Pomp's Tire - Galesburg	Tires #583	07/31/2023	70.50	
019-1965-62500-00	Pomp's Tire - Galesburg	Tires #585	07/31/2023	56.50	
019-1965-62510-00	Herr Petroleum Corp	146.2 Gal Diesel #2	07/31/2023	453.74	0000092351
Subtotal for Divison: 1965				981.26	
019-1975-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	6.18	
019-1975-55500-00	Vermeer Sales & Service of Central I	Blade Sharpening, Screws	07/31/2023	157.00	
019-1975-62500-00	Advance Auto Parts	Oil Filter #104	07/31/2023	2.62	
Subtotal for Divison: 1975				165.80	
019-1980-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	6.18	
Subtotal for Divison: 1980				6.18	
Subtotal for Fund 019				97,529.31	
020-0000-10701-00	IL Environmental Protection Agency	1/24 - 6/24 - Annual NPDES FEE Acct# ILR002956 (A)	07/31/2023	250.00	

Account Number	Vendor	Description	Date	Amount	PO No
020-0000-55000-00	IL Environmental Protection Agency	7/23 - 12/23 - Annual NPDES FEE Acct# ILR002956 (A)	07/31/2023	250.00	
020-0000-55700-00	Galesburg Welding, Inc	Building of Light Adaptor to Fit Post to Light	07/31/2023	164.00	
020-0000-55700-00	Howe Overhead Doors, Inc.	Credit of Invoice 85584	07/11/2023	-355.00	
020-0000-55700-00	J.P. Benbow, Inc.	Repair and Motor for Air Conditioner, Labor, Freight	07/31/2023	2,021.64	
020-0000-62510-00	Herr Petroleum Corp	580.8 Gal Diesel #2	07/31/2023	1,802.53	0000092352
020-0000-66000-00	Galesburg Electric, Inc.	Conduits, Light Bulbs, Unilet Covers, Wire, Electrical Tape	07/31/2023	1,450.29	
020-0000-66000-00	Galesburg Electric, Inc.	Wire, Couplings, Connectors, Conduits, Light Bulbs	07/31/2023	970.63	
Subtotal for Division: 0000				6,554.09	
Subtotal for Fund 020				6,554.09	
023-0000-83100-00	Mechanical Service Inc.	Furnace Replacement - 2190 Daniel Drive South	07/31/2023	3,657.50	
Subtotal for Division: 0000				3,657.50	
Subtotal for Fund 023				3,657.50	
024-0000-20702-00	William and Kerry Honeycutt	Refund of Pet Deposit for 659 Knox Rd 1440N	07/31/2023	200.00	
024-0000-51000-00	PGAV Planners LLC	Professional Services for Creating TIF 6	07/31/2023	3,150.00	0000092386
024-0000-51000-00	PGAV Planners LLC	Reimburseable Expenses	07/31/2023	175.30	0000092386
024-0000-83100-00	Galesburg Museums, Inc	08/23 - Grant to Discovery Depot	07/31/2023	5,000.00	
024-0000-88300-00	Breslin's Floor Covering, Inc	08/23 Parking Lot Lease	07/31/2023	605.05	
Subtotal for Division: 0000				9,130.35	
Subtotal for Fund 024				9,130.35	
026-0000-10701-00	Western Illinois Regional Council	FY 2024 WIRC Membership	07/31/2023	8,542.50	0000092506
026-0000-55000-00	Western Illinois Regional Council	FY 2023 WIRC Membership	07/31/2023	8,542.50	0000092506
Subtotal for Division: 0000				17,085.00	
Subtotal for Fund 026				17,085.00	
030-0320-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	61.25	
030-0320-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	22.25	
030-0320-62500-00	Napa Auto Parts	Core Deposit Credit	07/31/2023	-77.00	
030-0320-62500-00	Napa Auto Parts	Core Deposit, Purple Power	07/31/2023	496.99	
030-0320-62500-00	Napa Auto Parts	Adaptave Rear Left, Core Deposit	07/31/2023	153.15	
030-0320-62500-00	O'Reilly Auto Parts	Core ReturnS - Transit	06/27/2023	-44.00	
030-0320-62500-00	Napa Auto Parts	Rear Brake Rotor	07/31/2023	116.68	

Account Number	Vendor	Description	Date	Amount	PO No
030-0320-62500-00	Napa Auto Parts	AC & Blower Motor	07/31/2023	72.39	
030-0320-62500-00	Advance Auto Parts	Core Credit #462	07/31/2023	-25.00	
030-0320-62500-00	Advance Auto Parts	Alternator #462	07/31/2023	247.63	
030-0320-62500-00	Midwest Transit Equipment, Inc.	Condenser #462	07/31/2023	1,480.14	
030-0320-62500-00	Napa Auto Parts	Fleet Pads, Brake Pads	06/30/2023	189.12	
030-0320-62500-00	Napa Auto Parts	Exhaust Sealer, J-B Weld Syringe	06/30/2023	14.39	
030-0320-62510-00	Herr Petroleum Corp	203.3 Gal Unleaded Ethanol	07/31/2023	604.64	0000092348
030-0320-62510-00	Herr Petroleum Corp	257.2 Gal Unleaded Ethanol	07/31/2023	754.10	0000092348
030-0320-62510-00	Herr Petroleum Corp	312.7 Gal Unleaded Ethanol	07/31/2023	916.82	0000092348
030-0320-62510-00	Herr Petroleum Corp	329.4 Gal Unleaded Ethanol	07/31/2023	979.69	0000092348
Subtotal for Divison: 0320				<u>5,963.24</u>	
030-0370-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	61.25	
030-0370-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	51.93	
030-0370-55700-00	Howe Overhead Doors, Inc.	Serviced Commercial Door & Operator	06/30/2023	138.25	
030-0370-55700-00	Lambasio, Inc.	Labor for Issue with Bus Wash System	06/30/2023	100.00	
030-0370-57500-00	Cintas, Inc	07/23 Service	07/31/2023	214.35	
030-0370-62500-00	Napa Auto Parts	Threadlocker	06/30/2023	46.33	
030-0370-62500-00	Napa Auto Parts	Wheel Bearings, Wheel Seal, Brake Rotor, Parking Brake & Shoes	06/30/2023	286.99	
030-0370-62500-00	Napa Auto Parts	Return of Brake Pads	06/30/2023	-180.05	
030-0370-62500-00	Ford of Galesburg	Plates, U-Bolts	06/30/2023	152.60	
030-0370-62500-00	Cummins Sale & Service	Repair of Unit Pushing Coolant	07/31/2023	1,353.08	
030-0370-62500-00	Cummins Sale & Service	Turbocharger Actuator Kit, Lysander Actuator	06/30/2023	2,095.91	
030-0370-62500-00	Napa Auto Parts	Brake Pads	06/30/2023	180.05	
030-0370-62500-00	Napa Auto Parts	Brake Calipers, Brake Pads, Core Deposit	06/30/2023	363.79	
030-0370-62500-00	O'Reilly Auto Parts	Brake Pads	06/30/2023	59.03	
030-0370-62500-00	Napa Auto Parts	Tie Rod End	07/31/2023	64.29	
030-0370-62500-00	Napa Auto Parts	Gear Oil	06/30/2023	69.45	
030-0370-62500-00	Napa Auto Parts	Power Steering	07/31/2023	16.49	
030-0370-62500-00	Napa Auto Parts	Gear Oil, Gasket Sealant	06/30/2023	61.95	
030-0370-62500-00	Napa Auto Parts	Brake Rotor	06/30/2023	313.86	
030-0370-62510-00	Herr Petroleum Corp	358.7 Gal Diesel #2	07/31/2023	1,058.08	0000092348
030-0370-62510-00	Herr Petroleum Corp	373.5 Gal Diesel #2	07/31/2023	1,084.92	0000092348
Subtotal for Divison: 0370				<u>7,592.55</u>	
Subtotal for Fund 030				<u><u>13,555.79</u></u>	

Account Number	Vendor	Description	Date	Amount	PO No
043-0000-51000-00	Speer Financial, Inc	Disclosure Statement Fees 2016	07/31/2023	146.25	
		Subtotal for Divison: 0000		146.25	
		Subtotal for Fund 043		146.25	
044-0000-51000-00	Speer Financial, Inc	Disclosure Statement Fees - 2023	07/31/2023	146.25	
		Subtotal for Divison: 0000		146.25	
		Subtotal for Fund 044		146.25	
046-0000-51000-00	Speer Financial, Inc	Disclosure Statement Fees 2011C	07/31/2023	146.25	
		Subtotal for Divison: 0000		146.25	
		Subtotal for Fund 046		146.25	
047-0000-51000-00	Speer Financial, Inc	Disclosure Statement Fees 2013A	07/31/2023	146.25	
		Subtotal for Divison: 0000		146.25	
		Subtotal for Fund 047		146.25	
049-0000-51000-00	Klingner & Associates, P.C. - Archit	Demolition, Architectural, Bidding & Construction Observation Se	07/31/2023	2,500.00	0000092279
		Subtotal for Divison: 0000		2,500.00	
		Subtotal for Fund 049		2,500.00	
053-0000-51000-00	US Sterling Capital Corp., Inc.	Oklahoma Capital Bank	07/31/2023	240.66	
		Subtotal for Divison: 0000		240.66	
		Subtotal for Fund 053		240.66	
054-0000-51000-00	Klingner & Associates, P.C. - Archit	Construction Administration for PSB Locker Room Project	07/31/2023	1,500.00	0000092212
054-0000-54500-00	Thomas Simkins	Mileage - Purchase of Trees - Dunlap IL - TSimkins	07/31/2023	56.33	
054-0000-54500-00	Thomas Simkins	Mileage - Purchase Trees - Davenport IA- TSimkins	07/31/2023	73.36	
054-0000-54500-00	Thomas Simkins	Mileage - Watering Trees - Galesburg - TSimkins	07/31/2023	65.50	
054-0000-54500-00	Thomas Simkins	Mileage - Purchase Trees - Peoria IL- TSimkins	07/31/2023	55.02	
054-0000-54500-00	Thomas Simkins	Mileage - Purchase Trees - Dunlap IL- TSimkins	07/31/2023	56.33	
054-0000-63500-00	Timanda Landscaping & Garden Cer	Gladiator Crab Tree	07/31/2023	109.95	
054-0000-63500-00	Timanda Landscaping & Garden Cer	Skyline Locust Tree	07/31/2023	159.95	

Account Number	Vendor	Description	Date	Amount	PO No
054-0000-63500-00	Timanda Landscaping & Garden Cer	Gladiator Crab Trees	07/31/2023	219.90	0000092411
054-0000-63500-00	Timanda Landscaping & Garden Cer	Gladiator Crab Tree	07/31/2023	109.95	
054-0000-76000-00	Sports Interiors	Provide/Install Indoor Tennis Court Lighting at Lakeside Recreat	07/31/2023	18,070.50	
Subtotal for Division: 0000				20,476.79	
Subtotal for Fund 054				20,476.79	
058-0000-51000-00	US Sterling Capital Corp., Inc.	First National Bank Paragould	07/31/2023	240.66	0000092497
058-0000-71000-00	Victory Lane Ford	2023 Ford 550 Cab/Chassis Unit #301 as per quote	07/31/2023	57,762.00	
Subtotal for Division: 0000				58,002.66	
Subtotal for Fund 058				58,002.66	
059-0000-76000-00	Hutchison Engineering, Inc	Supplement #3 - Phase I Engineering for the Lake Storey Path	07/31/2023	5,366.52	0000092452
Subtotal for Division: 0000				5,366.52	
Subtotal for Fund 059				5,366.52	
061-0000-10701-00	IL Environmental Protection Agency	1/24 - 6/24 - Annual NPDES FEE Acct# ILG640273 (A)	07/31/2023	250.00	0000092298
061-0000-10704-00	Sebis Postage	07/23 - Postage for UB Bills	07/31/2023	7,500.00	
061-0000-15701-00	Ford of Galesburg	Ford F250 Ext Cab 4x4 #164	07/31/2023	49,531.46	
061-0000-20101-00	KIMBERLY TERRACE MHC IL, L	Refund Check 062078-000, 96 OREN LN	07/14/2023	1.50	
061-0000-20101-00	SHERRY KERSH	Refund Check 052827-003, 523 N CHAMBERS ST	07/24/2023	4.76	
061-0000-20101-00	JUSTIN MCNAUGHT	Reissue of Refund Check #98200 - 045622-000, 173 HAWKINSON	07/31/2023	0.57	
061-0000-20101-00	GALESBURG NISSAN	Refund Check 049557-002, 1687 N HENDERSON ST	07/24/2023	15.60	
061-0000-20101-00	KIMBERLY LONGENECKER	Refund Check 058612-001, 451 OAK ST	07/14/2023	150.00	
061-0000-20101-00	JAMES HOBBS	Refund Check 011010-000, 1631 ORIOLE DR	07/24/2023	4.72	
061-0000-20101-00	CHRISTINA MORAN	Refund Check 017980-001, 1935 MCMASTERS AVE	07/12/2023	99.50	
061-0000-20101-00	MARY LYDIC	Refund Check 063904-000, 1215 FLORENCE AVE	07/18/2023	22.76	
061-0000-20101-00	ANGELA HARROUN	Refund Check 034772-000, 202 GARFIELD AVE	07/24/2023	56.90	
061-0000-20101-00	STEVE GERSTENBERGER	Refund Check 006180-002, 799 N HENDERSON ST	07/14/2023	27.04	
061-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-182, 348 LAWRENCE AVE	07/12/2023	143.50	
061-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-182, 348 LAWRENCE AVE	07/12/2023	1.14	
061-0000-20101-00	KNOX CO HIGHWAY DEPT	Refund of Hydrant Meter Deposits - Knox Co Hwy Dept	07/31/2023	436.68	
061-0000-20101-00	ROBIN LARNER	Refund Check 049044-000, 325 COUNTRY ELMS EST	07/18/2023	64.88	
061-0000-20101-00	KIMBERLY TERRACE MHC IL, L	Refund Check 056941-000, 103 OREN LN	07/14/2023	25.50	
061-0000-20101-00	BONNIE HARRIS	Refund Check 007110-040, 268 N WEST ST	07/18/2023	118.87	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	TATYANA DANIELS	Refund Check 066107-000, 64 E NORTH ST	07/24/2023	19.61	
061-0000-20101-00	GREGORY EVANS	Refund Check 051128-002, 1115 N ACADEMY ST	07/12/2023	80.38	
061-0000-20101-00	HOSPICE COMPASSUS	Refund Check 047321-000, 755 N HENDERSON ST	07/18/2023	202.15	
061-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-183, 1810 E MAIN ST	07/18/2023	124.00	
061-0000-20101-00	DEVONNA LOCKLEAR	Refund Check 021842-002, 1411 E FIFTH ST 15	07/18/2023	113.04	
061-0000-20101-00	NATHAN LIPE	Refund Check 007922-001, 1420 WILLARD ST	07/25/2023	74.07	
061-0000-20101-00	JERRY ANDERSON	Refund Check 006450-004, 227 N ACADEMY ST 2	07/14/2023	20.00	
061-0000-20101-00	JERRY ANDERSON	Refund Check 006450-003, 227 N ACADEMY ST 1	07/14/2023	20.00	
061-0000-20101-00	JESSICA ANTHONY	Refund Check 050498-002, 1587 MCKNIGHT ST	07/14/2023	1.97	
061-0000-20101-00	CAITLYNN BRIGGS	Refund Check 060577-000, 945 E BROOKS ST	07/24/2023	57.23	
061-0000-20101-00	TAELOE CALCATERRA	Refund Check 066116-000, 553 N CHERRY ST	07/18/2023	32.86	
061-0000-20101-00	DEVIN CANO	Refund Check 060838-000, 1121 HAWKINSON AVE 9	07/18/2023	105.08	
061-0000-20101-00	LOLA CHAMBERLAIN	Refund Check 064076-000, 160 W FIRST ST	07/14/2023	9.16	
061-0000-20101-00	ALEXANDRA BALMER	Refund Check 065703-000, 726 S CEDAR ST	07/12/2023	33.50	
061-0000-20101-00	ALEXANDRA BLAKESMITH	Refund Check 046891-000, 770 PINE ST	07/12/2023	112.83	
061-0000-20101-00	SHAWN SHEA	Refund Check 007185-016, 139 INDIANA AVE	07/18/2023	101.17	
061-0000-20101-00	KELLY NORMAN	Refund Check 059103-000, 935 DAYTON DR 5	07/18/2023	65.11	
061-0000-20101-00	SAV A LOT # 486 NIEMANN FOO	Refund Check 018586-000, 900 E MAIN ST	07/24/2023	9.44	
061-0000-20101-00	WILLIAM TALBERT	Refund Check 045452-000, 615 E SECOND ST	07/24/2023	69.21	
061-0000-20101-00	JOHN RYNER	Refund Check 052233-000, 2675 MONTAGUE DR	07/19/2023	38.70	
061-0000-20101-00	KALENE SPENCE	Refund Check 057855-000, 1231 W NORTH ST	07/12/2023	9.35	
061-0000-20101-00	ERVIN WINCHEL	Refund Check 009128-002, 449 LINCOLN ST	07/18/2023	23.99	
061-0000-20101-00	RCP58 HOLDINGS LLC	Refund Check 058498-000, 1987 PATTERSON DR	07/18/2023	78.87	
061-0000-20101-00	ERIC SMITH	Refund Check 063922-000, 849 E BERRIEN ST	07/19/2023	104.46	
061-0000-20101-00	JOSH SEIFERT	Refund Check 062524-000, 3108 WINCHESTER CIR	07/25/2023	26.73	
061-0000-20101-00	JACOB HANNAM	Refund Check 055717-000, 1560 E GROVE ST	07/18/2023	102.77	
061-0000-20101-00	REECE MILES	Refund Check 060448-000, 1338 WILLARD ST	07/12/2023	109.87	
061-0000-20101-00	CHRISTINA MORAN	Refund Check 017980-001, 1935 MCMASTERS AVE	07/12/2023	1.70	
061-0000-20101-00	JUSTIN MCNAUGHT	Reissue of Refund Check #98200 - 045622-000, 173 HAWKINSON	07/31/2023	57.32	
061-0000-20101-00	KIMBERLY TERRACE MHC IL, L	Refund Check 057136-000, 94 OREN LN	07/14/2023	91.55	
061-0000-20101-00	LINDA KNITTEL	Refund Check 062071-000, 654 FLORENCE AVE	07/12/2023	39.99	
061-0000-20101-00	MARY OCONNOR	Refund Check 006373-000, 1120 N KELLOGG ST	07/14/2023	15.47	
061-0000-20101-00	ROBERT RAMAGE	Refund Check 016927-001, 157 N CHAMBERS ST 1	07/24/2023	62.90	
061-0000-20101-00	KATHLEEN WOOLSEY	Refund Check 055252-000, 1150 W NORTH ST	07/19/2023	81.27	
061-0000-20101-00	KCHA	Refund Check 018955-254, 1055 W BERRIEN ST	07/14/2023	13.69	
061-0000-20101-00	ROBIN RANEY	Refund Check 059207-000, 451 OAK ST	07/12/2023	71.06	
061-0000-20101-00	DUSTIN THORNTON	Refund Check 054219-000, 1586 E NORTH ST	07/18/2023	97.77	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	JESUS VALDEZ III	Refund Check 060431-000, 158 PHILLIPS ST	07/18/2023	74.67	
061-0000-20101-00	ASHLEY SMITH	Refund Check 046802-001, 825 E SOUTH ST	07/24/2023	55.06	
061-0000-20101-00	RUSSELL PRESTON	Refund Check 061079-000, 957 S FARNHAM ST	07/24/2023	93.94	
061-0000-20101-00	WESLEY WARD	Refund Check 063093-000, 1565 MCKNIGHT ST	07/24/2023	50.27	
061-0000-20101-00	KYRA SMITH	Refund Check 065009-000, 343 E WATER ST 1	07/12/2023	49.87	
061-0000-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	571.25	
061-0000-51000-00	Klingner & Associates, P.C. - Archit	Engineering analysis and mapping study of the water transmission	07/31/2023	27,600.00	0000092401
061-0000-51000-00	Knox County Records Office	06/23 Laredo Service	07/31/2023	20.55	
061-0000-51000-00	Credit Collection Partners	06/23 Services	07/31/2023	777.23	
061-0000-51000-00	US Sterling Capital Corp., Inc.	The Western State Bank	07/31/2023	241.97	
061-0000-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPad Transaction Fee	07/31/2023	195.50	
061-0000-51000-00	Pace Analytical Services LLC	Water Testing	07/31/2023	14.00	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Asian Pacific National Bank	07/31/2023	241.32	
061-0000-51000-00	Speer Financial, Inc	Disclosure Statement Fees - 2015&2017	07/31/2023	292.50	
061-0000-51000-00	Pace Analytical Services LLC	Water Testing	07/31/2023	25.00	
061-0000-51500-00	Sebis Postage	06/23 Service	07/31/2023	809.37	
061-0000-52000-00	American Electric Power	06/23 Service	06/30/2023	12,552.51	
061-0000-52300-00	Nicor Gas	06/23 Service Acct# 20-72-70-1000 9	06/30/2023	49.51	
061-0000-52300-00	Nicor Gas	06/23 Service Acct# 14-51-15-5411 6	06/30/2023	405.18	
061-0000-52500-00	Galesburg Sanitary Dist.	06/23 Service	06/30/2023	37.09	
061-0000-55000-00	IL Environmental Protection Agency	07/23 - 12/23 - Annual NPDES FEE Acct# ILG640273 (A)	07/31/2023	250.00	
061-0000-55700-00	Waste Management, Inc.	07/23 Service - Customer# 9-06892-63006	07/31/2023	114.23	
061-0000-55700-00	Waste Management, Inc.	07/23 Service - Customer# 64537-23004	07/31/2023	20.42	
061-0000-55800-00	Office Specialists, Inc.	Labor- Laptop Repair, Meter Shop 5 Bad Display,Broken Handle	07/31/2023	116.25	
061-0000-61700-00	Office Specialists, Inc.	Parts - Laptop Repair, Meter Shop 5 Bad Display,Broken Handle	07/31/2023	238.00	
061-0000-61800-00	Office Specialists, Inc.	Task Stool for Finance Front Counter	07/31/2023	423.63	0000092474
061-0000-65000-00	Office Specialists, Inc.	Paper Towels	07/31/2023	60.90	
061-0000-65000-00	Office Specialists, Inc.	Hand Soap, Paper Towels, Toilet Paper, Dish Soap	07/31/2023	200.95	
061-0000-65000-00	Office Specialists, Inc.	Mop Cleaner, Laundry Detergent	07/31/2023	83.50	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - Farm King - Bolts	07/31/2023	2.79	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - Galesburg Electric - Batteries	07/31/2023	2.65	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - Menards - Straps	07/31/2023	9.80	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - Farm King - Fastners	07/31/2023	3.91	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - NAPA Auto Parts - Fuse	07/31/2023	4.39	
061-0000-65500-00	Petty Cash - Water Dept.	Petty Cash - Farm King - Brazing Rod	07/31/2023	13.99	
061-0000-66000-00	Core & Main	Couplings, Adapters	07/31/2023	145.92	
061-0000-66000-00	Petty Cash - Water Dept.	Petty Cash - Galesburg Builders Supply - Caulking	07/31/2023	16.95	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-66000-00	Roanoke Concrete Products Co	CONTROLLED LOW STRENGTH MATERIAL (CLSM) - DELIVE	07/31/2023	333.75	0000092338
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE, CL PP1 MIX - DELIVERED	07/31/2023	258.63	0000092338
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE, CL PP2 MIX - DELIVERED	07/31/2023	503.00	0000092338
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE, CL PP2 MIX - DELIVERED	07/31/2023	210.75	0000092338
061-0000-66000-00	Howe Overhead Doors, Inc.	Instalation of Gate Keypad - Water Dept	07/31/2023	600.00	
061-0000-66500-00	Petty Cash - Water Dept.	Petty Cash - NorthernTool - Protective Eyewear	07/31/2023	18.59	
061-0000-68500-00	Hawkins, Inc	2023 Liquid Chlorine for Water Division as per bid. This is a b	07/31/2023	4,188.00	0000092306
Subtotal for Division: 0000				112,711.44	
Subtotal for Fund 061				112,711.44	
067-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-182, 348 LAWRENCE AVE	07/12/2023	1.62	
067-0000-20101-00	JUSTIN MCNAUGHT	Reissue of Refund Check #98200 - 045622-000, 173 HAWKINSON	07/31/2023	0.81	
067-0000-20101-00	CHRISTINA MORAN	Refund Check 017980-001, 1935 MCMASTERS AVE	07/12/2023	2.43	
067-0000-47755-00	Mission Square	08/23 OPEB Contributions	07/31/2023	13.75	
067-0000-51000-00	SpringbrookSoftware LLC	06/23 - Civic PayPal Transaction Fee	07/31/2023	97.75	
067-0000-51000-00	Knox County Records Office	06/23 Laredo Service	07/31/2023	20.55	
067-0000-51500-00	Sebis Postage	06/23 Service	07/31/2023	404.63	
067-0000-56000-00	Terry Allen, Inc	Pickard Road - Toilet Rental - 1 Regular Unit 3/17/23-11/19/23.	07/31/2023	80.00	0000092358
067-0000-59501-00	Knox County Landfill	06/23 Service Acct# 121	07/31/2023	29,527.95	
067-0000-59502-00	Western Illinois Regional Council	Transporting & Processing Residential Electronics-Recycling/Disp	07/31/2023	1,000.00	
Subtotal for Division: 0000				31,149.49	
Subtotal for Fund 067				31,149.49	
078-0000-51000-00	Resource Management Services, Inc	07/23 - 09/23 EAP Services	07/31/2023	1,239.00	
078-0000-51000-00	Resource Management Services, Inc	EAP Services	07/31/2023	180.00	
078-0000-56534-00	Illinois Municipal League Risk Man	DOL: 02/19/23 Claim#23050K52557 Customer #207	07/31/2023	20.00	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	396.00	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	429.00	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	985.64	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	313.50	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	976.78	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	643.50	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	627.00	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	49.50	
078-0000-56535-00	James M Kelly, Attorney	05/23 Legal Services	07/31/2023	297.00	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Divison: 0000				6,156.92	
Subtotal for Fund 078				6,156.92	
085-0000-11390-00	Mission Square	08/23 OPEB Contributions - Township	07/31/2023	7.50	
085-0000-11390-00	Mission Square	08/23 OPEB Contributions - Library	07/31/2023	18.33	
085-0000-11390-00	Mission Square	08/23 OPEB Contributions - Assessor	07/31/2023	5.00	
Subtotal for Divison: 0000				30.83	
Subtotal for Fund 085				30.83	
Report Total:				1,622,401.10	

Advance Checks and ACH Payments as of 8/1/2023

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/11/2023	0	Quadient Leasing USA, Inc	Postage for machine	061-0000-10702	500.00
7/11/2023	0	IMRF	06/23 IMRF Contributions	001-0000-20311	157,859.25
7/13/2023	0	Aquatic Renovation Systems, Inc	Indoor pool liner for Hawthorne Pool	054-0000-75000	40,862.50
7/13/2023	0	Chuck Humes	07/11 - Umped Softball - 3 Games	019-1940-51400	105.00
7/13/2023	0	Dan Burgland	07/11 Umped Softball - 2 Games	019-1940-51400	70.00
7/13/2023	98306	Dr. AJ Cummings	Workers Comp - IME and Report	078-0000-56535	2,500.00
7/13/2023	0	Flexible Benefit Service LLC	06/23 Service	001-0120-56506	75.00
7/13/2023	0	Kelly Cantwell	07/10 - Officiate Volleyball - 3 Games	019-1940-51400	105.00
7/13/2023	0	Kitlyn Rescinito	07/10 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/13/2023	98307	Knox County Recorders Office	Release 3 Property Maint Liens	001-0160-51300	63.00
7/14/2023	0	Breakthru Beverage Illinois, LLC	Liquor for Golf Course	019-1920-64125	114.00
7/14/2023	0	G & M Distributors	Liquor for Golf Course	019-1920-64125	630.00
7/18/2023	0	Euclid Beverage	Liquor for Golf Course	019-1920-64125	463.60
7/18/2023	0	Illinois Department of Revenue	06/23 Sales tax	019-1950-84000	1,138.00
7/18/2023	0	Illinois Department of Revenue	Sales Tax credit used	019-1925-84000	(6.00)
7/18/2023	0	Illinois Department of Revenue	06/23 Sales tax	019-1920-84000	2,162.00
7/18/2023	0	Illinois Department of Revenue	06/23 Sales tax	019-1940-84000	25.00
7/18/2023	0	Illinois Department of Revenue	Sales Tax credit used	019-1920-84000	(22.00)
7/18/2023	0	Illinois Department of Revenue	06/23 Sales tax	019-1925-84000	120.00
7/18/2023	0	Illinois Department of Revenue	06/23 Sales tax	019-1930-84000	41.00
7/18/2023	0	T TECH	06/23 UB ACH Fees	067-0000-51000	415.42
7/18/2023	0	T TECH	06/23 UB ACH Fees	061-0000-51000	830.85
7/20/2023	0	BlueCross BlueShield of Illinois	08/23 - Health Insurance Premiums	078-0000-20315	386,330.20
7/20/2023	0	Chuck Humes	07/18- Umpired Softball - 3 Games	019-1940-51400	105.00
7/20/2023	0	Dan Burgland	07/11/23 - Umpired Softball - 1 Games	019-1940-51400	35.00
7/20/2023	0	Dan Burgland	07/18/23 - Umpired Softball - 2 Games	019-1940-51400	70.00
7/20/2023	0	Get Sum Ink LLC	Minority/Woman owned Business Startup incentives for Get Sum Ink	054-0000-83100	1,781.06
7/20/2023	0	Greenlords Pharms LLC	Urban Agriculture Incentive - Greenlords Pharms	054-0000-83100	12,500.00
7/20/2023	0	Iron Spike Brewing Company	Tax Increment Financing incentive for improvements for Iron Spik	049-0000-83100	40,000.00
7/20/2023	0	Kelly Cantwell	07/12 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/20/2023	0	Kelly Cantwell	07/17 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/20/2023	0	Kitlyn Rescinito	07/12 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/20/2023	0	Kitlyn Rescinito	07/17 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/20/2023	98354	Knox County Recorders Office	File 53 Weed/Trash/Demo Liens	001-0160-51300	438.00
7/20/2023	0	Mark F Rasmussen	Urban Agriculture Incentive - Mark Rasmussen	054-0000-83100	12,500.00
7/20/2023	0	New Limited Rods of Western Illinois	External Agency Funding - New Limited Rods of Western Illinois	024-0000-83100	3,000.00
7/20/2023	0	R3 Dogs LLC	Downtown Facade Redevelopment Agreement - 57 S Cherry Street	049-0000-83100	911.41
7/20/2023	0	VNA Community Services	External Agency Funding - VNA Community Services	024-0000-83100	5,000.00
7/21/2023	0	Game Time	Playground Equipment for HT Custer Park	013-0000-76000	77,806.60
7/21/2023	0	Kelly Cantwell	07/19 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/21/2023	0	Kitlyn Rescinito	07/19 - Officiated Volleyball - 3 Games	019-1940-51400	105.00
7/25/2023	0	Bank of Montreal	Farm King - Weed Killer	001-0450-63500	199.98
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Allegra - Lamination for Hydrant Maps	001-0605-51500	30.00
7/25/2023	0	Bank of Montreal	ILSOS - Vehicle Registration Renewal	001-0510-51000	154.40
7/25/2023	0	Bank of Montreal	Happy Joes Pizza - Meal ILLOWA Meeting Milan II RSlagel	001-0306-54500	34.24
7/25/2023	0	Bank of Montreal	Lands End - Refund of Tax KBennewitz	001-0115-51000	(15.57)
7/25/2023	0	Bank of Montreal	The Carriage House - Assorted Cookie Trays- Thank you Gifts	019-1940-64000	66.00

7/25/2023	0	Bank of Montreal	Farm King - Lopper/pruner	019-1920-66500	21.99
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	019-1920-55800	198.00
7/25/2023	0	Bank of Montreal	American Association of Notaries - Tax KBennewitz	001-0000-10407	2.62
7/25/2023	0	Bank of Montreal	Graybar Electric - Fiber Supplies - Temp Communications	054-0000-76000	22.30
7/25/2023	0	Bank of Montreal	Wilson Paper - Disinfectant Wipes	019-1950-65000	92.72
7/25/2023	0	Bank of Montreal	Evernote -01/24 - 06/24 Orlee Evernote Renewal -207-55800	001-0000-10701	65.00
7/25/2023	0	Bank of Montreal	Amazon - Plastic Plates	019-1911-66000	114.45
7/25/2023	0	Bank of Montreal	Harvey Bros - Credit for Wrong Charge - DPruett	001-0000-10407	(220.40)
7/25/2023	0	Bank of Montreal	Dollar Tree - Beads, Wire, Metal Signs -Craft Night Out Supplies	019-1940-64000	23.75
7/25/2023	0	Bank of Montreal	IAAI - Membership - Walters, Schmitt	001-0605-55000	266.00
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	17.93
7/25/2023	0	Bank of Montreal	Lowes - Kitchen Strainer - Fremont Station	001-0605-65000	51.48
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	061-0000-20102	337.18
7/25/2023	0	Bank of Montreal	Amazon - Trash Can	019-1911-65000	59.97
7/25/2023	0	Bank of Montreal	Harvey Bros - Wrong Charge - DPruett	001-0000-10407	220.40
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 9015, #6016	030-0000-20102	720.73
7/25/2023	0	Bank of Montreal	Hy-Vee - Breakfast Sandwiches for Resale	019-1920-64125	16.37
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0510-55800	99.00
7/25/2023	0	Bank of Montreal	Amazon - Volleyball for Lake Storey Beach	019-1930-64000	19.97
7/25/2023	0	Bank of Montreal	Howe Doors - Electric Safety Eyes - Door 2 at Central	001-0605-66000	125.00
7/25/2023	0	Bank of Montreal	Menards - Wall Clock	019-1920-61000	19.73
7/25/2023	0	Bank of Montreal	Ameren - 5/23 Service Acct #5691	061-0000-20102	155.27
7/25/2023	0	Bank of Montreal	Breeze Courier - Notice to Bidder	001-0160-51500	29.80
7/25/2023	0	Bank of Montreal	APWA - Job Posting Director of Public Works	001-0120-54500	375.00
7/25/2023	0	Bank of Montreal	Target - Markers, Scoring Supplies	019-1920-61000	17.18
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0205-55800	972.42
7/25/2023	0	Bank of Montreal	Amazon - First Aid Kits - Nature Camp Counselor Packs	019-1940-59300	15.98
7/25/2023	0	Bank of Montreal	Pekin Life Insurance Co - 07/23 Life Insurance Premiums	001-0605-47500	128.70
7/25/2023	0	Bank of Montreal	MC Sports - Staff Shirts - Lifeguards	019-1950-67500	535.85
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	AGRI Drain Co- Tile Probe,Shovels	061-0000-66500	287.79
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	019-1905-55800	792.00
7/25/2023	0	Bank of Montreal	IDPH - EMT Pendergast	001-0605-55000	21.00
7/25/2023	0	Bank of Montreal	Amazon - Flash Drives	001-0510-61000	52.44
7/25/2023	0	Bank of Montreal	Amazon - Liquid Grip	001-0605-65500	41.55
7/25/2023	0	Bank of Montreal	Menards - Weed Killer	001-0450-68500	18.98
7/25/2023	0	Bank of Montreal	Time Out Canton - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	16.61
7/25/2023	0	Bank of Montreal	Hy-Vee - Fuel for Chain Saws	019-1975-62510	22.31
7/25/2023	0	Bank of Montreal	Amazon - Traffic Baton Lights	014-0000-64500	29.49
7/25/2023	0	Bank of Montreal	Lee Brothers Welding - Hot Rolled Steel	061-0000-66000	148.50
7/25/2023	0	Bank of Montreal	Galesburg Electric - Pipe Die, Pipe Die Handle	061-0000-66500	70.79
7/25/2023	0	Bank of Montreal	IGFOA - Collateralization Banking Webinar - S Heiden	001-0205-54500	20.00
7/25/2023	0	Bank of Montreal	Martin Tractor - 2 Cycle Oil	020-0000-65500	35.52
7/25/2023	0	Bank of Montreal	Menards - 2-Tank Hand Pump Sprayers	019-1915-66500	26.94
7/25/2023	0	Bank of Montreal	Menards - Face Shield	019-1920-67500	14.99
7/25/2023	0	Bank of Montreal	Motion - Hydraulic Parts for Paint Machine	001-0450-65500	99.55
7/25/2023	0	Bank of Montreal	Illinois Rural Water Assn - 07/23 - 12/23 Annual Membership Dues	061-0000-55000	269.50
7/25/2023	0	Bank of Montreal	BP Gas Station - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	17.91
7/25/2023	0	Bank of Montreal	Menards - Furnace Filters	019-1915-65500	39.96
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dog Supplies	019-1920-64125	25.72
7/25/2023	0	Bank of Montreal	Amazon - Pen Refills	001-0205-61000	12.50

7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0105-55800	99.00
7/25/2023	0	Bank of Montreal	American Association of Notaries - Tax KBennewitz	001-0000-10407	2.62
7/25/2023	0	Bank of Montreal	Wal-Mart - Hot Dog Supplies	019-1920-64125	13.02
7/25/2023	0	Bank of Montreal	Amazon - Table Tennis Net	019-1940-64000	8.99
7/25/2023	0	Bank of Montreal	AC McCartney - Pipe #519	019-1915-62500	88.05
7/25/2023	0	Bank of Montreal	Wilson Paper - Car Wash Soap	001-0445-63000	74.26
7/25/2023	0	Bank of Montreal	Kaser Power Equipment - Belt for Push Mower - Brooks St	001-0605-65500	24.19
7/25/2023	0	Bank of Montreal	Farm King - Tool Box	001-0445-66500	535.99
7/25/2023	0	Bank of Montreal	Lowes - Assorted Fasteners	019-1930-66000	33.00
7/25/2023	0	Bank of Montreal	ILACP - Police Entry Level Written Exams & Study Guides	001-0505-51000	200.00
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	18.69
7/25/2023	0	Bank of Montreal	Amazon - Plastic Spoons/Forks	030-0370-61000	54.79
7/25/2023	0	Bank of Montreal	Tractor Supply - Clevis's	019-1915-65500	25.98
7/25/2023	0	Bank of Montreal	Farm King - Oil Dry	020-0000-65000	24.27
7/25/2023	0	Bank of Montreal	AC McCartney - Seal #523	019-1915-62500	10.13
7/25/2023	0	Bank of Montreal	Comcast - 06/23 HD Technology Fee #21-46	021-0000-54000	9.95
7/25/2023	0	Bank of Montreal	Cooks & Co - FF Wells Fiance	001-0605-58500	50.00
7/25/2023	0	Bank of Montreal	Amazon - Outdoor Clock	019-1950-64000	34.36
7/25/2023	0	Bank of Montreal	AC McCartney - Fan Belt #549	019-1915-62500	26.06
7/25/2023	0	Bank of Montreal	AirGas - Propane	001-0445-63000	46.75
7/25/2023	0	Bank of Montreal	Galesburg Lumber - Lumber for Forms	014-0000-66000	59.97
7/25/2023	0	Bank of Montreal	Ameren - 04/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Menards - Batteries, Galvanized Nipples , Buckets	061-0000-66000	69.97
7/25/2023	0	Bank of Montreal	Lands End - Refund of Shirt for ASlagel - KBennewitz	001-0000-10407	(51.22)
7/25/2023	0	Bank of Montreal	Amazon - Coffee Maker for Breakroom	030-0370-61000	114.99
7/25/2023	0	Bank of Montreal	Amazon - Video Monitoring Stickers	030-0370-61000	191.25
7/25/2023	0	Bank of Montreal	BP Gas Station - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	16.82
7/25/2023	0	Bank of Montreal	Comcast - 06/23 Service	001-0510-54000	19.90
7/25/2023	0	Bank of Montreal	UPS - Postage -Forensic Evidence	001-0510-53000	17.86
7/25/2023	0	Bank of Montreal	Lowes - Silicone	019-1950-66000	7.98
7/25/2023	0	Bank of Montreal	Terminal Supply - Terminals	001-0445-63000	143.36
7/25/2023	0	Bank of Montreal	Matco - Dye Grinder Tool for Shop	030-0320-66500	450.05
7/25/2023	0	Bank of Montreal	UPS - Postage Overnight Subpoena to Fulton Co	001-0510-53000	12.65
7/25/2023	0	Bank of Montreal	Harvey Bros - Starter #544	019-1915-62500	110.20
7/25/2023	0	Bank of Montreal	Lock & Key - Keys	019-1911-66000	45.00
7/25/2023	0	Bank of Montreal	UPS - Postage Tasers for Trade-In	001-0510-53000	36.24
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Lands End - Tax - G Osborn	001-0000-10407	7.26
7/25/2023	0	Bank of Montreal	Quadient - Labels for Postage Machine	019-1905-65500	3.14
7/25/2023	0	Bank of Montreal	USA BlueBook - Hydrant Oil	061-0000-66000	261.26
7/25/2023	0	Bank of Montreal	Menards - Galvanized Nipples	061-0000-66000	8.27
7/25/2023	0	Bank of Montreal	Holt Supply - Galvanize Parts for Boat Rental Dock	019-1930-65500	17.07
7/25/2023	0	Bank of Montreal	Wal-Mart - Walkie Talkes, Wasp Spray, For Water Park	019-1950-65000	39.30
7/25/2023	0	Bank of Montreal	Farm King - Hose Clamps	019-1965-65500	6.76
7/25/2023	0	Bank of Montreal	Allegra - Tickets for Fixed Route	030-0370-51500	97.30
7/25/2023	0	Bank of Montreal	Hy-Vee - Cooking Spray for Lubrication of Paint Machine	014-0000-64500	257.76
7/25/2023	0	Bank of Montreal	Day Break - Diesel for Dump Truck	061-0000-62510	127.11
7/25/2023	0	Bank of Montreal	E-Bay - Seal Kits	014-0000-64500	73.90
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts	001-0000-10407	76.41
7/25/2023	0	Bank of Montreal	American Association of Notaries - Notary Renewal KBennewitz	001-0115-57000	74.90
7/25/2023	0	Bank of Montreal	National Animal Care - 06/23-12/23 - Training Renewal	001-0510-54500	25.00

7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts	001-0205-61000	39.94
7/25/2023	0	Bank of Montreal	Phillips 66 - Diesel for Case Tractor	061-0000-62510	131.25
7/25/2023	0	Bank of Montreal	Gannett - Register Mail Subscription	001-0110-55000	7.99
7/25/2023	0	Bank of Montreal	Wal-Mart - Misc Special Event Supplies -Lakeside Water Park	019-1950-64000	128.76
7/25/2023	0	Bank of Montreal	Menards - Face Shields	019-1915-67500	44.97
7/25/2023	0	Bank of Montreal	Evernote - 06/23 - 12/23 Orlee Evernote Renewal	001-0207-55800	64.99
7/25/2023	0	Bank of Montreal	Farm King - Bug Spray	001-0450-59300	38.94
7/25/2023	0	Bank of Montreal	IDPH - EMT Rogers	001-0605-55500	21.00
7/25/2023	0	Bank of Montreal	Comcast - 06/23 Internet	001-0207-54000	454.85
7/25/2023	0	Bank of Montreal	Allegiant - Budget Analyst Training Academy - G Osborn	001-0205-54500	329.00
7/25/2023	0	Bank of Montreal	Amazon - Cardstock for Waterpark Vouchers	019-1950-64000	16.99
7/25/2023	0	Bank of Montreal	Lands End - Shipping	001-0205-53000	9.00
7/25/2023	0	Bank of Montreal	Amazon - Pool Chemical Testing Kit	019-1950-68500	72.99
7/25/2023	0	Bank of Montreal	Hy-Vee - Golf Balls for Resale	019-1920-64000	95.64
7/25/2023	0	Bank of Montreal	USA BlueBook - Accidental Charge -JPeters	019-0000-10407	3.58
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	061-0000-55800	198.00
7/25/2023	0	Bank of Montreal	Galesburg Electric - Batteries for Exit Lights	030-0370-66000	171.04
7/25/2023	0	Bank of Montreal	Holt Supply -PVC Cement, PVC Cleaner, Galvanized Nipples	061-0000-66000	48.34
7/25/2023	0	Bank of Montreal	Birkeys - Struts #155	001-0445-62500	184.00
7/25/2023	0	Bank of Montreal	Acushnet - Golf Balls for Resale	019-1920-64000	89.61
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	16.40
7/25/2023	0	Bank of Montreal	Tri-Tech - Loyalty Cards	019-1920-61000	295.00
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	030-0320-55800	198.00
7/25/2023	0	Bank of Montreal	Galesburg Electric - Drill Bit	061-0000-66500	22.11
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct #5008, #1003, #7007	019-0000-20102	1,637.02
7/25/2023	0	Bank of Montreal	Lowes - Grease Guns for Hydrants	001-0605-65500	59.92
7/25/2023	0	Bank of Montreal	Wal-Mart - Nature Camp Snacks	019-1940-64000	65.40
7/25/2023	0	Bank of Montreal	Rexco - Joystick Replacement #139	001-0450-55500	2,957.09
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0110-55800	495.00
7/25/2023	0	Bank of Montreal	GFOA - Budget Analyst Training Academy - G Osborn	001-0205-54500	1,197.00
7/25/2023	0	Bank of Montreal	Lowes - Wood for Storage Shelves	030-0320-66000	6.36
7/25/2023	0	Bank of Montreal	Phillips 66 - Diesel for Tractor Case Loader	061-0000-62510	84.39
7/25/2023	0	Bank of Montreal	You Tube TV - Monthly Subscription	019-1920-55800	72.99
7/25/2023	0	Bank of Montreal	Menards - Numbers for Bus #462	030-0320-62500	20.30
7/25/2023	0	Bank of Montreal	Phillips 66 - Diesel Fuel for Bulk Tank	061-0000-62510	133.00
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	19.02
7/25/2023	0	Bank of Montreal	Four Points by Sheraton-Lodging-ILCMA Conference 6/7-6/9 GSmith	001-0110-54500	264.50
7/25/2023	0	Bank of Montreal	Hoerr Nursery - Trees	054-0000-63500	462.00
7/25/2023	0	Bank of Montreal	Military Memories & More - Shadow Box for Hostens Retirement	016-0000-67500	346.35
7/25/2023	0	Bank of Montreal	AC McCartney - Rim #523	019-1915-62500	88.79
7/25/2023	0	Bank of Montreal	Menards - Screwdriver Set	030-0320-66500	19.98
7/25/2023	0	Bank of Montreal	Southwestern Airlines - IACP Conference Flight - RIDLE	001-0000-10407	317.96
7/25/2023	0	Bank of Montreal	GOVHR- Job Posting Director of Public Works	001-0120-54500	100.00
7/25/2023	0	Bank of Montreal	Lowes - Duct Tape	001-0306-66500	13.94
7/25/2023	0	Bank of Montreal	Harbor Freight - Grinder, Knee Pads, Plug	019-1965-66500	21.98
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses - General Assistance - OLucero	001-0000-10407	198.00
7/25/2023	0	Bank of Montreal	Illinois Rural Water Assn -01/24-06/24 Annual Membership 61-5500	001-0000-10701	269.50
7/25/2023	0	Bank of Montreal	First Net - AT&T - 05/23 Service	001-0000-20102	72.48
7/25/2023	0	Bank of Montreal	Farm King - Bug Spray	001-0450-59300	31.98
7/25/2023	0	Bank of Montreal	SupplyHouse.com - Ball Valve	061-0000-65500	123.99

7/25/2023	0	Bank of Montreal	Wal-Mart - Popsicles for Cheer Clinic	019-1940-64000	8.94
7/25/2023	0	Bank of Montreal	MC Sports - Nature Camp Shirts	019-1940-64000	291.00
7/25/2023	0	Bank of Montreal	Amazon - Hangers for Mowing Equipment	001-0605-65000	46.70
7/25/2023	0	Bank of Montreal	Allegra - Lamination for Hydrant Maps	001-0605-51500	36.00
7/25/2023	0	Bank of Montreal	USPS - Shipping of Haz Mat Monitoring Equipment	001-0605-53000	10.05
7/25/2023	0	Bank of Montreal	Cummins - Insite Transit License	030-0370-55800	720.00
7/25/2023	0	Bank of Montreal	Magnet Forensics - 01/24 - 06/24 Annual License -510-55800	001-0000-10701	2,900.00
7/25/2023	0	Bank of Montreal	Menards - Shackle, Clevis, Grease, Chain	019-1975-65500	120.03
7/25/2023	0	Bank of Montreal	Menards - Mulch Replacement for front of Building	030-0370-66000	241.94
7/25/2023	0	Bank of Montreal	AWWA - AWWA Dues MSchwietter	061-0000-55000	83.00
7/25/2023	0	Bank of Montreal	Lowes - Silicone	019-1915-65500	7.98
7/25/2023	0	Bank of Montreal	Menards - Pegboard System for Storage	030-0320-66000	61.89
7/25/2023	0	Bank of Montreal	Lowes - PVC Pipe	019-1950-66000	20.47
7/25/2023	0	Bank of Montreal	Menards - Sandpaper, Screw Eye Hooks - Craft Night Out Supplies	019-1940-64000	10.50
7/25/2023	0	Bank of Montreal	Big Lots - Paint Brushes	019-1915-65500	17.94
7/25/2023	0	Bank of Montreal	Harvey Bros - Starter #162	001-0445-62500	110.20
7/25/2023	0	Bank of Montreal	Lowes - Misc Tools	001-0450-66500	290.04
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0605-55800	198.00
7/25/2023	0	Bank of Montreal	Amazon - Partial Refund for Defective Pens	001-0205-61000	(9.45)
7/25/2023	0	Bank of Montreal	Galesburg Lumber - 2x2's for Twine and Ribbon	019-1915-64500	1,290.00
7/25/2023	0	Bank of Montreal	Farm King - Sockets for Shop	030-0370-66500	17.98
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Phillips 66 - Fuel for Truck	061-0000-62510	110.30
7/25/2023	0	Bank of Montreal	Amazon - Video Monitoring Stickers	030-0320-61000	191.25
7/25/2023	0	Bank of Montreal	Verizon Wireless - 05/23 Service	019-0000-20102	201.76
7/25/2023	0	Bank of Montreal	Wal-Mart - Cheese for Water Park Concessions	019-1950-64125	47.76
7/25/2023	0	Bank of Montreal	Wilson Paper - Car Wash Soap	001-0445-63000	74.26
7/25/2023	0	Bank of Montreal	Menards - Peg Board Hooks for Storage	030-0320-66500	15.45
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0207-55800	198.00
7/25/2023	0	Bank of Montreal	Wal-Mart -Refund Misc Special Event Supplies-Lakeside Water Park	019-1950-64000	(128.76)
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dogs and Coffee Supplies	019-1920-64125	38.00
7/25/2023	0	Bank of Montreal	Lands End - Refund ofTax - G Osborn	001-0000-10407	(7.26)
7/25/2023	0	Bank of Montreal	Lowes - Black Mulch	019-1965-63500	233.10
7/25/2023	0	Bank of Montreal	Google LLC Cloud - VPN Connector - Decommission	001-0207-55800	7.79
7/25/2023	0	Bank of Montreal	Menards - Forklift LP Gas	030-0320-61500	67.97
7/25/2023	0	Bank of Montreal	Garden Station - Misc Plants and Accessories for Parks	019-1915-63500	15.90
7/25/2023	0	Bank of Montreal	Lowes - Misc Supplies to Maintain Buildings	014-0000-66000	107.96
7/25/2023	0	Bank of Montreal	Tractor Supply - Return of Steel Wheels	019-1915-66000	(31.98)
7/25/2023	0	Bank of Montreal	Amazon - Door Name Plate - HJohnson	019-1945-64000	7.48
7/25/2023	0	Bank of Montreal	Wilson Paper - Floor Brush, PSQ Cleaner	019-1950-65000	110.19
7/25/2023	0	Bank of Montreal	ICMA - Job Posting Director of Public Works	001-0120-54500	300.00
7/25/2023	0	Bank of Montreal	TLO - Monthly Charge	001-0510-55800	75.00
7/25/2023	0	Bank of Montreal	Amazon - Camera/Cord for Auditorium	001-0510-61700	163.98
7/25/2023	0	Bank of Montreal	USA BlueBook - Refund of Accidental Charge -JPeters	019-0000-10407	(3.58)
7/25/2023	0	Bank of Montreal	IAAI - Membership - Seitz	001-0605-55000	133.00
7/25/2023	0	Bank of Montreal	Midstate - Filter Cleaning #155	001-0445-55500	20.00
7/25/2023	0	Bank of Montreal	Galesburg Lumber - Screws	019-1915-65500	36.40
7/25/2023	0	Bank of Montreal	AC McCartney - Sheave #523	019-1915-62500	167.15
7/25/2023	0	Bank of Montreal	Southwestern Airlines - IACP Conference Flight - RIDLE	016-0000-54500	317.96
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	21.95
7/25/2023	0	Bank of Montreal	Verizon Wireless - 05/23 Service	016-0000-20102	1.63

7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	20.53
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dog and Coffee Supplies	019-1920-64125	21.80
7/25/2023	0	Bank of Montreal	Farm King - Filled LP Tanks for Central Station	001-0605-65000	57.00
7/25/2023	0	Bank of Montreal	Lowes - EZ Pick Grab Tool	019-1915-66500	22.98
7/25/2023	0	Bank of Montreal	Lowes - Hammerdrill	030-0370-66500	129.00
7/25/2023	0	Bank of Montreal	Recreation Supply Company -Replacement Steps for Water Park Pool	019-1950-66000	246.81
7/25/2023	0	Bank of Montreal	Amazon - Power Cord	030-0370-61000	13.18
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	030-0370-55800	198.00
7/25/2023	0	Bank of Montreal	Lowes - Paint Tape	019-1950-66000	5.48
7/25/2023	0	Bank of Montreal	Menards - Vehicle Stickers for #462	030-0370-62500	2.94
7/25/2023	0	Bank of Montreal	Amazon - Laminating Pouches for Flyers	019-1940-64000	27.99
7/25/2023	0	Bank of Montreal	IGFOA - Property Tax Levy & Extensions S Heiden	001-0205-54500	20.00
7/25/2023	0	Bank of Montreal	Menards - Knife, Pruner	019-1920-66500	26.95
7/25/2023	0	Bank of Montreal	GP Industrial - Air Pump	014-0000-64500	799.00
7/25/2023	0	Bank of Montreal	Wal-Mart - Coffee, Creamer	019-1910-65000	85.18
7/25/2023	0	Bank of Montreal	Amazon - Heavy Duty Storage Shelf	001-0550-61000	65.53
7/25/2023	0	Bank of Montreal	A&B Prospecting - Air Pump	014-0000-64500	799.95
7/25/2023	0	Bank of Montreal	MATCO - Transmitter, Taps	001-0445-66500	125.57
7/25/2023	0	Bank of Montreal	AC McCartney - Spindle #523	019-1915-62500	291.71
7/25/2023	0	Bank of Montreal	Amazon - Hanging File Folders, Heavy Duty Storage Shelves	001-0550-61000	139.90
7/25/2023	0	Bank of Montreal	EMP - Misc Medical Supplies	078-0000-67500	1,066.92
7/25/2023	0	Bank of Montreal	Menards - Insecticide, Herbicide	019-1920-63500	35.95
7/25/2023	0	Bank of Montreal	Lowes - Black Mulch	019-1965-63500	83.25
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts	001-0000-10407	103.36
7/25/2023	0	Bank of Montreal	Menards - Tomato Cages, Plant Labels	019-1940-64000	8.15
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts - K Bennewitz	001-0000-10407	62.07
7/25/2023	0	Bank of Montreal	Gannett - Register Mail Subscription	001-0305-55000	1.99
7/25/2023	0	Bank of Montreal	The Knot/Wedding Wire - Pavilion Venue Booking/Advertisement	019-1905-55800	1,268.19
7/25/2023	0	Bank of Montreal	Dollar Tree - 4th of July Decorations	019-1930-64000	6.25
7/25/2023	0	Bank of Montreal	Menards - Knee Pads, Batteries, Bucket	061-0000-66000	145.33
7/25/2023	0	Bank of Montreal	Dunhams - Kayaks	019-1930-64000	659.97
7/25/2023	0	Bank of Montreal	AD Start/ Dicks Sporting Goods - Softballs for Leagues	019-1940-64000	696.00
7/25/2023	0	Bank of Montreal	Amazon - Tape Measures	001-0410-64800	101.79
7/25/2023	0	Bank of Montreal	Lowes - Mending Bracket	019-1950-66000	3.98
7/25/2023	0	Bank of Montreal	Comcast - 06/23 Internet	019-1965-54000	62.95
7/25/2023	0	Bank of Montreal	Allegiant - Refund -Budget Analyst Training Academy - G Osborn	001-0205-54500	(14.44)
7/25/2023	0	Bank of Montreal	Lowes - Garden Hose end Repair Fitting	019-1920-65500	5.48
7/25/2023	0	Bank of Montreal	US Cellular - 05/23 Service	061-0000-20102	333.19
7/25/2023	0	Bank of Montreal	Wal-Mart - Wasp Spray for Beach	019-1950-64000	28.72
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0115-55800	297.00
7/25/2023	0	Bank of Montreal	Wal-Mart - Folders,Binders, Bug Spray, Wasp Spray	019-1950-64000	36.83
7/25/2023	0	Bank of Montreal	Comcast - 06/23 Service	001-0630-54000	20.00
7/25/2023	0	Bank of Montreal	Menards - Misc Cleaning Supplies	061-0000-65000	20.94
7/25/2023	0	Bank of Montreal	DynDNS.com - DYN Standard DNSMonthly Renewal	001-0207-55800	5.00
7/25/2023	0	Bank of Montreal	Amazon - Toilet Paper Dispenser	019-1911-66000	19.99
7/25/2023	0	Bank of Montreal	Amazon - Monitor Arm	030-0370-61000	124.78
7/25/2023	0	Bank of Montreal	Lowes - Misc Tools for Shop	030-0320-66500	106.62
7/25/2023	0	Bank of Montreal	Lowes - Saw Blades, Impact Driver , Impact Driver Bit, Tape Meas	001-0450-66500	273.02
7/25/2023	0	Bank of Montreal	Wal-Mart - Bottled Water	001-0605-68600	32.16
7/25/2023	0	Bank of Montreal	Amazon - Laminating Pouches	019-1950-64000	22.99
7/25/2023	0	Bank of Montreal	Lowes - Misc Plants and Accessories for Parks	019-1915-63500	58.46

7/25/2023	0	Bank of Montreal	Wal-Mart - Glass Scraper	019-1910-66500	2.20
7/25/2023	0	Bank of Montreal	MC Sports - Staff Shirts - Rec Attendants	019-1930-67500	443.45
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0120-55800	198.00
7/25/2023	0	Bank of Montreal	Holt Supply - Flush Valve Supplies	019-1910-66000	29.76
7/25/2023	0	Bank of Montreal	Menards - Scraper, Paper Rags	061-0000-66000	11.69
7/25/2023	0	Bank of Montreal	Bass Pro Shop - Fishing Derby Lures for Goodie Bags	019-1940-64000	242.83
7/25/2023	0	Bank of Montreal	Glenn's Radiator - Alignment #606	001-0445-55500	129.95
7/25/2023	0	Bank of Montreal	Verizon Wireless - 05/23 Service	061-0000-20102	107.20
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	030-0000-20102	100.52
7/25/2023	0	Bank of Montreal	IML - Job Posting Director of Public Works	001-0120-54500	35.00
7/25/2023	0	Bank of Montreal	FS.com - Fiber Supplies - Temp Communications and Taxes	054-0000-76000	46.77
7/25/2023	0	Bank of Montreal	Wal-Mart - Hot Dog Buns, Coffee Creamer, Condiments	019-1920-64125	61.69
7/25/2023	0	Bank of Montreal	Facebook - Police Entry Level Testing Advertising	001-0505-51500	64.00
7/25/2023	0	Bank of Montreal	Wilson Paper - Squeegee	019-1950-65000	58.56
7/25/2023	0	Bank of Montreal	Menards - Screws, Tapcon	019-1915-65500	64.72
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0305-55800	198.00
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0306-55800	693.00
7/25/2023	0	Bank of Montreal	Holt Supply - Drinking Fountain Regulator	019-1930-66000	28.51
7/25/2023	0	Bank of Montreal	Harvey Bros - Belt #519	019-1915-62500	26.21
7/25/2023	0	Bank of Montreal	Lowes - Weed Killer	001-0450-63500	29.98
7/25/2023	0	Bank of Montreal	Sig Sauer - Armorers Training Course - Smith	001-0510-54500	330.00
7/25/2023	0	Bank of Montreal	FS.com - Credit for taxes FS.com	054-0000-76000	(3.77)
7/25/2023	0	Bank of Montreal	Sling- Staff Scheduling/ Messaging Online Program	019-1905-55800	167.31
7/25/2023	0	Bank of Montreal	Amazon - Cardstock, File Folders	019-1930-64000	39.96
7/25/2023	0	Bank of Montreal	Farm King - Socket	061-0000-66500	22.99
7/25/2023	0	Bank of Montreal	Menards - Wire Wheel Brushes for Grinder - Brooks Station	001-0605-66500	16.46
7/25/2023	0	Bank of Montreal	Ameren Red Cross - Recertification for 1 Student	019-1940-54500	42.00
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Menards - Weed Killer	061-0000-63500	123.79
7/25/2023	0	Bank of Montreal	AT&T - Firstnet - 06/23 Service	001-0510-54000	579.84
7/25/2023	0	Bank of Montreal	Lowes - Wing Nuts	019-1935-66000	2.76
7/25/2023	0	Bank of Montreal	Ameren - 04/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Pekin Life Insurance Co - 07/23 Life Insurance Premiums	001-0510-47500	122.10
7/25/2023	0	Bank of Montreal	Hy-Vee - Cake, Drinks,Ice - For Hostens Retirement Party	001-0510-58500	128.82
7/25/2023	0	Bank of Montreal	Tri Tech - Golf Shop Gift Cards	019-1920-61000	325.00
7/25/2023	0	Bank of Montreal	Ameren - 04/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	Harbor Freight - EZ Pick Grab Tool	019-1915-66500	9.99
7/25/2023	0	Bank of Montreal	Bilderback's Auto Parts - Rear Differential	030-0370-62500	1,850.00
7/25/2023	0	Bank of Montreal	Suite Fire Bar & Grille - Meal CIMCO Dinner Peoria - EGugliotta	001-0115-54500	39.48
7/25/2023	0	Bank of Montreal	Menards - Long Nose pliers, Glazing Compound, Spackling Knife	061-0000-66500	37.15
7/25/2023	0	Bank of Montreal	Harbor Freight - Hydraulic Jack	001-0445-66500	349.98
7/25/2023	0	Bank of Montreal	Menards - Saw Blades for Extrication Equipment	001-0605-66500	83.32
7/25/2023	0	Bank of Montreal	Subway - Meals - CDL Training - Tallen, McWilliams	030-0320-54500	18.69
7/25/2023	0	Bank of Montreal	Amazon - Pens	001-0205-61000	18.90
7/25/2023	0	Bank of Montreal	Tri-Tech - Loyalty Cards	019-1920-61000	20.00
7/25/2023	0	Bank of Montreal	Dollar Tree - Misc Nature Center Supplies	019-1940-64000	3.75
7/25/2023	0	Bank of Montreal	Amazon - Fanny Packs for Lifeguards	019-1950-67500	59.99
7/25/2023	0	Bank of Montreal	S&S Industrial Supply - Penetrating Oil, Brake Clean	001-0445-63000	130.89
7/25/2023	0	Bank of Montreal	Bolins SQ Lewis Towing - Towing for Bus #2001	030-0320-62500	120.00
7/25/2023	0	Bank of Montreal	Best Western - Lodging -Firearms Training-Savoy II Hardine/Carr	001-0510-54500	444.00
7/25/2023	0	Bank of Montreal	Amazon - Batteries for Zebra Printers	001-0510-61700	766.78

7/25/2023	0	Bank of Montreal	National Animal Care -01/24-07/24- Training Renewal -510-54500	001-0000-10701	25.00
7/25/2023	0	Bank of Montreal	Napa - Battery	019-1920-65500	149.39
7/25/2023	0	Bank of Montreal	Wilson Paper - Soap Dispensers	019-1930-65000	50.10
7/25/2023	0	Bank of Montreal	BP Gas Station - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	16.62
7/25/2023	0	Bank of Montreal	Menards - Striping Paint	019-1920-66000	39.98
7/25/2023	0	Bank of Montreal	Lowes - Compoite Shims, Drive Socket	061-0000-66500	16.54
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dogs Supplies	019-1920-64125	21.52
7/25/2023	0	Bank of Montreal	Lowes - Misc Plants and Accessories for Parks	019-1915-63500	38.94
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dog Buns	019-1920-64125	20.34
7/25/2023	0	Bank of Montreal	Lands End - Refund of Tax KBennewitz	001-0115-51000	(3.66)
7/25/2023	0	Bank of Montreal	EMP - Emergency Medical Supplies	001-0605-68600	62.99
7/25/2023	0	Bank of Montreal	Best Western - Firearms Training -Savoy II - JShaw	001-0510-54500	444.00
7/25/2023	0	Bank of Montreal	06/23 CC Charges - Library	001-0000-10407	5,490.25
7/25/2023	0	Bank of Montreal	Farm King - Straw Bale	061-0000-66000	7.49
7/25/2023	0	Bank of Montreal	Wilson Paper - Spray Nozzles	001-0450-66500	20.40
7/25/2023	0	Bank of Montreal	American Association of Notaries - Notary Renewal ASlagel	001-0115-57000	74.90
7/25/2023	0	Bank of Montreal	Lowes - PVC Pipe, Fittings	019-1950-66000	30.74
7/25/2023	0	Bank of Montreal	Allegiant - Refund -Budget Analyst Training Academy - G Osborn	001-0205-54500	(314.56)
7/25/2023	0	Bank of Montreal	Lowes - Chains - Craft Night Out Supplies	019-1940-64000	20.96
7/25/2023	0	Bank of Montreal	Holiday Inn - Lodging-CIMCO B2B Seminar - Peoria II - EGugliotta	001-0115-54500	150.93
7/25/2023	0	Bank of Montreal	Amazon - Batteries for Garage Remotes	030-0370-65500	49.99
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	001-0000-20102	2,436.14
7/25/2023	0	Bank of Montreal	S&S Industrial Supply - Barrel Pumps	001-0445-66500	108.04
7/25/2023	0	Bank of Montreal	Lowes - Wood Stain & Sealer	014-0000-66000	53.98
7/25/2023	0	Bank of Montreal	Midstate - Filter Cleaning #128	018-0000-55500	20.00
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0145-55800	99.00
7/25/2023	0	Bank of Montreal	Apple - iCloud Fee	001-0110-55000	2.99
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts	001-0205-61000	62.41
7/25/2023	0	Bank of Montreal	Wal-Mart - Hot Dog Supplies	019-1920-64125	25.86
7/25/2023	0	Bank of Montreal	Amazon - Tool Grip Tape	001-0605-65500	50.61
7/25/2023	0	Bank of Montreal	Graybar Electric - Fiber Supplies - Temp Communications	054-0000-76000	22.30
7/25/2023	0	Bank of Montreal	Best Western - Firearms Training -Savoy II - JTapscott	001-0510-54500	444.00
7/25/2023	0	Bank of Montreal	Farm King Supply - Tape Measures, Threaded Rod, Wire Brushes	061-0000-66500	80.25
7/25/2023	0	Bank of Montreal	BP Gas Station - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	17.91
7/25/2023	0	Bank of Montreal	The UPS Store - Postage fo RMA Repair of Esteem Radio for water	061-0000-53000	43.25
7/25/2023	0	Bank of Montreal	Amazon - File Folders	019-1940-64000	19.73
7/25/2023	0	Bank of Montreal	Sling - Monthly Services	001-0550-55800	53.29
7/25/2023	0	Bank of Montreal	Amazon - Canned Air	001-0205-61000	34.49
7/25/2023	0	Bank of Montreal	Quadient - Labels for Postage Machine	061-0000-65500	12.54
7/25/2023	0	Bank of Montreal	Napa - Battery for Golf Cart	019-1920-65500	135.49
7/25/2023	0	Bank of Montreal	Magnet Forensics - 07/23- 12/23 Annual License	001-0510-55800	2,900.00
7/25/2023	0	Bank of Montreal	Lee Brothers Welding - Bracket for Range Picker	019-1920-55500	32.00
7/25/2023	0	Bank of Montreal	Burger King - Meals - CDL Training - Tallen, McWilliams	030-0370-54500	9.23
7/25/2023	0	Bank of Montreal	Liebers Boxcar Express-Box Lunches for Hostens Retirement Party	001-0510-58500	330.00
7/25/2023	0	Bank of Montreal	Harbor Freight - Wire, Sandpaper, Ties -Craft Night Out Supplies	019-1940-64000	10.95
7/25/2023	0	Bank of Montreal	Tractor Supply - Threaded Rod	030-0320-62500	9.99
7/25/2023	0	Bank of Montreal	USPS - Stamps	030-0320-53000	50.40
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses	001-0410-55800	693.00
7/25/2023	0	Bank of Montreal	Microsoft - Office Licenses - Township Assesor - OLucero	001-0000-10407	396.00
7/25/2023	0	Bank of Montreal	Ameren - 05/23 Service Acct# 7035, #0034	024-0000-20102	162.96
7/25/2023	0	Bank of Montreal	Menards - Shampoo - Central Locker Room	001-0605-65000	20.88

7/25/2023	0	Bank of Montreal	Wal-Mart - Chain, Wire, Pliers for Ccraft Night Out	019-1940-64000	15.39
7/25/2023	0	Bank of Montreal	Tri-States Water - Floatables for Special Events - Lakeside Wate	019-1950-64000	53.88
7/25/2023	0	Bank of Montreal	Amazon - Batteries, Megaphone	019-1950-64000	12.97
7/25/2023	0	Bank of Montreal	Amazon - Headset Batteries	014-0000-64500	109.75
7/25/2023	0	Bank of Montreal	Constellix - DNS Service	001-0207-55800	5.90
7/25/2023	0	Bank of Montreal	Hy-Vee - 22-03 Coffee, Butter, Cooking Oil, Sugar, Ketchup	021-0000-68000	232.26
7/25/2023	0	Bank of Montreal	Zips AW Direct - PTO Drive Assy #503	019-1915-62500	2,775.99
7/25/2023	0	Bank of Montreal	Lowes - Light Bulbs	019-1945-66000	13.98
7/25/2023	0	Bank of Montreal	Menards - Return of Numbers for Bus #462	030-0320-62500	(4.74)
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	019-0000-20102	178.95
7/25/2023	0	Bank of Montreal	Menards - Floor Scrub Brush, Acid Brush, Squeegee	019-1915-66500	42.34
7/25/2023	0	Bank of Montreal	Wilson Paper - Disinfectant Wipes	019-1930-65000	69.51
7/25/2023	0	Bank of Montreal	MTC Communications - Water Treatment Plant - Internet	061-0000-54000	89.95
7/25/2023	0	Bank of Montreal	Dollar Tree - Special Swim "Western Day" Supplies	019-1950-64000	26.25
7/25/2023	0	Bank of Montreal	06/23 CC Charges - ETSB	001-0000-10407	3,910.94
7/25/2023	0	Bank of Montreal	Joann's - Supplies for Wine Bottle Widchime - Craft Night Out	019-1940-64000	12.48
7/25/2023	0	Bank of Montreal	USA BlueBook - Gaskets	061-0000-66000	409.14
7/25/2023	0	Bank of Montreal	Amazon - Nature Camp Name Tag Wood Slices	019-1940-64000	9.49
7/25/2023	0	Bank of Montreal	Ameren - 04/23 Service Acct# 5694	001-0000-20102	2,500.00
7/25/2023	0	Bank of Montreal	First Net - AT&T - 05/23 Service	030-0000-20102	579.84
7/25/2023	0	Bank of Montreal	Hy-Vee - Hot Dog Supplies	019-1920-64125	20.34
7/25/2023	0	Bank of Montreal	Hy-Vee - Breakfast Sandwiches for Resale	019-1920-64125	25.12
7/25/2023	0	Bank of Montreal	Menards - Sandbags	014-0000-66000	44.80
7/25/2023	0	Bank of Montreal	Tractor Supply - Pully for #468	030-0320-62500	21.99
7/25/2023	0	Bank of Montreal	Amazon - Supplies for Beach Staff - Sunscreen, Deodorant	019-1930-64000	20.95
7/25/2023	0	Bank of Montreal	Comcast - 06/23 AV Room Cable	001-0207-54000	5.99
7/25/2023	0	Bank of Montreal	Amazon - Laminating Pouches for Flyers	019-1930-64000	27.99
7/25/2023	0	Bank of Montreal	Amazon - Tools for Shop	030-0370-66500	190.10
7/25/2023	0	Bank of Montreal	Frontier Communications - Water Treatment Plant - Phone	061-0000-54000	355.59
7/25/2023	0	Bank of Montreal	Menards - Disinfectant for Busses	030-0320-62500	64.50
7/25/2023	0	Bank of Montreal	Farm King - Hose Fittings	019-1920-66000	25.76
7/25/2023	0	Bank of Montreal	Amazon - Supplies for Water Park Staff - Sunscreen, Deodorant	019-1950-64000	51.88
7/25/2023	0	Bank of Montreal	Wal-Mart - Misc Special Event Supplies -Lakeside Water Park	019-1950-64000	114.42
7/25/2023	0	Bank of Montreal	Lands End - Staff Shirts	001-0000-10407	53.39
7/25/2023	0	Bank of Montreal	USA BlueBook - Hydrant Oil	061-0000-66000	261.21
7/25/2023	0	Bank of Montreal	Birkeys - Fuel Sending Unit #576	019-1915-62500	115.29
7/25/2023	0	Bank of Montreal	Wilson Sporting Goods - String for Tennis Restringer Equipment	019-1945-65500	157.50
7/25/2023	0	Bank of Montreal	Wal-Mart - Disinfectant Spray	019-1920-65000	11.91
7/25/2023	0	Bank of Montreal	Holiday Inn - Lodging-CIMCO B2B Seminar - Peoria Il - KBennewitz	001-0115-54500	150.93
7/25/2023	0	Bank of Montreal	Verizon Wireless - 05/23 Service	001-0000-20102	804.73
7/25/2023	0	Bank of Montreal	Otter AI - Notes & Transcription Service	001-0115-58500	30.00
7/25/2023	0	Bank of Montreal	Menards - Drill Bits, Screws	030-0370-66500	47.84
7/25/2023	0	Bank of Montreal	Harbor Freight - Electrical Tester for Shop	030-0370-66500	25.98

7/25/2023	0	Bank of Montreal	Galesburg Electric - Drill Bits	061-0000-66500	43.44
7/25/2023	0	Bank of Montreal	NFBPA - Job Posting Director of Public Works	001-0120-54500	400.00
7/25/2023	0	Bank of Montreal	Holt Supply - Adapters	061-0000-65500	66.60
7/25/2023	0	Bank of Montreal	MC Sports - Swim Team Shirts	019-1940-64000	632.80
7/25/2023	0	Bank of Montreal	Blue Ribbon Sales - Level Transmitter for Supplemental Well	061-0000-66000	794.49
7/25/2023	0	Bank of Montreal	Farm King - Glyphosate	019-1965-63500	399.96
7/25/2023	0	Bank of Montreal	Amazon - Wireless Keyboard and Mouse - Ericka - Council Chamber	001-0207-61700	40.76
7/25/2023	0	Bank of Montreal	Sig Sauer - Armorers Training Course - Ruggles	001-0510-54500	330.00
7/25/2023	0	Bank of Montreal	VistaPrint - Business Cards	001-0605-51500	141.99
7/25/2023	0	Bank of Montreal	Ameren - 5/23 Service Acct #6022	030-0000-20102	1,260.17
7/25/2023	0	Bank of Montreal	Farm King - Ratchet for Shop	030-0320-66500	41.99
7/25/2023	0	Bank of Montreal	Quadient - Labels for Postage Machine	001-0160-65500	47.02
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	067-0000-20102	31.39
7/25/2023	0	Bank of Montreal	Office Specialists - 06/23 Service	078-0000-20102	54.83
7/27/2023	0	Alta Construction Equipment Illinois, LLC	#350 Volvo Wheel Loader for Airport	058-0000-71000	192,327.00
7/27/2023	0	Chuck Humes	07/26 - Umped Softball - 3 Games	019-1940-51400	105.00
7/27/2023	0	Dan Burgland	07/26 - Umped Softball - 2 Games	019-1940-51400	70.00
7/27/2023	98355	IPOC	IPOC Training- Peoria IL - EHeiden, RSpeidel	001-0306-54500	50.00
7/27/2023	98356	Knox County Recorders Office	File 42 Weed/Trash/Demo Liens	001-0160-51300	363.00
7/27/2023	0	Stratus Networks, Inc	07/23 Service - Acct# 7483	001-0000-10407	475.29
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	023-0000-47500	5.40
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0605-47500	216.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0450-47500	63.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0305-47500	20.46
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0110-47500	36.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	019-1905-47500	132.60
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0306-47500	202.26
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	018-0000-47500	45.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	030-0370-47500	54.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0510-47500	435.60
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0445-47500	36.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	014-0000-47500	72.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	078-0000-47500	14.40
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0550-47500	126.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Life Insurance Premium	078-0000-20315	2,958.60
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	019-1920-47500	72.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0410-47500	144.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	061-0000-47500	197.25
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	024-0000-47500	14.73
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	020-0000-47500	3.60
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0205-47500	208.80
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0120-47500	57.60
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0207-47500	61.20
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	067-0000-47500	1.80
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	030-0320-47500	54.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	001-0115-47500	72.00
7/28/2023	0	Dearborn National Life Insurance Co.	08/23 Vision Insurance Premium	017-0000-47500	14.40
7/28/2023	0	G & M Distributors	Liquor for Golf Course	019-1920-64125	558.50
7/28/2023	0	Quadient Leasing USA, Inc	Postage for machine	061-0000-10702	500.00
7/31/2023	0	Quadient Leasing USA, Inc	Postage for machine	061-0000-10702	500.00
				Grand Total	\$ 1,053,403.71

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Amended ordinance authorizing the use of a portion of the General Obligation Bonds, Series 2023 proceeds to be used for the Irwin Street storm sewer and street reconstruction.

SUMMARY RECOMMENDATION: The amended ordinance is provided for council consideration to authorize the use of a portion of the General Obligation Bonds, Series 2023 proceeds for the Irwin Street storm sewer and street reconstruction.

BACKGROUND: Members of the City Council provided direction to Administration to work with bond counsel to amend the 2023 general obligation bonds to use the bond proceeds for the following projects:

- Irwin Street storm sewer and street reconstruction, \$550,000
- Community Center costs \$4,370,000

Because this is an ordinance referencing the sale of the 2023 bond issuance, you will note that ordinance document references the issuance of the \$4.92 million bond principal amount and not the \$5.3 million which includes a premium provided to the City. Monies that were originally going to be used for the Irwin Street storm sewer and street reconstruction will be placed in and set aside for future use in the Planning Fund to go towards a community center project.

BUDGET IMPACT: The proceeds from the 2023 general obligation bonds will be used to pay for the projects listed above.

SUPPORTING DOCUMENTS:

1. Authorizing Ordinance

ORDINANCE NO. _____

ORDINANCE AMENDING ORDINANCE NUMBER 23-3692 OF THE CITY
OF GALESBURG, ILLINOIS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG,
ILLINOIS, AS FOLLOWS:

Section 1. Authority and Purpose. This ordinance is adopted pursuant to Section 6 of Article VII of the Illinois Constitution of 1970 for the purpose of amending Ordinance Number 23-3692 adopted by the City Council on March 6, 2023 and entitled: “Ordinance Authorizing the Issuance of General Obligation Bonds, Series 2023, of the City of Galesburg, Illinois” (the “Bond Ordinance”).

Section 2. Text of Amendment. Section 1 of the Bond Ordinance is amended to read as follows:

“Section 1. Authority and Purpose. This ordinance is adopted pursuant to Section 6 of Article VII of the Illinois Constitution of 1970, and authorizes the issuance of the \$4,920,000 principal amount of General Obligation Bonds, Series 2023 (the “2023 Bonds”) of the City of Galesburg, Illinois (the “City”), for the purpose of financing the following projects (herein called the “Project”):

1. Storm sewer and reconstruction work on Irwin Street, at an estimated cost of \$550,000
2. Costs of acquisition, construction or renovation of an existing facility for the purpose of a community center, at an estimated cost of \$4,370,000

The foregoing purposes are a public purposes and are authorized to be made or undertaken by the City of Galesburg, Illinois.”

Section 3. Ratification. All actions heretofore taken by and on behalf of the City pursuant to the authority of the Bond Ordinance are hereby ratified and confirmed.

Section 4. Ordinance to Constitute a Contract. The provisions of the Bond Ordinance, as amended by this ordinance, shall constitute a contract between the City and the registered owners of the 2023 Bonds. The Bond Ordinance, as amended by this ordinance, shall constitute full authority for the issuance of the 2023 Bonds and to the extent that the provisions of the Bond Ordinance, as so amended, conflict with the provisions of any other ordinance or resolution of the City, the provisions of the Bond Ordinance, as amended by this ordinance, shall control.

If any section, paragraph or provision of this ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph or provision shall not affect any of the remaining provisions of this ordinance.

Section 5. Publication. The City Clerk is hereby authorized and directed to publish this ordinance in pamphlet form and to file copies thereof for public inspection in her office.

Section 6. Effective Date. This ordinance shall become effective upon its passage and approval.

Adopted this 7th day of August, 2023, by roll call vote as follows:

Ayes:

Nays:

Approved: August 7, 2023

Mayor

Published in pamphlet form: August 7, 2023

(SEAL)

Attest:

City Clerk

CERTIFICATE

I, Kelli Bennewitz, City Clerk of the City of Galesburg, Illinois, hereby certify that the foregoing ordinance entitled: “Ordinance Amending Ordinance Number 23-3692 of the City of Galesburg, Illinois,” is a true copy of an original ordinance that was duly passed and adopted by the recorded affirmative votes of a majority of the members of the City Council of the City at a meeting thereof that was duly called and held at 5:30 p.m. on August 7, 2023, in the Council Chambers at City Hall, 55 West Tompkins, and at which a quorum was present and acting throughout, and that said copy has been compared by me with the original ordinance signed by the Mayor on August 7, 2023, and thereafter published in pamphlet form on August 8, 2023 and recorded in the Ordinance Book of the City and that it is a correct transcript thereof and of the whole of said ordinance, and that said ordinance has not been altered, amended, repealed or revoked, but is in full force and effect.

I further certify that the agenda for said meeting included the ordinance as a matter to be considered at the meeting and that said agenda was posted at least 48 hours in advance of the holding of the meeting in the manner required by the Open Meetings Act, 5 Illinois Compiled Statutes 120, and was continuously available for public review during the 48 hour period preceding the meeting.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City, this _____ day of August, 2023.

(SEAL)

City Clerk

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Ordinance authorizing the sale of a portion of the property at 905 Maple Ave, Parcel Identification Number 99-10-126-030.

SUMMARY RECOMMENDATION: An ordinance for the sale of a portion of the property at 905 Maple Ave is provided for Council consideration.

BACKGROUND: The Sale of City Property can occur in one of two ways. One is through a bidding process, which the city did through a public process during the months of May through July. One bid was received but was rejected at the July 17th Council meeting. The second option is through an alternative process by which any real property, that is acquired or held by the city for any purpose whatsoever, may be conveyed to any person, entity, corporation, organization or agency, upon the City Council's determination that such real property is no longer necessary, appropriate or profitable. The contract for sale of any property disposed of under this division shall be presented by ordinance to the City Council and shall require approval by a vote of two-thirds of the corporate authorities then holding office.

The City has received an offer to purchase from Extreme Car Wash Holdings, LLC for \$100,000 for the portion of the property located south of the existing east-west drive including the building and all green spaces east, west, and south of the building. The City would retain the east-west drive and all the property north of the sidewalk located on the north side of the building as shown on Exhibit B of the ordinance. The developer is proposing to work with a Church looking to lease space in the building until their new facility is constructed. There are no other plans for the building currently. If the City Council votes to approve the offer it would be conditional on District 205 determining whether they wanted to exercise their right of first refusal on the property. The School District would have up to 30 days to exercise their option. If they choose to exercise their option, the City Council would need to execute a purchase agreement with the School District for \$100,000.

The property is currently zoned Institutional. The purpose of the I District is to accommodate existing and future public buildings and recreational uses, and other uses having purposes and impacts similar to public buildings. By creation of this special district, it is the intent of the Galesburg Municipal Code to avoid the problems inherent in treating the buildings as permitted or special uses in zoning districts characterized by uses and structures bearing no similarity to public and institutional uses and buildings. Attached is an aerial showing the zoning district of the property and surrounding properties. Also attached is the Ordinance listing Permissive, Conditional and Special Uses in the Institutional Zoning District.

At any point in the future, if there were to be a proposed use that was outside of what is allowed in the Institutional Zoning District, it would require a zoning amendment. This is a public process that would require a review by the Planning and Zoning Commission at a public meeting. The P&Z

Commission would make a recommendation that would then require an ordinance to go to City Council for consideration.

BUDGET IMPACT: Sale of the property would eliminate the need for City maintenance of the property (i.e. weed mowing) and utility costs, and at the same time place the property back on the property tax roll.

SUPPORTING DOCUMENTS:

1. Offer
2. Aerial showing zoning districts
3. Institutional Zoning District Ordinance
4. Ordinance and Exhibits
5. Real Estate Contract

cc: File Copy

8/01/2023

Community Development Department
55 W Tompkins
2nd Floor City Hall
Galesburg, IL 61401

Attn: Director of Community Development

RE: Sale of 905 Maple Ave
AKA Churchill Junior High School

Buyer: Extreme Car Wash Holding LLC
Manager Rob Benedict
875 E Meyers St
Knoxville, IL 61448
rbenedict@relyonmsi.com
309-335-6128

Purchase Price: \$100,000.00 as is, with all contents as of date 8/01/2023

Description of Development:

- A) Currently no set plans for the building. Would like to work with the "Ascent Church" to use the auditorium and allow them to have a temporary home as they build their new location on the north side of the city.

Estimated Cost: Working with "BCZ"

Financial Capacity: F&M Bank

Anticipated Employment: To Be Determined

Special Conditions: Re-Zoning for sub-division and any further required re-zoning for building.

A handwritten signature in black ink, appearing to read "Rob Benedict". The signature is stylized with a large, looping initial "R" and a long, sweeping horizontal stroke at the end.



July 31, 2023

Mr. Steve Gugliotta
Director of Community Development
City of Galesburg
55 W. Tompkins St.
Galesburg, IL 61401

Dear Steve,

We have been in discussion with Rob Benedict regarding the possible redevelopment for Churchill Jr. High School.

First of all, Rob and his related companies have been a client of F&M since 2005. He has always handled his accounts as agreed and is in good standing with the bank.

We have also had several discussions with Rob about the possible use of the subject property. While a specific plan has not been identified, Rob has been in discussion with several possible tenants for the building. We have not seen or reviewed the cost estimates for any of these options but if the pro forma financial statements can support the final costs and expenses associated with the re-development, F&M Bank would be inclined to assist him with the needed financing.

I'd be happy to review any specific plans and costs in order to give you more of a commitment for financing. Please feel free to contact me at 309-344-2388.

Sincerely,

A handwritten signature in black ink, reading 'J. Michael Holloway', is written over a horizontal line.

J Michael Holloway
Knox Warren County President
Senior Loan Officer



Community Development Department

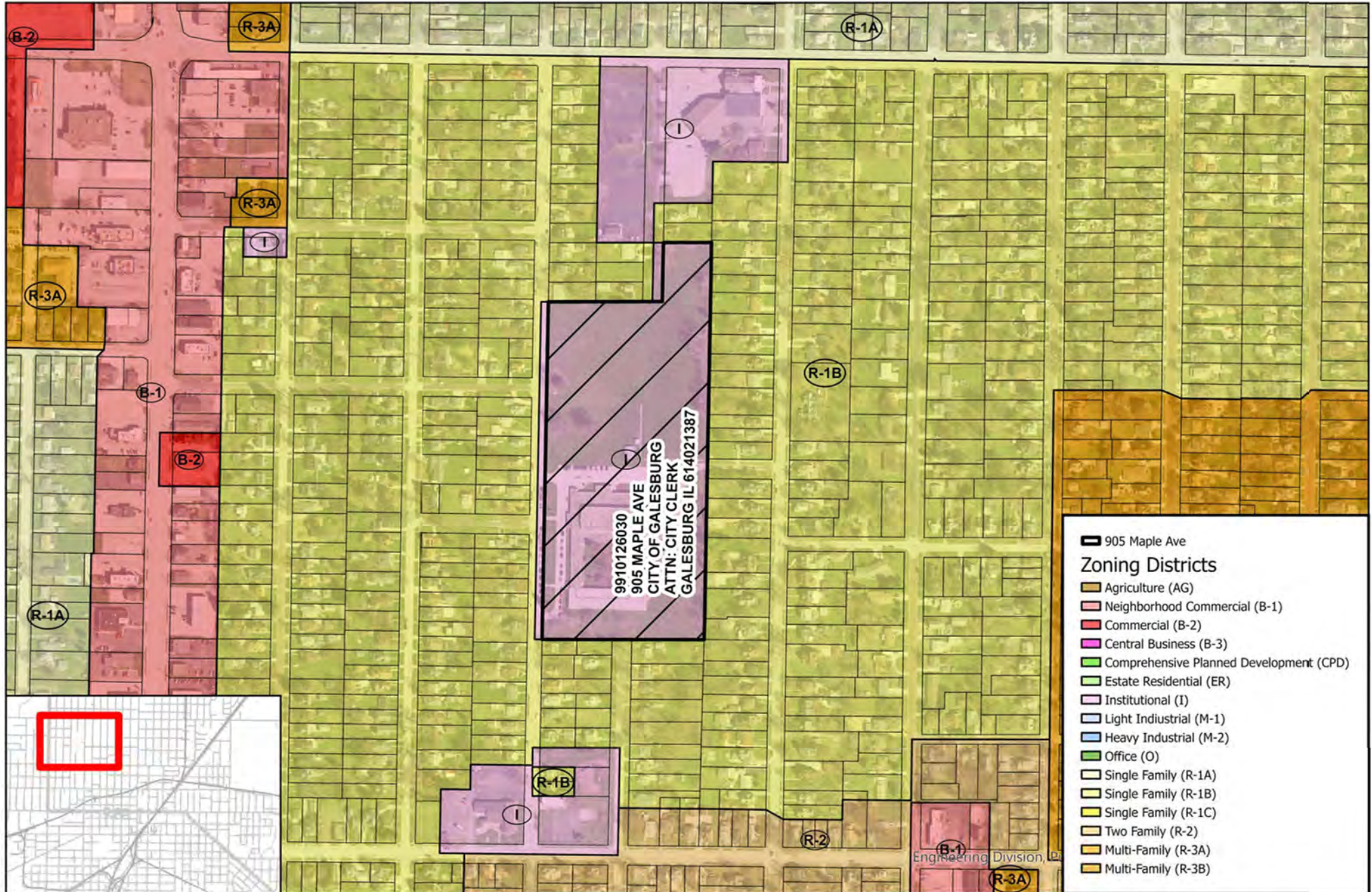
Community Development Department

905 Maple Ave

City owned property

340 170 0 340 680 1,020 Feet

[Back to Agenda](#)



The information included in this map is intended to be advisory only and is NOT designed or intended to be used as a substitute for an accurate field survey, as performed by a Registered Land Surveyor, to determine precise property location

July 14, 2023

§ 152.073 I - INSTITUTIONAL DISTRICT.

(A) *Purpose.* The I District accommodates existing and future public buildings and recreational uses, and other uses having purposes and impacts similar to public buildings. By creation of this special district, it is the intent of this code to avoid the problems inherent in treating the buildings as permitted or special uses in zoning districts characterized by uses and structures bearing no similarity to public and institutional uses and buildings.

(B) *Permissive uses.* The following are permissive uses:

- (1) Ambulance service;
- (2) Assembly/banquet/meeting hall;
- (3) Child care center, pre-kindergarten, kindergarten, play, special and other schools;
- (4) Civic theater;
- (5) Clinic;
- (6) Clubs and lodges (private);
- (7) Community facilities;
- (8) Educational and philanthropic institution;
- (9) Farming, urban (indoor);
- (10) Golf course;
- (11) Golf driving range;
- (12) Hospital/trauma center;
- (13) Library;
- (14) Parking lot;
- (15) Parks and playground;
- (16) Post office;
- (17) Private or commercially operated lake;
- (18) Public building;
- (19) Religious institution/church;
- (20) Skating rink (outdoor);
- (21) Small business incubator facilities operated on a college campus by a not-for-profit corporation on sites containing not less than five acres;
- (22) Swimming pool;
- (23) Tennis court; and
- (24) Transit station.

(C) *Conditional uses.* The following uses are permitted by right, subject to the additional conditions listed herein, and provided the conditional uses shall comply with the height, area and parking regulations for similar uses. All proposed conditional uses shall be reviewed by the Director of

Community Development or his or her designee to ensure compliance with the development standards listed herein.

(1) Multi-family dwellings, dormitories, fraternities and sororities owned and/or associated with Carl Sandburg or Knox College;

(2) Pharmacy, financial institution, gift shop or restaurant as an accessory use to a hospital or clinic. These facilities shall have no separate entrance or exterior signs; and

(3) Community gardens – see § 152.118 for conditions.

(D) **Special uses.** The following uses require a special use permit:

(1) Accessory building in accordance with the provisions outlined in § 152.111(K);

(2) Airport/heliport;

(3) Archery range (indoor);

(4) Archery range (outdoor);

(5) Bait shop;

(6) Boat launching ramp/marina;

(7) Campground/recreational vehicle park;

(8) Cemetery on sites not less than 20 acres, and enlargement of existing cemeteries;

(9) Commercial recreation uses;

(10) Funeral home or mortuary;

(11) Skating rink (indoor); and

(12) Trade or business school.

(E) *Height limits.* No building or structure shall be erected or structurally altered to exceed 72 feet, provided that where the lot is adjacent to a lot line in an R District, the building shall be set back from the required yard one foot for each seven feet of building height. Height limits may be exceeded in accordance with the provisions outlined in § 152.030.

(F) *Minimum yards.* Every building hereafter erected or enlarged shall provide and maintain:

(1) Front yard not less than 20 feet;

(2) Side yards not less than ten feet;

(3) Rear yard not less than 20 feet; and

(4) Minimum yards may be exceeded in accordance with the provisions outlined in § 152.031.

(G) *Minimum lot areas and widths.*

(1) Lot areas no less than 7,500 square feet.

(2) Lot width no less than 50 feet.

(Ord. 10-3277, § 1-5.9, passed 1-4-2010; Ord. 13-3421, passed 10-21-2013; Ord. 15-3506, passed 11-16-2015; Ord. 17-3538, passed 2-6-2017; Ord. 19-3588, passed 7-15-2019; Ord. 20-3609, passed 4-6-2020; Ord. 21-3650, passed 10-18-2021)

ORDINANCE NO. _____

WHEREAS, the City of Galesburg (“City”) is a home rule municipality in accordance with the 1970 Constitution of the State of Illinois; and

WHEREAS, Article VII, Section 6 (a) of the Illinois Constitution grants a home rule authority to exercise any power and perform any function pertaining to its government and affairs; and

WHEREAS, the City owns the real estate described in “Exhibit A” and as shown in the aerial labeled “Exhibit B” which are attached hereto and incorporated by reference; and

WHEREAS, the corporate authorities find that a portion of the property is surplus property and has determined that it is not necessary, appropriate or in the best interests of the City that it retain said real estate, and that the real estate is not required for the use of the City, or profitable to the City; and

WHEREAS, Extreme Car Wash Holdings LLC has presented a proposal to purchase approximately the south 8 acres of the property, pursuant to the terms of the Agreement which is attached hereto, incorporated by reference, and marked “Exhibit C”; and

WHEREAS, the City Council finds that it is appropriate and in the best interests of the City of Galesburg to exercise its authority as a home rule unit pursuant to Article VII, Section 6 of the 1970 Illinois Constitution to accept said proposal to purchase real estate by the passage of this ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS, A MUNICIPAL CORPORATION, AS FOLLOWS:

SECTION ONE: The statements in the preamble are true in substance and in fact and are incorporated herein as findings by the City Council.

SECTION TWO: The Mayor and City Clerk are hereby authorized and directed to execute and attest, respectively, any documents necessary to sell the above referenced property to Extreme Car Wash Holdings LLC, for the price of \$100,000.

SECTION THREE: All ordinances or parts of ordinances, in conflict with this ordinance are, to the extent of said conflict, hereby repealed.

SECTION FOUR: This ordinance shall be in full force and effect from and after its passage and approval as provided by law.

Approved this ____ day of _____, 2023, by a roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

ATTEST:

Peter Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

Exhibit A

LEGAL DESCRIPTION

PART OF LOT 28 IN CARR'S ADDITION, LOTS 34, 35, AND 36 IN GRISWOLD AND ROWEN'S ADDITION, LOTS 2, 4, 5, 8, 9, 12 AND 16 IN HUNT SUBDIVISION, LOTS 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, AND 38 IN D.M. BAYLOR'S RESUBDIVISION, VACATED MARY STREET AND VACATED CLARK STREET, ALL IN THE NORTHWEST QUARTER OF SECTION 10, TOWNSHIP 11 NORTH, RANGE 1 EAST OF THE FOURTH PRINCIPAL MERIDIAN, IN THE CITY OF GALESBURG, KNOX COUNTY, ILLINOIS.

MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF LOT 28 IN CARR'S ADDITION; THENCE NORTH 01°04'30" EAST, A DISTANCE OF 1134.65 FEET ALONG THE EAST RIGHT-OF-WAY LINE OF MAPLE AVENUE TO THE NORTHWEST CORNER OF LOT 2 IN HUNT SUBDIVISION; THENCE NORTH 89°58'52" EAST, A DISTANCE OF 381.41 FEET TO THE SOUTHWEST CORNER OF LOT 36 IN GRISWOLD AND ROWEN'S ADDITION; THENCE NORTH 00°57'50" EAST, A DISTANCE OF 198.32 FEET ALONG THE EAST RIGHT-OF-WAY LINE OF CLARK STREET TO THE NORTHWEST CORNER OF LOT 34 IN GRISWOLD AND ROWEN'S ADDITION; THENCE SOUTH 89°59'37" EAST, A DISTANCE OF 162.46 FEET TO THE NORTHEAST CORNER OF LOT 34 IN GRISWOLD AND ROWEN'S ADDITION; THENCE SOUTH 01°03'47" WEST, A DISTANCE OF 1333.29 FEET TO THE SOUTHEAST CORNER OF LOT 28 OF CARR'S ADDITION; THENCE NORTH 89°58'41" WEST, A DISTANCE OF 543.75 ALONG THE SOUTH LINE OF LOT 28 IN CARR'S ADDITION TO THE POINT OF BEGINNING, SAID TRACT CONTAINS 14.90 ACRES MORE OR LESS, AND BEING SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

Parcel Identification Number: 99-10-126-030

Commonly known as: 905 Maple Ave, Galesburg, IL 61401

Exhibit B



Community Development Department
Community Development Department

905 Maple Ave
Green space to remain City owned

160 80 0 160 320 480 Feet



The information included in this map is intended to be advisory only and is NOT designed or intended to be used as a substitute for an accurate field survey, as performed by a Registered Land Surveyor, to determine precise property location

August 01, 2023

Exhibit C

AGREEMENT FOR SALE OF REAL ESTATE
(THIS IS A BINDING REAL ESTATE CONTRACT)

Seller:

The City of Galesburg
 55 West Tompkins Street
 Galesburg, IL 61401

Purchaser:

Extreme Car Wash Holdings LLC
 c/o Rob Benedict, Manager
 875 E Meyers Street
 Knoxville, IL 61448

1. THIS AGREEMENT is dated this _____ day of August, 2023.

Purchaser agrees to purchase from the Seller and the Seller agrees to sell to Purchaser the real property and southern portion of the real estate commonly known as 905 Maple Avenue, Galesburg, IL and legally described as follows:

PART OF LOT 28 IN CARR'S ADDITION, LOTS 34, 35, AND 36 IN GRISWOLD AND ROWEN'S ADDITION, LOTS 2, 4, 5, 8, 9, 12 AND 16 IN HUNT SUBDIVISION, LOTS 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, AND 38 IN D.M. BAYLOR'S RESUBDIVISION, VACATED MARY STREET AND VACATED CLARK STREET, ALL IN THE NORTHWEST QUARTER OF SECTION 10, TOWNSHIP 11 NORTH, RANGE 1 EAST OF THE FOURTH PRINCIPAL MERIDIAN, IN THE CITY OF GALESBURG, KNOX COUNTY, ILLINOIS.

MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF LOT 28 IN CARR'S ADDITION; THENCE NORTH 01°04'30" EAST, A DISTANCE OF 1134.65 FEET ALONG THE EAST RIGHT-OF-WAY LINE OF MAPLE AVENUE TO THE NORTHWEST CORNER OF LOT 2 IN HUNT SUBDIVISION; THENCE NORTH 89°58'52" EAST, A DISTANCE OF 381.41 FEET TO THE SOUTHWEST CORNER OF LOT 36 IN GRISWOLD AND ROWEN'S ADDITION; THENCE NORTH 00°57'50" EAST, A DISTANCE OF 198.32 FEET ALONG THE EAST RIGHT-OF-WAY LINE OF CLARK STREET TO THE NORTHWEST CORNER OF LOT 34 IN GRISWORD AND ROWEN'S ADDITION; THENCE SOUTH 89°59'37" EAST, A DISTANCE OF 162.46 FEET TO THE NORTHEAST CORNER OF LOT 34 IN GRISWOLD AND ROWEN'S ADDITION; THENCE SOUTH 01°03'47" WEST, A DISTANCE OF 1333.29 FEET TO THE SOUTHEAST CORNER OF LOT 28 OF CARR'S ADDITION; THENCE NORTH 89°58'41" WEST, A DISTANCE OF 543.75 ALONG THE SOUTH LINE OF LOT 28 IN CARR'S ADDITION TO THE POINT OF BEGINNING, SAID TRACT CONTAINS 14.90 ACRES MORE OR LESS, AND BEING SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

(Part) Parcel Identification Number: 99-10-126-030

for the sum of fifty thousand (\$100,000) dollars to be paid as follows:

\$ 100,000.00 BALANCE to be paid at time of final settlement and delivery of deed. The balance of the purchase price, adjusted by prorations and credits allowed the parties by this Contract, shall be paid to Sellers at closing in cash by cashier's check, by check issued by a lending institution or other form of payment acceptable to Sellers.

The Seller and Buyer agree that the Buyer is purchasing only the real property attached to the land, and the southern portion of the real estate. The City shall retain the open space north of the property. A formal survey and subdivision will be completed by the City prior to the closing of the property.

2. DISTRICT 205. The parties acknowledge the City of Galesburg must provide the Galesburg Community Unit School District No 205 the Right of First Refusal; such right will remain in effect for thirty (30) days from written notice of the offer from the City to C.U.S.D. 205.

3. POSSESSION AND CLOSING shall be on or before _____.

4. SURVEY AND SUBDIVISION OF PROPERTY. The parties acknowledge that Seller shall retain the green space north of the real property. Seller shall have a survey and plat completed and shall deliver to Buyer a copy of the plat. If Buyer objects to the survey, or the property being retained by the Seller, they may terminate the agreement.

5. TITLE EVIDENCE. If Buyer so chooses, they may within a reasonable time, deliver a Commitment for Title Insurance issued by a title insurance company regularly doing business in the County where the subject property is located, committing the company to issue an Owner's Policy in the usual form insuring merchantable title to the property in the Buyer's names for the amount of the purchase price. Buyer shall be responsible for payment of the owner's premium and Buyer's search charges, and any closing protection letter charges applicable to Seller. Permissible exceptions to title shall include only the lien of general taxes and special assessments; zoning laws and building ordinances; easements; apparent or of record; covenants and restrictions of record which do not restrict reasonable use of the Property; existing mortgage created by Seller to be paid by Seller at closing.

If title evidence discloses exceptions other than those permitted above, Purchaser or Purchaser's attorney shall give written notice of such exceptions to Seller within a reasonable time. Seller shall have a reasonable time to have such title exceptions removed, or any such exception, which may be removed by the payment of money may be cured by deduction from the purchase price at the time of closing. If Seller is unable to cure such exception, Purchaser shall be entitled to a refund of the earnest money, if any is paid. Furnishing a Title Insurance Commitment insuring over an exception shall constitute a cure of such exception.

6. CONVEYANCE OF TITLE AND DOCUMENTS OF SALE. The parties agree to execute any transfer declarations or other documents required by the state, county or municipality in which the subject property is located, as well as any documents required by the title insurance company in order to issue title insurance.

Seller's attorney shall prepare, and Sellers shall execute a recordable Deed sufficient to convey the real estate to Buyers or their nominee, in fee simple absolute, subject only to exceptions permitted herein. The deed shall be delivered to Buyers at the closing of this transaction upon Buyer's compliance with the terms of this contract.

7. PRORATIONS AND ADJUSTMENTS. The following items shall be prorated at closing as of the date of delivery of possession:

- A. **Prorations:** Real estate taxes, based upon most recent tax information available, and other income and operating expenses, if any, shall be prorated as of the date of possession. Seller shall be responsible for the 2022 taxes as well as the proration of 2023 taxes.

8. ASSESSMENTS. Seller shall pay all special assessments, which are a lien on the subject property as of the date of closing. Seller acknowledges that, prior to the execution of this Agreement, Seller has no knowledge of or no notice has been received from any municipal authority concerning improvements which could result in a special assessment on the subject property.

9. CONDITION OF SUBJECT PROPERTY. The parties agree that the purchase price reflects the condition of the subject property and Purchaser acknowledges that the real estate has been inspected, and Purchaser is acquainted with the condition there and accepts the same in "AS-IS" condition.

10. EXPENSES OF TRANSFER.

A. **Seller shall pay:**

- (1) Seller's attorney's fees.
- (2) Revenue Stamps
- (3) Recording of any Releases
- (4) Cost of Survey
- (5) Recording fee for Plat

B. **Purchaser shall pay:**

- (1) Recording fee for Deed and Mortgage (if any);
- (2) Cost of Owner's Title Policy (if Buyer elects to purchase Title Insurance)

11. NOTICES. All notices required hereunder shall be in writing and shall be served upon the parties at the addresses designated by personal service, certified mail (return receipt requested), or Federal Express or other overnight mail.

Seller:

The City of Galesburg
55 W Tompkins Street
Galesburg, IL 61401

Purchaser:

Extreme Car Wash Holdings LLC
c/o Rob Benedict, Manager
875 E Meyers Street
Knoxville, IL 61448

12. CLOSING. At closing, the parties shall deliver, upon payment in full of the purchase price stated herein, the following;

- A. At closing, Seller shall deliver to Buyer, a recordable Deed sufficient to convey the real estate to Buyers or their nominee, in fee simple absolute, subject only to exceptions permitted herein.

13. DEFAULT AND CASUALTY.

- A. If Buyer defaults, Sellers may serve written notice of default upon Buyers, and if such default is not corrected within ten (10) days thereafter, Buyers are deemed in default and Sellers may take one of the following actions: re-sell the premises to another party; maintain a claim for monetary damages for breach of contract; maintain a specific performance action against Buyers; and maintain any other or different remedy allowed by law.
- B. If Seller defaults, Buyer may serve written notice to the Sellers, and if such default is not corrected within ten (10) days thereafter, Sellers are deemed in default and Buyers may take one of the following actions: maintain a claim for monetary damages for breach of contract; maintain a specific performance action against Sellers; and maintain any other or different remedy allowed by law.

14. LEASE CONDITION. Seller stipulates that no part of the parcel being sold is subject to any existing or future leases. If the land is subject to any lease, seller will ensure that the tenant signs a tenant release for the property being sold.

15. GENERAL CONDITIONS. This Agreement shall be binding upon the parties and their successors and assigns. Time is of the essence of this Agreement. This Agreement shall be governed by and enforced in accordance with the laws of the state in which the subject property is located. This Agreement contains the entire agreement of the parties and no representations, warranties, or agreements have been made by either party except as set forth herein. No modification, waiver, or amendment of the Agreement shall be effective unless made in writing and signed by the parties. All representations, warranties and covenants made by the parties shall survive closing. Paragraph headings are for the convenience of reference and shall not limit or affect the meaning of the Agreement.

This Agreement has been read and executed on the dates beside our signatures.

Executed by Seller:

Executed by Purchaser:

Seller

Date

Purchaser

Date

Seller

Date

Purchaser

Date

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Extend the independent auditing services for the City's annual financial audit for the fiscal year ending 12/31/24 through 12/31/28

SUMMARY RECOMMENDATION: The Interim City Manager, Director of Finance & Information System, and Purchasing Agent recommend that the City Council approve extending the independent auditing services with Baker Tilly for the fiscal years 2024 through 2028.

BACKGROUND: Municipalities are required by law to have an independent audit performed on financial statements. Upon completion of the City's annual audit, Baker Tilly, the independent audit firm will perform such activities as:

- (1) provide the City with their audit report on the financial statements and supplemental information
- (2) provide the City Council with reporting and insights from the fiscal year being audited on topics such as internal control matters, significant unusual transactions, disagreements with management, or uncorrected misstatements and corrected misstatements
- (3) provide a report on federal awards with sections reporting on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with Government Auditing Standards; reporting on compliance for the Major Federal Program; and report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance
- (4) provide report of compliance on the City's tax increment financing for each TIF district

The existing agreement with Baker Tilly will expire with the completion of the audit for fiscal year 12/31/23. Administration is proposing that the audit services contract be extended for the fiscal years ending 12/31/24 through 12/31/28. The following provides some reasons as to why Administration is recommending the extension of the contract with the current independent audit firm.

- There is a strong possibility that the Director of Finance and Information Systems may be retiring in 2024. Given the possibility of this retirement, in order to avoid the least number of disruptions to the organization, it would be advisable to retain the current audit firm since the firm is familiar with the complexities of the City's structure and financial processes which will allow a smoother transition for the City and new director.
- It is of the opinion of the Director of Finance and Information Systems that Baker Tilly provides a very thorough analysis of the City's internal controls and requires the City's staff to provide sufficient supporting documentation to determine if proper internal controls are in place and, if applicable, that transactions have been posted properly and with the proper documentation.

- Baker Tilly responds quickly to questions and/or needed assistance with financial transaction questions throughout the year and not just during the annual audit review.
- Baker Tilly, throughout the year, also provides the City with assistance, if needed, on financial topics unrelated to the annual audit.
- If needed, Baker Tilly is staffed with the expertise to assist the City staff with the implementation of new accounting standards.
- Baker Tilly assists the City with the preparation of the Annual Comprehensive Financial Report (ACFR) and the Annual Financial Report submission to the Illinois State Comptroller which is very beneficial for the organization and the finance director.

Administration is recommending the approval of the pricing structure offered below.

Year	Financial Audit*	Single Audit**	Totals
2024	\$77,000	\$12,500	\$89,500
2025	80,850	13,130	93,980
2026	84,890	13,790	98,680
2027	89,130	14,480	103,610
2028	93,590	15,200	108,790

*The quoted fees include for the financial audit include the Section GATA-required in-relation to opinion over the CYEFR and the compilation of the Illinois Comptroller's Office AFR.

** The quoted fees included for the single audit are for the testing of up to two major federal programs. If additional major program testing is required, additional fees will be discussed.

BUDGET IMPACT: The various funds of the City budget annually for costs incurred from the independent audit.

SUPPORTING DOCUMENTS:

1. Baker Tilly Fee Quote



July 26, 2023

City of Galesburg, Illinois

Fee quote for professional auditing services

Value for fees

Value means more than simply checking boxes and meeting your requirements. Value means services that lead to meaningful insights, help improve efficiencies and direct more dollars and resources to achieving the City's mission.

Delivering a professional fee estimate for the City of Galesburg

We are excited about the opportunity to work with the City and have prepared the below fee estimate to meet the City's needs and objectives. Our fees allow for thorough and insightful advice from experienced professionals without unnecessary add-on charges.

YEAR	FINANCIAL AUDIT *	SINGLE AUDIT **	TOTALS
2024	\$ 77,000	\$ 12,500	\$ 89,500
2025	80,850	13,130	93,980
2026	84,890	13,790	98,680
2027	89,130	14,480	103,610
2028	93,590	15,200	108,790

* The quoted fees include for the financial audit include the GATA-required in-relation to opinion over the CYEFR and the compilation of the Illinois Comptroller's Office AFR.

** The quoted fees included for the single audit are for the testing of up to two major federal programs. If additional major program testing is required, we will discuss any additional fees with you.

Avoiding surprises and a nickel-and-dime billing approach

Routine phone calls, emails and quick consultations are included in the City's fee estimate. We do not believe in billing for every question, comment or concern, and we encourage you to discuss any unusual transactions with us to gain efficiencies for year-end.

If an issue arises, your engagement team members will work with you to determine what assistance is required and arrange an appropriate fee at that time. We will **always** tell you if the assistance you need is out of scope, and we **never** perform additional work without approval.

VALUE FOR FEES

Detailing our assumptions

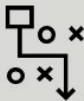
Our estimate is based on the below assumptions. Should any of these change during the engagement, we will contact the City immediately and prepare a change order detailing the new requirements and corresponding budget impact. We will not perform additional work without the City's approval.

The engagement assumptions include:

- Adequate support, preparedness and cooperation from the City's management
- Organized books and records
- Fees based on current assurance standards
- No major scope of organizational changes

Supporting you with our value-for-fees approach

We will provide the highest quality service for a fair and reasonable fee. Below is an overview of our value-for-fees approach and how it benefits you.

 A team that works with a similar client base and is ready to lead a smooth and beneficial transition	 Frequent check-ins and timely responses to your inquiries	 Controlled costs through a service approach designed for your organization; no surprise billing or add-on charges	 Knowledge retention through a commitment to staff continuity	 Proactive ideas and industry insight shared year-round via complimentary articles, toolkits, webinars, e-books, alerts, whitepapers and newsletters
 Support from the full breadth and depth of Baker Tilly's resources across the U.S. and around the world	 Practical, flexible and collaborative approach designed for your unique needs	 Full range of service solutions to grow with your needs	 Use of innovative technology and software tools to support real-time communication, efficiencies and compliance	 High level of experienced partner and manager involvement for a big-picture perspective

COMMITMENT TO VALUE FOR FEES

The City can expect exceptional service paired with a fair, competitive fee arrangement that allows us to deliver continuous value throughout our relationship.

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Minority and/or Woman owned Business Startup Assistance Program for Pho Lover.

SUMMARY RECOMMENDATION: The KCAP Review Committee has recommended the approval of a \$10,000 Startup Assistance grant. The Interim City Manager and Director of Community Development concur with this recommendation.

BACKGROUND: City Council approved new business incentive programs during their February 21, 2022 meeting. The intent of the programs was to increase minority and/or women owned businesses.

Pho Lover is located at 1349 N Henderson St and recently opened as a Vietnamese restaurant providing Vietnamese food, authentic Vietnamese coffee and soft drinks. Please refer to the KCAP letter for additional information.

Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is eligible to receive \$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. It is anticipated there will be at least six full-time and two part-time positions by the end of year two. This request is eligible for \$10,000.

BUDGET IMPACT: If approved, the \$10,000 grant would be paid from the Planning Fund (054).

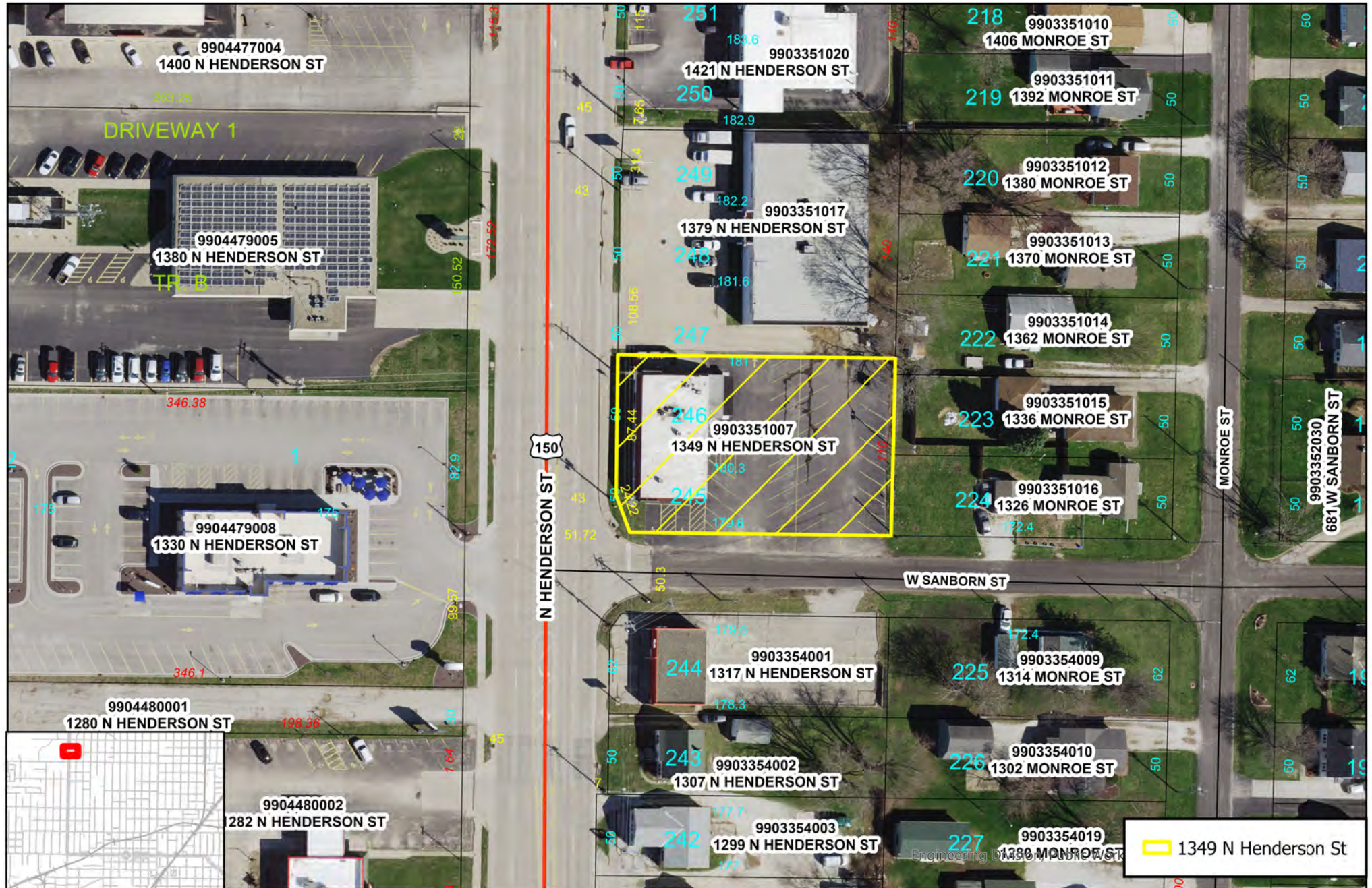
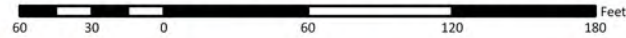
SUPPORTING DOCUMENTS:

1. Aerial map
2. Correspondence from Knox County Area Partnership, with grant review committee recommendation dated July 27, 2023.
3. Grant Agreement



Pho Lovers

Minority/Women owned Startup Grant



The information included in this map is intended to be advisory only and is NOT designed or intended to be used as a substitute for an accurate field survey, as performed by a Registered Land Surveyor, to determine precise property location

July 27, 2023

**KNOX COUNTY
AREA PARTNERSHIP
FOR ECONOMIC DEVELOPMENT**



**200 E MAIN ST, STE 200
GALESBURG, IL 61401
309-343-1194**

July 27th, 2023

Honorable Members of the Galesburg City Council,

This letter is a formal recommendation for Pho Lovers Restaurant to receive \$10,000 in support from the City's startup assistance grant program. The project described below was reviewed by the KCAP Grant Review Committee on Wednesday July 26th, 2023 and it received a recommendation from the Committee for funding from the Minority/Women Startup Grant program.

Pho Lovers is a new Vietnamese restaurant located at 1349 N. Henderson St. Xiao Lou Liu is the owner and operator. Pho Lovers is a full-service restaurant providing Vietnamese cuisine and coffee. The business operates seven days per week from 11:00AM to 9:30PM. The restaurant currently employs six full-time workers and two part-time workers. Pho Lovers intends to utilize grant proceeds to undertake marketing efforts, particularly as Knox College students begin to arrive for the fall semester. The business opened in late March, but is within the 6-month window we use as a benchmark to define "startup" for the purposes of this grant.

The Knox County Area Partnership for Economic Development convened the Grant Review Committee to review Pho Lovers' application and members of the Committee were provided with a complete business plan, financials and other informational items to aid in their consideration. The Committee consists of area commercial bankers, a small business owner and City staff. For this project, the Committee consisted of:

- Galesburg Mayor Peter Schwartzman
- Pippi Ardennia, small business owner
- Lance Oetting, Midwest Bank
- Zach Maher, First-Mid Bank and Trust
- Brad Clark, Tompkins State Bank
- Steve Gugliotta, City of Galesburg
- Ken Springer, Knox County Area Partnership for Economic Development

By design, the Committee involves commercial lenders with years of experience in credit analysis and individuals who have experience running small businesses. We feel that this expertise gives an added level of safety to the City when making granting decisions.

In conclusion, the Committee voted to recommend to the Galesburg City Council that this grant application be given final approval. The Committee felt that the risk profile for this request was appropriate for the intent of the program and that the recipient met all of the application requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Springer".

Ken Springer, President

The Knox County Area Partnership for Economic Development

GALESBURG ASSISTANCE PROGRAM GRANT AGREEMENT

THIS AGREEMENT is made and entered into this 7th day of August, 2023 (the “EFFECTIVE DATE”), by and between the City of Galesburg, an Illinois municipal corporation (hereinafter referred to as “CITY”), and Yi Feng Long Gourmet Food Group, d/b/a Pho Lover (hereinafter the “GRANTEE”).

WHEREAS, the Mayor and City Council desire to increase the number of business start-ups owned by minorities, women and persons with disabilities and/or also encourage businesses to reuse vacant spaces on the south side (south of Main St) of Galesburg; and

WHEREAS, the Mayor and City Council of the CITY approved the Business Collateral Assistance Program, Business Startup Assistance Program and Southside Occupancy Assistance Program (hereinafter the “PROGRAM”) at their February 21, 2022 meeting to aid businesses with certain qualifying expenses; and

WHEREAS, the GRANTEE is the owner of a qualifying business located within the CITY and has applied for a grant(s) through the PROGRAM, and the CITY has approved such application(s).

NOW, THEREFORE, the parties, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, agree as follows:

Section 1. Grant Amount. Upon the execution of this Agreement, the CITY shall cause the disbursement of proceeds in an amount not to exceed \$10,000 for the Startup Assistance Program (the “GRANT”).

Section 2. Grant Requirements. GRANTEE agrees that it shall utilize the GRANT solely for purposes in connection with the business located at the 1349 N Henderson St, Galesburg, IL 61401, Parcel Identification Number 99-03-351-007 and as outlined in its funding request previously submitted by the GRANTEE, which is incorporated by reference into this agreement. GRANTEE hereby accepts the funding for the sole purposes listed in its said funding request and agrees that the funds provided by the CITY shall be used for those purposes, and no other. A GRANTEE’s request for any modification must be made in writing and approved by CITY before any expenditures differing from the original GRANT award are paid from funds provided by CITY.

Section 3. Representations of GRANTEE. In connection with the GRANT, the GRANTEE represents and warrants that:

- a. It operates as a business enterprise or organization lawfully conducting business in Illinois; and
- b. The business, including all owners with at least 10% ownership, is/are in good standing with the CITY and the State of Illinois (i.e., no outstanding fines or fees, no tax delinquencies, food/beverage tax and/or hotel/motel tax paid to date, and possess all required licenses); and
- c. Provide proof of job creation to the CITY via a payroll report within one year of the EFFECTIVE DATE; and
- d. Financial records must be kept for inspection and/or audit for a period of two years after the EFFECTIVE DATE. Financial records include receipts documenting actual expenditures, payroll statements, vouchers, invoices and bills, covering all receipts and expenditures of GRANT funds. The GRANTEE recognizes the right of CITY or its designee to make a full audit of GRANTEE’s records relating to this GRANT; and
- e. Guarantee the repayment of funds in the event of default.

Section 4. CITY not liable. The parties agree that the CITY is not herein entering into any contract or agreement with any vendors or contractors for the purchase of any goods or services under the PROGRAM. The

parties also agree that the CITY is not in any manner providing any warranties or other assurances about the quality or suitability of any goods or services provided to the GRANTEE for under the PROGRAM. The parties agree further that GRANTEE shall hold the CITY harmless for any damages to persons or property that may occur during or in any manner arising from the PROGRAM.

Section 5. Default. If the CITY determines that any funds have been disbursed for ineligible activities, in violation of the terms of this Agreement, the CITY shall provide written notice of said violation to the GRANTEE. The CITY shall be entitled to terminate this Agreement within five days of said written notice. GRANTEE shall, within 30 days of a written demand made by the CITY, reimburse the CITY for all funds disbursed for said ineligible costs.

The CITY may, at its option, continue further disbursements pursuant to this Agreement after any disbursement for any ineligible activities if the GRANTEE reimburses the CITY for the improper disbursements, or otherwise cures the violation to the CITY's satisfaction.

If the GRANTEE fails to fulfill the obligations specified under Section 3 the City shall provide written notice of default to the GRANTEE, and the GRANTEE shall, within 30 days of a written demand made by the City, reimburse the CITY for all funds provided under this agreement.

In the event the GRANTEE should default under any of the provisions of this Agreement and the City should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the GRANTEE herein contained the GRANTEE agrees that it will on demand therefore pay to the City the reasonable fees of such attorneys and such other expenses so incurred by the City.

Section 6. Notices. Required notices, as provided herein, shall be mailed by first class mail, and shall be deemed served on the party in question on the date of mailing. Said notices shall be addressed to the pertinent party at addresses listed below.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed as of the day and year first above written.

CITY OF GALESBURG, an Illinois
municipal corporation,

Grantee (Yi Feng Long Gourmet Food Group, d/b/a Pho Lover)

By: _____
Peter Schwartzman, Mayor

By: _____
XiaoLou Liu, Owner

Attest: _____
Kelli Bennewitz, City Clerk

Address: 55 W. Tompkins St
Galesburg, IL 61401

Address: 1349 N Henderson St
Galesburg, IL 61401

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Minority and/or Woman owned Business Startup Assistance Program for Country Square Treasures.

SUMMARY RECOMMENDATION: The KCAP Review Committee has recommended the approval of a \$10,000 Startup Assistance grant. The Interim City Manager and Director of Community Development concur with this recommendation.

BACKGROUND: City Council approved new business incentive programs during their February 21, 2022 meeting. The intent of the programs was to increase minority and/or women owned businesses.

Country Square Treasures is located at 1640 N Henderson Street and will be a retail location that provides space for up to 65 vendors to rent individual booths to display and sell their handmade and retail offerings. Please refer to the KCAP letter for additional information.

Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is eligible to receive \$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. In addition to the owner, there is 1 full-time and 3-5 part-time positions by the end of year two. This request is eligible for \$10,000.

BUDGET IMPACT: If approved, the \$10,000 grant would be paid from the Planning Fund (054).

SUPPORTING DOCUMENTS:

1. Aerial map
2. Correspondence from Knox County Area Partnership, with grant review committee recommendation dated July 27, 2023.
3. Grant Agreement



Community Development Department

Community Development Department

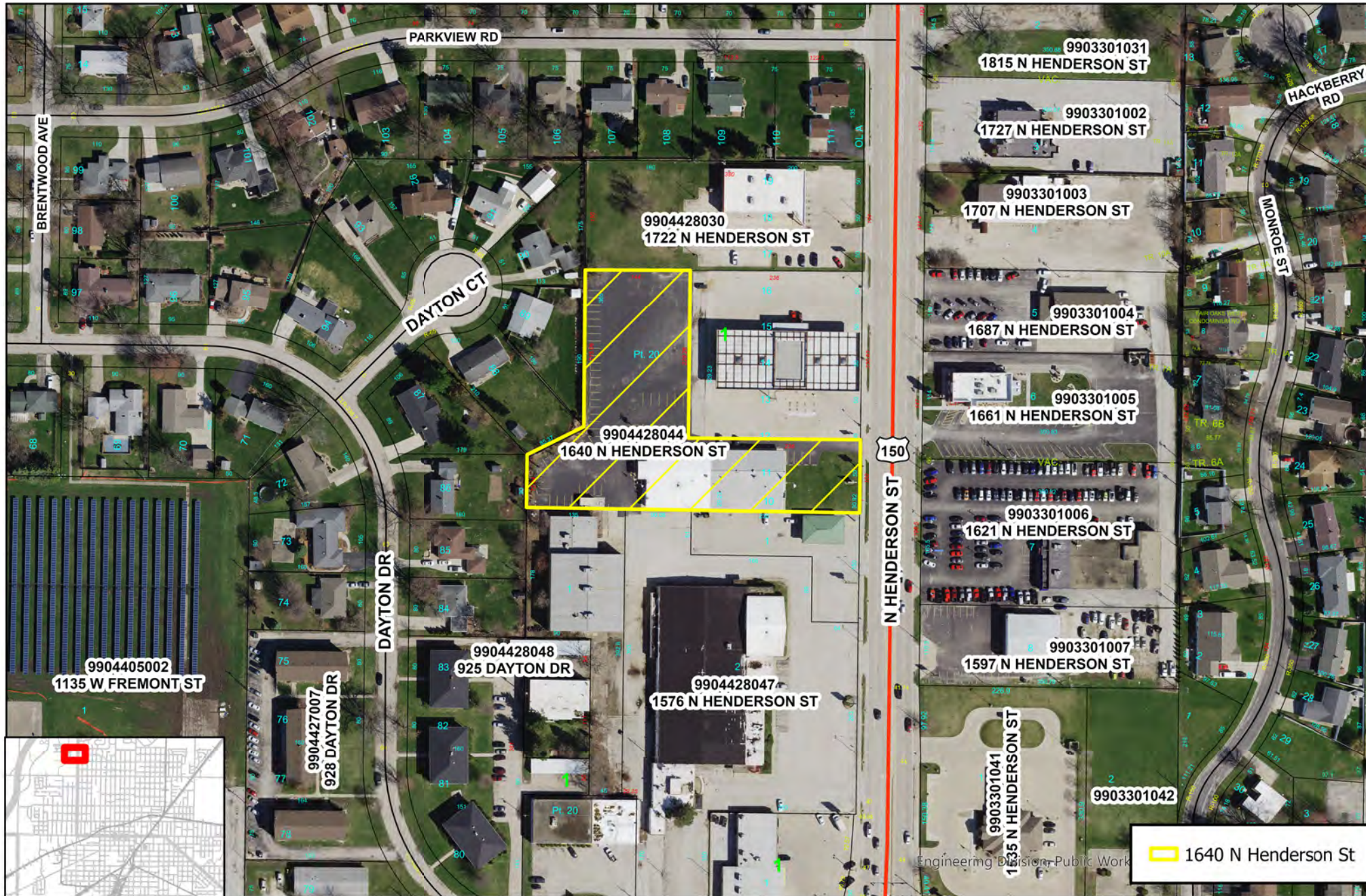
Country Square Treasures

Minority/Women owned Startup Grant

[Back to Agenda](#)



140 70 0 140 280 420 Feet



The information included in this map is intended to be advisory only and is NOT designed or intended to be used as a substitute for an accurate field survey, as performed by a Registered Land Surveyor, to determine precise property location

July 27, 2023

**KNOX COUNTY
AREA PARTNERSHIP
FOR ECONOMIC DEVELOPMENT**



**200 E MAIN ST, STE 200
GALESBURG, IL 61401
309-343-1194**

July 27th, 2023

Honorable Members of the Galesburg City Council,

This letter is a formal recommendation for a new venture called Country Square Treasures to receive \$10,000 in support from the City's startup assistance grant program. The project described below was reviewed by the KCAP Grant Review Committee on Wednesday July 26th, 2023 and it received a recommendation from the Committee for funding from the Minority/Women Startup Grant program.

Country Square Treasures is a sole-proprietorship operated by Janet Holmberg. The business is a craft mall that allows multiple vendors to lease display space in a shared location. The business is located at 1640 North Henderson St. and occupies 3,500 square feet of space. Janet and her staff operate the point of sale, market the business, remit funds to vendors and handle sales tax collections for the individual vendors in exchange for a percentage of the sale. By partnering with multiple vendors, Country Square Treasures maintains a diverse and rotating product mix for shoppers. The business operates seven days a week. The business opened in June, but is within the 6-month window we use as a benchmark to define "startup" for the purposes of this grant. Janet intends to use City grant funds to undertake additional marketing as well as to prepare a yet-unused portion of her building for additional retail space.

The Knox County Area Partnership for Economic Development convened the Grant Review Committee to review Janet's application and members of the Committee were provided with a complete business plan, financials and other informational items to aid in their consideration. The Committee consists of area commercial bankers, a small business owner and City staff. For this project, the Committee consisted of:

- Galesburg Mayor Peter Schwartzman
- Pippi Ardennia, small business owner
- Lance Oetting, Midwest Bank
- Zach Maher, First-Mid Bank and Trust
- Brad Clark, Tompkins State Bank
- Steve Gugliotta, City of Galesburg
- Ken Springer, Knox County Area Partnership for Economic Development

By design, the Committee involves commercial lenders with years of experience in credit analysis and individuals who have experience running small businesses. We feel that this expertise gives an added level of safety to the City when making granting decisions.

In conclusion, the Committee voted to recommend to the Galesburg City Council that this grant application be given final approval. The Committee felt that the risk profile for this request was appropriate for the intent of the program and that the recipient met all of the application requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Springer".

Ken Springer, President
The Knox County Area Partnership for Economic Development

GALESBURG ASSISTANCE PROGRAM GRANT AGREEMENT

THIS AGREEMENT is made and entered into this 7th day of August, 2023 (the "EFFECTIVE DATE"), by and between the City of Galesburg, an Illinois municipal corporation (hereinafter referred to as "CITY"), and Country Square Treasures (hereinafter the "GRANTEE").

WHEREAS, the Mayor and City Council desire to increase the number of business start-ups owned by minorities, women and persons with disabilities and/or also encourage businesses to reuse vacant spaces on the south side (south of Main St) of Galesburg; and

WHEREAS, the Mayor and City Council of the CITY approved the Business Collateral Assistance Program, Business Startup Assistance Program and Southside Occupancy Assistance Program (hereinafter the "PROGRAM") at their February 21, 2022 meeting to aid businesses with certain qualifying expenses; and

WHEREAS, the GRANTEE is the owner of a qualifying business located within the CITY and has applied for a grant(s) through the PROGRAM, and the CITY has approved such application(s).

NOW, THEREFORE, the parties, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, agree as follows:

Section 1. Grant Amount. Upon the execution of this Agreement, the CITY shall cause the disbursement of proceeds in an amount not to exceed \$10,000 for the Startup Assistance Program (the "GRANT").

Section 2. Grant Requirements. GRANTEE agrees that it shall utilize the GRANT solely for purposes in connection with the business located at the 1640 N Henderson St, Galesburg, IL 61401, Parcel Identification Number 99-04-428-044 and as outlined in its funding request previously submitted by the GRANTEE, which is incorporated by reference into this agreement. GRANTEE hereby accepts the funding for the sole purposes listed in its said funding request and agrees that the funds provided by the CITY shall be used for those purposes, and no other. A GRANTEE's request for any modification must be made in writing and approved by CITY before any expenditures differing from the original GRANT award are paid from funds provided by CITY.

Section 3. Representations of GRANTEE. In connection with the GRANT, the GRANTEE represents and warrants that:

- a. It operates as a business enterprise or organization lawfully conducting business in Illinois; and
- b. The business, including all owners with at least 10% ownership, is/are in good standing with the CITY and the State of Illinois (i.e., no outstanding fines or fees, no tax delinquencies, food/beverage tax and/or hotel/motel tax paid to date, and possess all required licenses); and
- c. Provide proof of job creation to the CITY via a payroll report within one year of the EFFECTIVE DATE; and
- d. Financial records must be kept for inspection and/or audit for a period of two years after the EFFECTIVE DATE. Financial records include receipts documenting actual expenditures, payroll statements, vouchers, invoices and bills, covering all receipts and expenditures of GRANT funds. The GRANTEE recognizes the right of CITY or its designee to make a full audit of GRANTEE's records relating to this GRANT; and
- e. Guarantee the repayment of funds in the event of default.

Section 4. CITY not liable. The parties agree that the CITY is not herein entering into any contract or agreement with any vendors or contractors for the purchase of any goods or services under the PROGRAM. The

parties also agree that the CITY is not in any manner providing any warranties or other assurances about the quality or suitability of any goods or services provided to the GRANTEE for under the PROGRAM. The parties agree further that GRANTEE shall hold the CITY harmless for any damages to persons or property that may occur during or in any manner arising from the PROGRAM.

Section 5. Default. If the CITY determines that any funds have been disbursed for ineligible activities, in violation of the terms of this Agreement, the CITY shall provide written notice of said violation to the GRANTEE. The CITY shall be entitled to terminate this Agreement within five days of said written notice. GRANTEE shall, within 30 days of a written demand made by the CITY, reimburse the CITY for all funds disbursed for said ineligible costs.

The CITY may, at its option, continue further disbursements pursuant to this Agreement after any disbursement for any ineligible activities if the GRANTEE reimburses the CITY for the improper disbursements, or otherwise cures the violation to the CITY's satisfaction.

If the GRANTEE fails to fulfill the obligations specified under Section 3 the City shall provide written notice of default to the GRANTEE, and the GRANTEE shall, within 30 days of a written demand made by the City, reimburse the CITY for all funds provided under this agreement.

In the event the GRANTEE should default under any of the provisions of this Agreement and the City should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the GRANTEE herein contained the GRANTEE agrees that it will on demand therefore pay to the City the reasonable fees of such attorneys and such other expenses so incurred by the City.

Section 6. Notices. Required notices, as provided herein, shall be mailed by first class mail, and shall be deemed served on the party in question on the date of mailing. Said notices shall be addressed to the pertinent party at addresses listed below.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed as of the day and year first above written.

CITY OF GALESBURG, an Illinois
municipal corporation,

Grantee (Country Square Treasures)

By: _____
Peter Schwartzman, Mayor

By: _____
Janet Holmberg, Owner

Attest: _____
Kelli Bennewitz, City Clerk

Address: 55 W. Tompkins St
Galesburg, IL 61401

Address: 1640 N Henderson St
Galesburg, IL 61401

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Agreement for professional services for preparation of bid documents for Phase 2 HVAC System, boiler system, and ceiling replacement at the Hawthorne Municipal Pool.

SUMMARY RECOMMENDATION: The Interim City Manager, Interim Director of Public Works, Director of Parks and Recreation, and Purchasing Agent recommend approval of the agreement for professional services from Klingner and Associates, PC for the preparation of bid documents for an interior renovation of HVAC, boiler, and ceiling of the Hawthorne Municipal Pool facility in the amount of \$105,500.

BACKGROUND: At the March 28, 2022, City Council work session, the consensus of the Council was to move forward with the repairs to the Hawthorne Municipal Pool building as recommended by Klingner and Associates, who also served as Construction Manager for the exterior and structural renovations. Phase I is near completion. Klingner and Associates have been part of this project since the beginning and are recommended to continue with Phase II. For this phase of the project, the bid documents will include the renovation of the following items.

- HVAC System
- Replacement of the existing boiler, condensate return pumps, deaerator tank, water softening system and boiler room controls
- Ceiling replacement in corridor and both locker rooms
- Replacement of the Aluminum stairs to the balcony to be code compliant
- Railing at the balcony bleacher area to be code compliant
- Paint areas for uniformity

In addition to preparing bid documents for the project, the scope of work also includes architectural services, mechanical engineering, asbestos abatement design with construction documents, bidding assistance and construction administration. The total cost of the agreement is a lump sum of \$105,500.

BUDGET IMPACT: There are sufficient funds for the cost of the professional services agreement and the renovation to be paid for from the Planning Fund.

SUPPORTING DOCUMENTS:

1. Klingner and Associates, P.C. Professional Service Agreement

PROPOSAL FOR: City of Galesburg
REGARDING: Hawthorne Pool – Phase 2 Renovation
Galesburg, IL
DATE: May 9, 2023

PROJECT UNDERSTANDING

The City of Galesburg (Client) has requested that Klingner & Associates, P.C. (Klingner) provide a proposal for Construction Documents for the Phase 2 renovation of the Hawthorne Pool building located at 2331 Veterans Drive in Galesburg, IL. The following Scope of Services is for renovating the existing building.

The building currently has existing boiler system that serves the facility. The existing HVAC system serving the pool does not include air conditioning and dehumidification. The Client would like to install a new HVAC system that does include air conditioning and dehumidification for the pool and the associated locker rooms and offices. Based on ASHRAE recommendations the pool room air temperature should be kept 2-4°F greater than the water temperature to reduce pool water evaporation. The recommended pool water temperature for a public pool is 75-85°F with a relative humidity of 50-60%.

The Client would like to include an alternate design to include replacement of the existing boiler serving the facility. This will be limited to the boiler and associated condensate return pumps, deaerator system, water softening system, and controls located within the boiler room. All existing piping, controls, and equipment outside of the boiler room will remain.

In conjunction with the HVAC system replacement, ceilings will be replaced. Ceiling replacement is anticipated to take place in the following locations: Corridor in pool area, Women's Locker Room, and Men's Locker Room. The aluminum stair to the balcony bleacher area at the second level will be replaced with a code compliant design. The railing at the balcony bleacher area will be replaced with a code compliant design for safety purposes. Miscellaneous areas will be called out to be painted where necessary.

According to previous asbestos inspections, the ceiling panels in the east corridor contain transite asbestos as well as the exposed pipe insulation in several areas. Klingner has included Scope for asbestos abatement design for the removal of these materials. New ceiling and pipe insulation materials will be called out to replace where these materials are removed.

Klingner's Scope of Services will be for architectural services, mechanical engineering, and asbestos abatement design with the following phases: Construction Documents (CD), Bidding, and Construction Administration (CA). A full description of phases is included below.

The scope of services will be provided in accordance with the Klingner & Associates, P.C. attached General Terms and Conditions.

We have excluded any Scope for any pool system/equipment replacement as well as IDPH coordination/submittals.

SCOPE OF SERVICES

I. ARCHITECTURE

i. Construction Documents (CD)

The CDs will serve as the building permit, bid and construction set. Deliverables during this phase of work include:

1. Coordination with mechanical engineer.
2. Prepare architectural building CDs including plans, elevations, details, and specifications as required for permit, bidding, and construction, including:
 - a. Floor plan.
 - b. Interior elevations.
 - c. Reflected Ceiling Plan
 - d. Miscellaneous details.
3. Prepare specification documentation, including front end and technical specifications.
4. Submit ninety percent (90%) review plans to Owner for approval.
5. Make reasonable final adjustments and submit one hundred percent (100%) plans for permit review.

ii. Bidding

1. Prepare bid form.
2. Prepare the advertisement for bid.
3. Respond to bidder inquiries and issue addenda, if needed.
4. Attend bid opening and prepare bid tabulation and recommendation to the Client regarding the potential award of a contract.

iii. Construction Administration (CA)

1. Draft AIA contract between Owner and Contractor (AIA A101).
2. Attend one (1) pre-construction meeting and provide minutes.
3. Review submittals (product data) and shop drawings.
4. Perform observation of construction on site via eighteen (18) periodic site visits.
5. Review all Pay Applications and Waivers of Lien.
6. Final inspection to complete punch list. Provide Certificate of Substantial Completion for start of one-year warranty period.

II. MECHANICAL ENGINEERING

i. Construction Documents (CD)

1. Visit site to obtain field measurements and evaluate necessary electrical modification.
2. Design and detail installation of the new HVAC systems:
 - a. Perform building HVAC load calculations.
 - b. Coordinate equipment selections with equipment sales representatives.
 - c. Reuse existing steam and condensate piping if feasible (steam coils in the outdoor pool unit) and extend to new unit.

- d. Replacement of the existing boiler system including the steam boiler, condensate return pumps, deaerator tank, water softening system, and controls within the boiler room.
- e. Reconnect and reuse as much of the existing duct as possible.
- f. Design duct connection from outdoor unit to duct installed in the crawlspace beneath the pool deck.
- g. Design locker room HVAC systems.
- h. Design mini-split system for the mezzanine offices.
- i. Coordinate electrical service upgrade with utility company.
- j. Design new electric service and interface with existing electrical panel.
- k. Design electrical feeders to new HVAC equipment.

3. Provide Technical Specifications

ii. Bidding

1. Respond to bidder inquiries and issue addenda, if needed.

iii. Construction Administration (CA)

1. Review submittals (product data) and shop drawings.
2. Address Requests for Information (RFIs)
3. Up to Six (6) site visits by mechanical engineer during construction.

III. ASBESTOS ABATEMENT DESIGN SERVICES

i. Construction Documents (CD)

1. Coordinate with project design team (architecture & MEP) as final plan set is developed.
2. Provide an opinion of cost for asbestos abatement.
3. Prepare technical specifications and drawings for abatement/removal of asbestos containing building materials in areas to be disturbed by renovations.
4. Abatement specifications and drawings are to be included with the final design set drawings.

ii. Bidding

1. Attend one (1) pre-bid conference to address technical aspects concerning abatement.
2. Prepare addenda during bidding (if necessary)

iii. Construction Admin (CA)

1. Review submittals.
2. Address Requests for Information (RFIs).
3. Perform final clearance testing in abatement areas.

IV. CONSULTANT SERVICES

Klingner does not anticipate the need to hire any subconsultants for this project. If agreements are requested to be held with a subconsultant and an agreement can be reached, Klingner will hold the subconsultant agreement for 1.10 times the cost of all subconsultant fees for the services being requested.

V. SCHEDULE

We plan to submit drawings and specifications for review at ninety percent (90%), and one hundred percent (100%) complete. The proposed submittal dates will be coordinated with the Owner at the time this agreement between Klingner and Owner is fully executed.

VI. COMPENSATION

Compensation shall be based on a lump sum fee as per the following breakdown. Payments shall be made in accordance with the Klingner & Associates, P.C.'s General Terms and Conditions. These fees are generated in relation to the Scope of Services herein.

Lump Sum Fee:

Construction Documents	\$65,000
Bidding Phase	\$ 5,000
Construction Administration	\$20,000
\$90,000 Total w/out Alternate	

Design Alternate for Boiler Replacement – Lump Sum: \$15,500 _____ Initial, if accepted

VII. INFORMATION TO BE PROVIDE TO KLINGNER & ASSOCIATES, P.C.

- i. Owner input and timely approval of review documents to maintain schedule.

VIII. REIMBURSABLE EXPENSES

- i. Reimbursable expenses will be charged according to the attached “Reimbursable Expense Itemization”. We do not anticipate any reimbursable expenses at this time.

IX. AVAILABLE SERVICES

- i. The following Available Services are not included in the above Scope of Services herein, but can be provided upon request and as mutually agreed upon.
 1. Anything not specifically listed as included above.
 2. Meetings or site visits other than those mentioned in the Scope of Services herein.
 3. Construction material testing Services.
 4. Special structural inspections.
 5. Development of 3-D computer models for deliverables and use other than as a design tool during the design phase.
 6. Design of new steam and condensate piping to the existing boiler or natural gas piping if the existing steam piping if deemed insufficient.
 7. Electrical engineering regarding any electrical/lighting replacement unless listed as included above.
 8. Pool equipment/system replacement.
 9. Selection of phone/data system equipment.
 10. Audio / Video system design.
 11. Security / Surveillance camera system design.
 12. Design revisions or out of sequence work initiated by the Owner after approvals.
 13. Permit applications not listed in the above scope.
 14. Coordination and representation with the City of Galesburg on permit issues not listed in the scope above.

X. APPROVAL

All work will be performed in accordance with the Klingner & Associates, P.C.’s General Terms and Conditions attached or as mutually modified. The return of a signed copy of this Agreement to Klingner will signify acceptance of this proposal and initiation of our services.

Cody N. Basham, AIA, CSI	May 9, 2023
Senior Architect	Date
Klingner & Associates, P.C.	

City of Galesburg	Date

GENERAL TERMS AND CONDITIONS

DEFINITIONS: The term Client shall be herein interpreted as the person, corporation, or public entity to which this contract is made. The term E/A/S is any division of Klingner & Associates, P.C. providing the professional Engineering, Architectural, or Surveying services.

SCOPE OF SERVICES: Services are limited to those specifically listed; they do not include others not set forth or not listed which are expressly excluded from the scope of the E/A/S's services unless separately provided in writing, including but not limited to special inspections and structural tests as defined in Sections 1701 through 1715 of the International Building Code (IBC). The E/A/S assumes no responsibility to perform or provide any services not specifically listed.

STANDARD OF PRACTICE: Services performed by the E/A/S under this agreement will be conducted in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions. No other representation, expressed or implied, and no warranty or guarantee is included or intended in this agreement, or in any report, opinion, document or otherwise.

FIDUCIARY RESPONSIBILITY: The Client confirms that neither the E/A/S nor any of the E/A/S's subconsultants or subcontractors has offered any fiduciary service to the Client and no fiduciary responsibility shall be owed to the Client by the E/A/S or any of the E/A/S's subconsultants or subcontractors as a consequence of the E/A/S's entering into this Agreement with the Client.

CHANGED CONDITIONS: This Agreement is based on conditions actually known by or disclosed to the E/A/S. If other conditions not originally known or disclosed become known or disclosed, the E/A/S may require a renegotiation of appropriate portions of this Agreement (e.g., compensation or scope of service).

INFORMATION PROVIDED BY OTHERS: The Client shall furnish and grant permission to use, at the Client's expense, all information, requirements, reports, data, surveys and instructions as defined in the Scope of Services of this Agreement. The E/A/S may use such information, requirements, reports, data, surveys and instructions in performing its services and is entitled to rely upon the accuracy and completeness thereof without independent verifications or investigation.

UNAUTHORIZED CHANGES: In the event the Client, the Client's contractors or subcontractors, or anyone for whom the Client is legally liable makes or permits to be made any changes to any reports, plans, specifications or other construction documents prepared by the E/A/S without obtaining the E/A/S's prior written consent, the Client shall assume full responsibility for the results or consequences of such changes. Therefore the Client waives any claim against the E/A/S and releases the E/A/S from any liability arising directly or indirectly from such unapproved changes whether or not known by the E/A/S.

CHANGE ORDERS: The Client agrees not to make any claim directly or indirectly against the E/A/S on the basis of professional negligence, breach of contract, or otherwise with respect to the costs of approved Covered Change Orders unless the costs of such approved Covered Change Orders exceed fifteen percent (15%) of Construction Cost, and then only for an amount in excess of such percentage. For purposes of this paragraph, the cost of Covered Change Orders will not include any costs that Client would have incurred if the Covered Change Order work had been included originally without any imprecision, incompleteness, error, omission, ambiguity, or inconsistency in the Contract Documents and without any other error or omission of the E/A/S related thereto.

BETTERMENT: If, due to the E/A/S's negligence, a required item or component of the Project is omitted from the E/A/S's construction documents, the E/A/S shall not be responsible for paying the cost required to add such item or component to the extent that such item or component would have been required and included in the original construction documents. In no event will the E/A/S be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project.

COMPENSATION METHODS: The "Lump Sum" method includes compensation for the E/A/S's services and services of outside the E/A/S's, if any. Appropriate amounts will be incorporated in the Lump Sum to account for labor, overhead, profit and may or may not include Reimbursable Expenses. The "Standard Hourly Rate" method is an amount equal to the cumulative hours charged per each classification of employee, times a current Standard Hourly Rate (revised annually on July 1st) for each applicable billing classification for all services performed on a Specific Project, plus Reimbursable Expenses and outside the E/A/S charges, if any. The "Payroll Cost Times Multiplier" method is an amount equal to the cumulative hours charged per each classification of employee, times a specified multiplier of the employee's payroll cost. The "Payroll Cost" is defined as the salary and wage of an employee plus the cost of customary and statutory benefits including, but not necessarily limited to, social security contributions, unemployment, health, sick leave, vacation, workers' compensation, incentive and holiday pay applicable thereto. "Reimbursable Expenses" means the actual expenses incurred directly or indirectly in connection with the work including but not limited to the following: transportation and subsistence, telephone and media expenses, reproduction or printing, computer time, and outside the E/A/Ss.

PAYMENT: The E/A/S may invoice for its services and expenses monthly, based on the proportion of the actual work completed at the time of invoicing. Payment due in 15 days. Interest charged at 1% per month on accounts over 30 days. A 3.5% convenience fee will be charged for electronic payments. Please contact our office to pay electronically. Please return a copy of invoice with payment to assure proper credit. In addition, the Client agrees to pay attorney fees, cost and collection expenses if incurred by the E/A/S to obtain payment. If payment request is passed on to a collection agency, the Client agrees to pay the invoice amount and accrued interest, plus the fee of the collection agency. Any claim for payment will be brought in Adams County, Illinois.

RISK ALLOCATION: The E/A/S's liability to the Client for injury or damage to persons or property arising out of work performed for the Client and for which liability may be found to rest upon the E/A/S, other than for professional errors, omissions or negligence will be limited to the E/A/S's general liability insurance coverage of \$1,000,000.00.

LIMITATION OF LIABILITY: For any damage on account of professional errors, omissions or negligence will be limited to \$100,000.00 or the fee, whichever is less. In no event shall the E/A/S be liable for incidental or consequential damages. This provision is separable from the remainder of this agreement to the extent inconsistent with law.

CONSTRUCTION CONTINGENCY: Client recognizes and expects that certain Change Orders may be required to be issued as the result in whole or part of imprecision, incompleteness, errors, omissions, ambiguities, or inconsistencies in the Drawings, Specifications, and other design documentation furnished by the E/A/S or in the other professional services performed or furnished by the E/A/S under this Agreement ("Covered Change Orders"). Accordingly, Client agrees to budget a minimum of five percent (5%) of the total client's construction contractor's bid amount(s) for contingencies.

DEFECTS IN SERVICE: The Client shall immediately report to the E/A/S any defects or suspected defects in the E/A/S's services of which the Client becomes or should have become aware and allow the E/A/S to take measures to minimize the consequences of such a defect. Failure by the Client to notify the E/A/S shall relieve the E/A/S of the costs of remedying the defects claimed above the sum such remedy would have cost had prompt notification been given when such defects were or should have been first discovered.

ILLINOIS REVISED STATUTES COMPLIANCE: The Consultant and he/she and his/her principals have not been barred from signing this as a result of a violation of Sections 33E-3 and 33E-4 of the Criminal Code of 1961 (Chapter 38 of the Illinois Revised Statutes).

TIME OF COMPLETION: The E/A/S will use its best efforts to complete the work by the date indicated in the schedule, but the E/A/S shall incur no liability due to any delay for any reason and the Client's obligation to pay fees and expenses shall not be affected by any delay. In addition, if any delay increases the cost or time required by the E/A/S to perform its services in an orderly, professional and efficient manner, the E/A/S shall be entitled to a reasonable and equitable adjustment in schedule and/or compensation.

OWNERSHIP OF DRAWINGS AND ELECTRONIC INFORMATION: Drawings, tracings, plats, specifications, CADD files, electronic information, and other products produced by the E/A/S may be used in connection with the Client's presently proposed project, but shall otherwise be the E/A/S's property and their use for any other project is not authorized. The Client agrees, to the fullest extent permitted by law, to hold harmless and indemnify the E/A/S from and against all claims, liabilities, losses, damages, and costs, including but not limited to attorney's fees, arising out of or in any way connected with modification, translation, misinterpretation, misuse, or reuse by the Client or others of the machine readable information and data or other electronic data which may be provided by the E/A/S under this Agreement. Contract Documents include both the sealed drawings and the electronic files. If there is a conflict between the two, the sealed drawings will govern.

ACCEPTANCE PERIOD: CADD files shall have an acceptance period of 90 days. During this time, the Client can examine the electronic files and verify their correctness. The E/A/S will remedy any errors discovered in the files during this period. Once the acceptance period ends, the Client has accepted the files and takes responsibility for their ongoing maintenance.

OPINIONS OF PROBABLE COST: In providing opinions of probable cost, the Client understands that the E/A/S has no control over contractor's costs or the price of contractor's labor, equipment or materials, or over the Contractor's method of pricing, and that the opinions of probable cost provided herein are to be made on the basis of the E/A/S's qualifications and experience. The E/A/S makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

HAZARDOUS ENVIRONMENTAL CONDITIONS: Unless expressly stated in writing, the E/A/S does not provide assessments of the existence or presence of any hazardous or other environmental conditions or environmental contaminants or materials ("Hazardous Environmental Conditions"). Client shall inform the E/A/S of any and all known Hazardous Environmental Conditions before services are provided involving or affecting them. If unknown Hazardous Environmental Conditions are encountered, the E/A/S will notify the Client and, as appropriate, government officials of them. The E/A/S may without liability or reduction or delay of compensation due suspend services on the affected portion of the project until Client takes appropriate action to abate, remediate, or remove the Hazardous Environmental Condition. The E/A/S shall not be considered an "arranger", "operator", "generator", "transporter", "owner," or "responsible party" of or with respect to contaminants, materials, or substances: assumes no liability for correction of any Hazardous Environmental Condition; and shall be entitled to payment or reimbursement of expenses, costs, or damages occasioned by undisclosed Hazardous Environmental Conditions.

CONSTRUCTION SERVICES: Should the Client provide construction observation or review with either the Client's representatives or a third party, the E/A/S's services under this Agreement will be considered to be completed upon completion and submittal of the Final Design or the services outlined in the Scope of Work. It is understood and agreed that if the E/A/S's Services under this Agreement do not include project observation, or review of the Contractor's performance, or other construction services, and that such services will be provided by the Client, then the Client assumes all responsibility for interpretation of the Contract Documents and for construction observation or review and waives any claims against the E/A/S that may be in any way connected thereto.

AUTHORITY AND RESPONSIBILITY: The E/A/S (1) does not guarantee the actual bids the Client will receive or the work of any Contractor or Subcontractor, (2) has no authority to stop work by any Contractor or Subcontractor, (3) has no supervision or control as to the work or persons doing the work, (4) does not have charge of the work, (5) is not responsible for safety in, on, or about the job site, and (6) does not have any control of the safety or adequacy of any equipment, building component, scaffolding, supports, forms or other work aids. The E/A/S neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to finish and perform its work in accordance with the Contract Documents.

TERMINATION: This agreement may be terminated by either party on written notice. If terminated by either party (with or without cause), the Client agrees to pay for all services and reimburse all expenses performed or incurred to and including the date written notice of termination is received by either party.

DISPUTE RESOLUTION: Any claims or disputes made during design, construction or post-construction between the Client and the E/A/S shall be submitted to non-binding mediation. The Client and the E/A/S agree to include a similar mediation agreement with all Contractors, Subcontractors, Sub consultants, Suppliers and Fabricators, thereby providing for mediation as the primary method for dispute resolution between all parties.

BINDING EFFECT: This is the entire agreement. It may not be amended except in writing. It shall be binding on both the Client and the E/A/S and their legal representatives, executors, administrators, successors and assigns.

INDEMNIFICATION: The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the E/A/S, his or her officers, directors, employees, agents and sub consultants from and against said damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising out of or in any way connected with the E/A/S's providing emergency services under this Agreement, excepting only those damages, liabilities or costs arising directly from the sole negligence or willful misconduct of the E/A/S.

FAST TRACK/DESIGN-BUILD AND CONSTRUCTION: In consideration of the benefits to the Client of employing the "fast track" process (in which some of the E/A/S's design services overlap the construction work and/or are out of sequence with the traditional project performance or delivery method), and in recognition of the inherent risks of fast tracking to the E/A/S which Client accepts, the Client waives all claims against the E/A/S for design changes and modification of portions of the services already constructed due to the Client's decision to employ the fast track process. The Client further agrees to compensate the E/A/S for all Additional Services required to modify, correct, or adjust the Construction Documents and coordinate them in order to meet the Client's Project requirements because of the Client's knowing decision to construct the Project in a fast track manner.

RIGHT OF ENTRY: Client shall provide for E/A/S's right to enter property owned by Client and/or others in order for E/A/S to fulfill the scope of service for this Project. Client understands that use of exploration equipment may unavoidably cause damage, the correction of which is not the responsibility of E/A/S.

BURIED UTILITIES: Client shall be responsible for designating the location of all utility lines and subterranean structures within the property lines of the Project. Client agrees to waive any claim against the E/A/S and to defend, indemnify and hold harmless for any claim or liability for injury or loss arising from the E/A/S or other persons encountering utilities or other manmade objects that were not called to the E/A/S's attention or which were not properly located on the plans furnished to the E/A/S. Client further agrees to compensate the E/A/S for any time or expenses incurred by the E/A/S in defense of any such claim, in accordance with the E/A/S's standard hourly per diem fee schedule and expense reimbursement policy.

REIMBURSABLE EXPENSE ITEMIZATION

EFFECTIVE JULY 1, 2023 THROUGH JUNE 30, 2024

PRINTING

REPORTS, MANUALS, SPECIFICATIONS COPIES

	<u>B & W</u>	<u>Color</u>
8 1/2" x 11", including Collating & Binding.....	\$ 0.18 Each	\$ 0.52 Each
8 1/2" x 14", including Collating & Binding.....	\$ 0.22 Each	\$ 0.79 Each
11" x 17", including Collating & Binding.....	\$ 0.29 Each	\$ 1.20 Each

PLAN SHEETS (Based On Square Footage Of Media Used)

	<u>B & W</u>	<u>Color</u>
Bond.....	\$ 0.60/sq ft	2.10/sq ft
Vellum	\$ 0.70/sq ft	2.50/sq ft
Mylar	\$ 0.85/sq ft	3.15/sq ft

COMPUTER PLOTTING

Labor cost plus media (\$50.00 minimum charge for non-project related plotting)

GENERAL ITEMS

Mileage (may adjust due to fuel fluctuations)	\$ 0.655 per mile
Reproduction (i.e. Prints, Copies, Plans, etc).....	At Cost + 15%
Computer Aided Design/Drafting	\$ 18.00 per Hour
Long Distance & Cell Calls, Subsistence & Lodging.....	At Cost
Non-reusable Supplies	At Cost + 15%
Boat.....	\$ 315.00/Day
ATV	\$ 84.00/Day
ATV-Truck	\$ 126.00/Day
Digital Copies – CD / Flash Drive.....	\$ 7.50 Ea + Labor

SURVEY ITEMS

Three Dimensional Scanning.....	\$231.00/Hour
Global Positioning & Robotic Survey Instrument.....	\$32.00/Hour
Drone (Imagery)	\$58.00/Hour
Drone (Survey)	\$300.00/Day
Drone (Survey Software)	\$275.00/Day
Wood Lath.....	\$ 1.70 Each
2" x 2" or 1" x 2" Wood Hub	\$ 1.70 Each
Wood Paddle Stake	\$ 2.10 Each
Concrete Monument	\$71.50 Each
Wire Flag Marker	\$ 0.25 Each
Iron Pipe Marker	\$15.75 Each
Rebar Pin Marker	\$ 4.20 Each
Fence Post	\$12.60 Each
GPS Monuments	At Cost
Recorder, Filing Fees	At Cost

ENVIRONMENTAL ITEMS

Peristaltic Pump.....	\$95.00/Day
Bailer.....	\$11.50 Each
PID Meter	\$100.00/Day
pH Meter.....	\$12.60/Day
Geoprobe	\$105.00/Hour
Bentonite	\$21.00/Bag
Sand.....	\$13.50/Bag

TESTING SERVICES

Concrete Slump and Air Tests (ASTM C143 and ASTM C231)	At Labor
Concrete Cylinder Molds.....	\$4.20 Each
Concrete Cylinder Tests (ASTM C39, ASTM C617, and ASTM C31)	\$26.00/Test + Labor
Concrete Cylinder Tests (ASTM C39, ASTM C617, and ASTM C31)	\$18.00 Each + Labor
Moisture Density (Standard ASTM D698)	\$268.00 Each
Atterberg Limits: (Plastic Limit, Liquid Limit & Plasticity Index - ASTM D4318).....	\$105.00 Each
Nuclear Density Tests in-Place (ASTM D2922, ASTM D2950, and ASTM D3017)	\$22.00 Each + Labor

ADDITIONAL SERVICES

Specialty Consultants	Cost + 15%
Laboratory Analysis	Cost + 15%
Aerial Photography	Cost + 15%
Custom Reproductions	Cost + 15%

Reimb Exp effective 07-01-23
Per diem

**CITY OF GALESBURG
COUNCIL LETTER
AUGUST 7, 2023**

AGENDA ITEM: Facility use agreement between District #205 and the City of Galesburg.

SUMMARY RECOMMENDATION: The Interim City Manager and Director of Parks and Recreation recommend approval of the facility use agreement between District #205 and the City of Galesburg.

BACKGROUND: District #205 and the City of Galesburg have had a facility use agreement in effect for many years. The agreement for the 2021-2022 school year included additional language specifically related to capital construction projects at the Galesburg High School (GHS) tennis courts, with a 50% split. The GHS tennis courts are currently being resurfaced, and a new lighting system installed. The total cost to the City of Galesburg for the GHS tennis court resurfacing and lighting system initiated under the 2021 – 2022 contract is estimated to be \$114,535.

The agreement before City Council for approval today, will be in effect from August 7, 2023 – June 30, 2028, and allows the City of Galesburg to utilize various District #205 facilities for programs and the public to use the GHS tennis courts, while allowing District #205 to utilize City facilities for school functions. The outdoor tennis courts located near the high school are jointly used and maintained. Under the currently proposed contract, any future maintenance of the tennis court complex lighting system will be agreed upon by both parties prior to work and split by both parties with joint approval. In addition, both parties agree to consider, with joint approval, capital or major renovation projects at the outdoor tennis complex at Galesburg High School. A written request describing in detail the rationale, detailed plans, specifications, scope of work, cost, warranty manuals and any expectations from the City shall be provided for consideration by both parties, with joint approval, for future capital or major renovation projects. This is a five-year agreement, with the provision of reviewing any fee increases on an annual basis.

BUDGET IMPACT: Per the prior 2021 – 2022 contract, the cost to the City of Galesburg for the current tennis court complex resurfacing and lighting project is \$114,535.00. The cost of resurfacing is \$39,785 and has been budgeted in the utility tax fund for 2023. The cost of new lighting on three of the courts is estimated at \$74,750 and will be budgeted in the utility tax fund for 2024. There are no major budget impacts for the currently presented contract, with any major capital or renovation costs being approved independently of the contract.

SUPPORTING DOCUMENTS:

1. 2023 – 2028 Facility Use Agreement

**2023-2028 Facility Use Agreement
Between the City of Galesburg and Community Unit School District #205
Knox and Warren Counties, Illinois**

I. Parties Involved

The two parties involved shall be the City of Galesburg and the Community Unit School District #205, Knox and Warren Counties, Illinois, hereafter referred to as “The City” and “District #205.”

II. Term

This agreement term is August 7, 2023 – June 30, 2028. The parties will agree to meet annually to review the terms of this agreement, should either party request a change. Fee structures may be subject to change annually.

III. Use of District #205 Facilities by The City

District #205 agrees to allow the City to use the following facilities under the following terms and conditions.

A. Outdoor Tennis Complex at Galesburg High School

1. District #205 agrees to allow the public to use the tennis complex for tennis activity from 5:00 a.m. to 11:00 p.m., unless District #205 is using the courts for scholastic credit classes; for inter-school tennis meets; for practice by members of the GHS Tennis Teams; for organized recreational programs; for scheduled events and/or when maintenance is being performed by District #205.
2. District #205 agrees to allow The City to use the tennis courts, bathrooms and building for program storage during the spring/summer when school is not in session, for youth tennis programs, Monday through Friday between the hours of 8:00 a.m.-4:00 p.m.
3. The City agrees to provide, at its expense, electricity, sewage and water to the courts. Maintenance of the lighting system is part of the District #205 25-year warranty with MUSCO, without requiring the need for manpower from the City of Galesburg to maintain the lighting system during this time. Maintenance will be agreed upon prior to work, and split by both parties with joint approval.
4. District #205 agrees to supervise and maintain the playing surfaces, fencing, nets, and walkways. In addition, District #205 will provide the electrical lighting materials for the courts.

5. Both parties agree to consider, with joint approval, capital or major renovation projects at the Outdoor Tennis Complex at Galesburg High School. District #205 has undertaken a new lighting project with the tennis court lights, covered by the MUSCO warranty. It is agreed the city will reimburse its share 50% for the resurfacing of the tennis courts and 50% of the new lighting system on three of the courts. A written request describing in detail the rationale, detailed plans, specifications, scope of work, cost, warranty manuals and any expectations from the City shall be provided for consideration by both parties, with joint approval, for future capital or major renovation projects.

B. Indoor Facilities Used by The City

1. The City may use Lombard Junior High School for Saturday basketball games and for tournaments in February. District #205 will waive all facility rental charges for these events but will charge for a Custodian / Supervisor provided by District #205 at \$30.00 per hour to comply with District #205's collective bargaining agreement. No City supervisor will be needed at weekend events.

The City must submit a facilities use request for each requested date. District #205 reserves the right to move scheduled events to an alternative location in the case the District #205 needs the facility for a District #205 sponsored activity.

2. The City may use District #205 gyms for athletic programs on Mondays, Tuesdays and Thursdays from 5:00 p.m. – 8:00 p.m. The City is responsible for having dedicate staff or coaches on the premise at all times during the practices to let the coaches, players, and parents in and out of the building during practice times. The City and District #205 will develop a list of expectations for the staff/coaches prior to the use of the facilities. The City will provide the name, address, and background check information of the staff/coaches to District #205 before keycard access is granted to such individuals. District #205 needs a minimum of 48 hours to process keycard access requests.

District #205 will waive all facility rental and custodial fees for the use of this facility during the time period outlined above. Lombard Middle School will be closed during the Spring Break holiday and will be unavailable for use.

3. The City may use Mustain Pool as an alternative site for aquatic programs based on availability coordinated by the Recreation Supervisor and District #205 Swim Coach. The City is responsible for having dedicated staff and a lifeguard on the premises at all times and will for aquatic programs. District #205 will waive all facility rental and custodial fees for the use of the facility.

C. Use of Softball / Baseball Fields

The City will have access to the softball/baseball fields at Galesburg High School. The City will provide a schedule of practices, games, activities and tournaments scheduled on the fields to the Galesburg High School Athletic Director. The City is responsible for having dedicated staff on the premise at all times during the practices.

District #205 will waive all facility rental and custodial fees for the use of this facility during the time period outlined above, with the exception of weekend tournaments when custodial service are deemed necessary by both parties. In addition, The City will be granted the capabilities to use the lights at the softball fields but will be responsible for the cost of the use of the lights. The City will make arrangements to have the meters read prior to their intended use and at the conclusion of their summer season.

D. Use of Fieldhouse

The City may use Galesburg High School Field house for Saturday basketball/volleyball games and/or tournaments. District #205 will waive all facility rental charges for these events but will charge for a Custodian/Supervisor provided by District #205 at \$30.00 per hour to comply with District #205's collective bargaining agreements. No City staff will be needed at weekend events.

The City must submit a facility use request for each requested date. District #205 reserves the right to move scheduled events to an alternate location in the case District #205 needs the facility for a District #205 sponsored activity.

IV. Use of City Facilities by District #205

The City agrees to allow District #205 to use the following facilities under the following terms and conditions.

A. Lake Storey Park (North Side/Lake Storey Lower Beach Pavilion Restrooms)

The Galesburg High School and Junior High Cross-Country teams may use the North Lake Storey Park area on specific dates in the fall for cross-country meets as determined by team schedules at no cost. Such use shall include the use of the women's and men's restrooms and locker rooms.

B. Bunker Links Golf Course

District #205 may use Bunker Links Municipal Golf Course for Boy's Golf during the fall season. A \$1.00 fee per golfer will be charged to allow for access to the course on Mondays through Fridays during GHS golf season. A golf coach must always be present with the golfers.

The fee for other schools using the course for invitational tournaments sponsored by District #205 will be \$15 per golfer for 18 holes. The fee for a 9-hole tournament beginning before 12 p.m. is \$11. The fee for a 9-hole tournament beginning after 12 p.m. shall be waived for all golfers.

Weekend matches need to be arranged through the Golf Professional, based on availability. The visiting teams need to pay green and range fees for weekend matches that are arranged previously through GHS and Bunker Links Golf Course. GHS should assist in planning for payment to Bunker Links Golf Course from the visiting schools. Galesburg High School can collect the fees and send the City a check, or make arrangements for each school to bring a check that day.

C. Galesburg Fire Department Training Site

The Galesburg Area Vocational Center (GAVC), housed at Galesburg High School, may use the buildings and grounds at the Fire Department Training Site at no cost to support the Fire Science Vocational Curriculum, subject to funding and availability of appropriate Fire Department training personnel.

This includes the use of the classroom, burn buildings, training tower and associated fire equipment/apparatus when under the direction and supervision of Galesburg Fire Department personnel. The facilities are available to GAVC during normal District #205 school hours or for other events scheduled and sanctioned by the Galesburg Fire Department, GAVC and City of Galesburg.

D. Galesburg Police Department Shooting Range

The Galesburg Area Vocational Center (GAVC), housed at Galesburg High School, may use the outdoor shooting range at no cost, subject to funding and availability of appropriate Galesburg Police Department personnel one time per year for weapons demonstration for the Law Enforcement Vocational Class.

E. Lake Storey Pavilion

District #205 may use the Lake Storey Pavilion for Galesburg High School Prom in the spring of each year and have the facility fee waived for the day before prom and day of Prom. Additionally, District #205 will have use of the Pavilion for the Young Author's Breakfast. The City will waive all rental fees but will charge a host and break down crew rate of \$30.00 per hour, and a charge of \$5 per table linen for usage and cleaning. Table linens provided by the City are required to be utilized with the tables.

District #205 must submit a Lake Storey Pavilion application for each requested date, for approval of the date, to the Recreation Supervisor and

shall be based on availability.

F. Use of Lake Storey Softball Fields

District #205 may use the ball fields at Lake Storey for Galesburg High School softball games, if the City is not scheduled to use the fields. The High School Athletic Director will communicate with the Recreation Supervisor in the event that the high school fields are rained out and the games are able to be moved to the Lake Storey fields.

G. Use of Lakeside Tennis Courts

District #205 may use Lakeside Tennis Courts inside Lakeside Recreation Facility for GHS Tennis matches and practices if the City is not scheduled to use this facility. The City will not charge a fee for the two invitational District #205 hosts (one in the fall and one in the spring) between the hours of 1-6:00 p.m. A charge of \$30 per hour will be charged outside of those times on a weekend. If District #205 wishes to reserve Lakeside Tennis Courts for an alternate rain site, The City will charge #205 for City staff at a rate of \$30 per hour. Any practice scheduled by District #205 may be cancelled by The City so The City can rent the courts to paying customers.

H. Use of Pickard Road

District #205 will have access to dumping yard waste from the outdoor facilities in the area known as Pickard Road.

I. Use of Park Shelters

District #205 will be given ten (10) free rentals for park shelters each a year. A city special event application must be submitted on-line for approval by the Director of Parks and Recreation, and a reservation must be secured with the Recreation Supervisor.

J. Use of Lakeside Water Park

District #205 may use Lakeside Water Park in the summer for swim team practices. Dates and times shall be coordinated between the Recreation Supervisor and the GHS Swim Coach. District #205 agrees to be responsible for the supervision and will provide a certified lifeguard for swimmers, who is a current City employee. The City will waive all facility rental and custodial fees for use of this facility.

V. Additional Terms

A. This agreement constitutes the entire agreement of the parties and supersedes all prior agreements and understandings of the parties relating to the subject matter of this agreement. This agreement does not preclude future use of facilities or future agreements by the parties.

B. The parties further understand and agree as follows:

1. That both parties shall formally reserve the desired space, location, and / or facility at least 3 weeks prior to the event occurring and that such reservations are dependent on availability and space desired.

For use of other District #205 facilities, a *Facilities Use Agreement* (See Appendix A), must be completed and submitted to Natalie Thompson at District #205's Central Office.

2. The communication for reserving the desired space, location, and / or facility shall occur between the Director of Parks and Recreation or his/her designee and District #205 Assistant Superintendent or his/her designee.
3. That both parties shall enforce the prohibition of tobacco and alcohol at all facilities.
4. That both parties shall notify the proper authority or any hazard, unauthorized person, and/or property damage at every facility and event.
5. That both parties shall enforce rules and regulations set forth by The City and District #205 pertaining to the facilities listed above.
6. That both parties shall be responsible for maintain the physical condition of the other party's premises during the term of this agreement (i.e. cleanliness, trash pick-up, stacking chairs, etc...)
7. That both parties shall inform the other of any emergencies and/or hazards which may have occurred in a reasonable time frame utilizing procedures outlined in this agreement. (See Section VI).
8. The City shall provide to District #205 proof of general liability insurance in the form of a Certificate of Insurance Coverage naming District #205 as additional insured by endorsement in an amount not less than \$1 million per occurrence / \$2 million aggregate. The City shall defend, indemnify, and hold harmless District #205, its agents, employees and elected or appointed officials from any loss, claim, judgement, or demand resulting from the use of The City's facilities pursuant to this agreement, except when the loss is the result of the sole negligence of District #205, or its

employees or agents.

9. District #205 shall provide to The City proof of general liability insurance in the form of a Certificate of Insurance Coverage naming The City as additional insured by endorsement in an amount not less than \$1 million per occurrence / \$2 million aggregate. The City shall defend, indemnify, and hold harmless The City, its agents, employees and elected or appointed officials from any loss, claim, judgement, or demand resulting from the use of District #205 facilities pursuant to this agreement, except when the loss is the result of the sole negligence of District #205, or its employees or agents.
10. That any District #205 administrator or District #205 Athletic Director has the authority to suspend practice time or continuation of a program as a result of non-compliance to rules. Likewise, the City of Galesburg City Manager, Director of Parks and Recreation or Parks, Recreation Supervisor has the authority of suspend programs or continuation of programs as a result of non-compliance to the rules.

VI. Emergency Procedures

A. Procedures for District #205 when utilizing the City's Facilities:

- 1) In the event of an emergency (fire, earthquake, tornado, chemical spill, lightning strike, etc...) the individuals representing District #205 shall follow safety policies and procedures set forth by The City. The frontline staff responsible for the group shall act in such a way that elicits sound, reasonable and mature judgement. The communication chain shall occur as follows:
 - a. Frontline staff should inform the Director of Parks and Recreation or Recreation Supervisor/Coordinator if the Director is not available as soon as possible.
 - b. Frontline staff should inform the School Principal and /or the Athletic Director as soon as possible.
 - c. The School Principal / Director of Parks and Recreation and / or the Athletic Director/Recreation Supervisor should notify the student/participants legal guardian and the School Superintendent/City Manager as soon as possible.

B. Procedures for the City when utilizing District #205's facilities.

- 2) In the event of an emergency (fire, earthquake, tornado, chemical spill, lightning strike, etc...) the individuals representing The City shall follow safety policies and procedures set forth by District #205. The frontline staff responsible for the group shall act in such a way that elicits sound, reasonable and mature judgement. The communication chain shall occur as follows:
 - a. Frontline staff should inform the Director of Parks and

Recreation or Recreation Supervisor/Coordinator if the Director is not available as soon as possible.

- b. Frontline staff should inform the School Principal and /or the Athletic Director as soon as possible.
- c. The School Principal / Director of Parks and Recreation and / or the Athletic Director/Recreation Supervisor should notify the student/participants legal guardian and the School Superintendent/City Manager as soon as possible.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement indicated below.

Community United School District #205 Representatives:

Executed by _____ Date _____
President, Board of Education

Attested by _____ Date _____
Superintendent, District #205

City of Galesburg Representatives:

Executed by _____ Date _____
Mayor, City of Galesburg

Attested by _____ Date _____
Interim City Manager, City of Galesburg

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Consider moving forward with the demolition process on properties located at 451 N Cherry St (residence & detached garage), 476 Peck St (residence & accessory structure), 61 N Elm St (residence), 950 S Henderson St (garage), 917 W Third St (mobile home & accessory structure), 348 E Third St (residence), and 100 S Whitesboro St (residence).

SUMMARY RECOMMENDATION: The Interim City Manager, Director of Community Development, and Code Compliance Supervisor recommend the City Council authorize demolition proceedings for these properties.

BACKGROUND: After an inspection of the properties, the Building Inspector sent the required notification to the owners of the properties requesting compliance. The following are the responses to the violations:

451 N Cherry St (residence & detached garage). A letter was sent to the listed owner and upon a follow up inspection it was noted there was no attempt made at fixing the property. The roof has deteriorated and is allowing weather and rodent infiltration; there is missing fascia and gutters failing due to wood decay; Stone masonry tuckpointing is failing leading to water infiltration and masonry failure; Dilapidation and rot is evident in several areas of the wood siding; The garage roof is dilapidated with large openings allowing for weather and rodent infiltration; this property has not had active water since October of 2007. There have been multiple nuisance violations resulting in \$1,052.33 in outstanding property maintenance fees.

476 Peck St (residence & accessory structure). A letter was sent to the listed owner. The owner presented a timetable for work to be completed by July 3, 2023. A follow up inspection was performed and noted that no attempt has been made at fixing the property. Metal roof sheeting is loose and missing in some sections; The shingled roof is showing signs of dilapidation; Siding is falling off the building exposing rotted and dilapidated siding underneath. The brick foundation is failing due to a lack of tuckpointing; Electrical meter face is missing and open to weather; the accessory structure is leaning and shows signs of dilapidation. This property has not had active water since November of 2016.

61 N Elm St (residence). A letter was sent to the listed owner and upon a follow up inspection it was noted that no attempt had been made at fixing the property. The foundation is failing on the north side and the residence is sagging as a result; brick work around the structure needs significant tuck pointing and replacement in sections; siding is loose and missing in sections allowing for weather to infiltrate the structure; roof drainage is not directed away from the structure due to missing gutters and downspouts. The property has not had active water since March of 2020. There have also been multiple nuisance violations that have resulted in \$5,081.00 in unpaid property maintenance fees.

950 S Henderson St (Garage). The dilapidated garage is the lone structure on the property; the roof shows signs of severe rot and the substrate is exposed and open to weather; the soffit and fascia are rotted on the west side and missing on the north portion of the east side; The garage is sided with roofing shingles that are missing in sections; there are holes in the sidewalls allowing for weather and rodent infiltration. The property has been cited twice for outside storage resulting in \$1,396.20 in unpaid property maintenance fees.

917 W Third St (Mobile Home & Accessory Structure). A letter was sent to the listed owner and upon a follow up inspection it was noted that no attempt had been made at fixing the property. Tree limbs have fallen on top of the home causing damage to the roof; there are several openings in the structure allowing for rodent infestation. This property has not had active water since November of 2021. There have been multiple nuisance violations resulting in \$2,759.66 in outstanding property maintenance fees.

348 E Third (residence). A letter was sent to the listed owner and upon a follow up inspection it was noted that no attempt had been made at fixing the property. The property was placarded in July of 2023 for being inhabited with no water. There is a missing attic vent that is allowing weather and rodents to infiltrate the structure; The brick foundation is collapsing in several places causing the structure to be unstable; roof drainage is not being directed away from the structure due to missing gutters and downspouts; There have been several nuisance violations resulting in \$5,607.52 in unpaid property maintenance fees.

100 S Whitesboro (residence). A letter was sent to the legal owner and their legal representation and upon a follow up inspection it was noted that no attempt had been made at fixing the property. This residence has been placarded as being uninhabitable; A large section of the foundation on the west side of the house is missing causing the structure to be severely unstable; there are several areas of the foundation with missing tuckpointing; there were multiple missing windows that were boarded up by the city; roof drainage is not being properly diverted from the structure due to missing gutters and downspouts; the basement entrance on the west side is collapsing.

The request before Council tonight is to approve moving forward with the demolition process. If approved, the following steps still need to be taken:

- A title search is being conducted and if it is found that there are any other parties with ownership interest, staff will send additional notices.
- If there are no responses, the City Legal Department pursues all necessary steps to obtain an order for demolition.
- Once an order is received, staff can order an asbestos inspection of the property.
- Staff requests utilities be terminated at the property.
- Staff then drafts demolition specifications and the demolition is put out for bid.
- Bids are taken to City Council for approval.

- The selected demolition contractor schedules the demolition into their calendar and completes the demolition.

BUDGET IMPACT: The demolition costs would be paid out of Fund 23 – Property Redevelopment. Estimated demolition expenses would be:

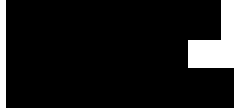
- 451 N Cherry St (residence & detached garage) - \$25,000 - \$30,000
- 476 Peck St (residence & accessory structure) – \$18,000 – \$20,000
- 61 N Elm St (residence) – \$15,000 - \$18,000
- 950 S Henderson (garage) – \$4,000 - \$7,000
- 917 W Third St (mobile home & accessory structure)– \$10,000 - \$13,000
- 348 E Third St (residence) - \$15,000 - \$18,000
- 100 S Whitesboro St (residence) - \$20,000 - \$23,000

SUPPORTING DOCUMENTS:

1. Fifteen day notices and photos



June 15, 2023



ReferenceProperty:451 N. Cherry St

PIN#:9910429004

Legal Description: GALE S 1ST ADDN S D LOTS 1 2 && 5 SD 1904 LOTS 1 2 & 12
BLK 4 LOT 18

This is to advise you that the building and accessory buildings owned by you, or in which you claim interest, located at 451 N. Cherry St. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

1. Deteriorated roof open to weather possible rodent infiltration, fascia and gutter falling off due to wood decay
2. Wood Columns on front of residence have rotten holes through at top and bottom
3. Stone masonry tuckpointing failure several areas around perimeter of house, leads to water infiltration and masonry failure.
4. Wood sided exterior many areas of delapidation and rot visible
5. Gutter missing downspouts
6. Soffit material torn/knocked down signs of rodent damage
7. Accessory building Roof dilapidated, holes through roof and fascia rotted
8. Window showing signs of rot, on garage
9. Garage door not setting on bottom seal allowing for rodent entry.

The list is based upon a visual inspection was performed on June 14, 2023. This property will be re-inspected on June 30, 2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

451 N Cherry Photos







October 14, 2022



ReferenceProperty:476 Peck St.

PIN#:9911303008

Legal Description: PECK & WOOD S ADDN S D 1904 ORIG LOTS 1 2 3 4 5 12 13 14
&15 BLK 2 E 1/2 LOT 18

This is to advise you that the building and accessory buildings owned by you, or in which you claim interest, located at 476 Peck St.. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

1. Dilapidated roof, metal roof sheeting loose
2. Siding falling off building eposing rotten and dilapidated siding below allowing for weather to enter structure
3. Brick Foundation starting to fail due to no mortat left in between bricks
4. Window/vent open, no sash or louvers in south facing gable end
5. Brick chimney tuckpointing failure needs rebuilding
6. No Electrical service meter face removed open to weather
7. Dilapidated Accessory structure (shed) roof bad shape, no siding,building leaning

The list is based upon a visual inspection was performed on October 11, 2022. This property will be re-inspected on October31, 2022. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

476 Peck Photos







February 6, 2023



ReferenceProperty:61 N. Elm St.

PIN#:9912378010

Legal Description:WASHINGTON ADDN LOT5 BLK 1

This is to advise you that the building owned by you, or in which you claim interest, located at 61 N Elm St. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

- 1.) Broken/open windows and doors need to be corrected board up is not weathertite
- 2.) Foundation appears to be failing on the northside, residence looks to be sagging and in need of repair, brickwork needs tuckpointing and possible rebuilding.
- 3.) Siding loose andmissing in sections, and not properly maintained allowing for weather to permeate to structure.
- 4.) No gutters or downspouts on the building to direct roof drainage away from structure.
- 5.) Boarded up window at basement appears to be open allowing for possible rodent entry

The list is based upon a visual inspection was performed on January 30, 2023 . This property will be re-inspected on February 21, 2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

61 N Elm Photos





January 19, 2023



ReferenceProperty:950 S. Henderson St.

PIN#:9916478015

Legal Description: WESTERN ADD LTS 8 & 9 BLK 6

This is to advise you that the accessory buildings owned by you, or in which you claim interest, located at 950 S. Henderson St.. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

- 1.) Dilapidated Garage, roof rotten and substrate exposed, soffit and fascia rotten off on the west side and missing on the north half of the eastside. Roof was tarped and it is completely shredded and no longer doing what it was intended to do and must be removed
- 2.) Garage sided with roof shingles missing and loose, holes through walls allowing for weather and rodent infiltration

The list is based upon a visual inspection was performed on January 18, 2023. This property will be re-inspected on February 6, 2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

950 S Henderson Photos





January 19, 2023



ReferenceProperty:917 W. Third St.

PIN#:9916431016

Legal Description:WESTERN ADD LOT 16 BLK 4

This is to advise you that the building and accessory buildings owned by you, or in which you claim interest, located at 917 W. Third St.. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

- 1.) Tree limbs fell on top of Mobile Home roof appears damaged
- 2.) Vines growing over the north side and onto the roof causing moss an promoting decay
- 3.) Windows broke and some boarded up.
- 4.) Siding on mobile home showing signs of buckling and appears to have foundation failures and settling
- 5.) Openings around the skirting allowing for rodent infiltration
- 6.) Shed structure in rear appears open
- 7.) Fencing appears to have fallen down against the structure

The list is based upon a visual inspection was performed on January 18, 2023. This property will be re-inspected on February 3, 2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

917 W Third Photos





January 20, 2023



ReferenceProperty:348 E Third St.
PIN#:9915477008

Legal Description: [SECOND SOUTHERN ADD., SUB. OF LOTS 1 THRU 4, 6 & 7 BLK. 78](#)

This is to advise you that the building owned by you, or in which you claim interest, located at 348 E. Third St. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31).

You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

- 1.) Windows open ,missing and/or boarded,and attic vent open allowing for weather and or rodent infiltration
- 2.) Opening appears under front door sill and kick plate open to structure of floor, brick foundation under porch settling and openings allow for water and rodent entrance
- 3.) Gutters and downspouts missing or have fallen off building and are not doing what they were intended to.
- 4.) Brick foundation starting to collapse and fail, needs to be rebuilt and major tuckpointing

The list is based upon a visual inspection was performed on January 20, 2023. This property will be re-inspected on February 6,2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

348 E Third Photos





1/20/23, 10:15 AM
348 E Third St
Knox County



June 27,2023



ReferenceProperty:100 S. Whitesboro
PIN#:9914202021

Legal Description: FROSTS ADDN CORSEPIUS S D ORIG LOTS 19 THRU 22 & N 2
RDSLOT 18 INCL LOTS 3 4 5 7 WRIGHTS S D BLK 2 LOT 3

This is to advise you that the building owned by you, or in which you claim interest, located at 100 S. Whitesboro. in the City of Galesburg, Knox County, Illinois, is in dangerous and unsafe conditions by reason of the State of Illinois Municipal Code for unsafe properties (65 ILCS 5/Art. 11 Div. 31). You are further notified that you have fifteen days from the date of this letter to contact this department or repair and/or replace the areas listed below:

1. Dilapidated roof
2. Open and dilapidated windows, window sills rotted and open
3. Porch in rear missing support column that holds up roof
4. Gutters and downspouts missing and coming off structure
5. Foundation missing and collapsing on west side (rear yard) of the structure
6. Entrance to basement brick walls dilapidated and falling apart
7. Basement entrance door appears to be missing structure open
8. Foundation on NW corner open tuckpointing and brick movement beginnings of collapse
9. Second floor window open appears to have no glass in sash

The list is based upon a visual inspection was performed on June 27. 2023 This property will be re-inspected on July 14, 2023. This notice is given pursuant to the applicable statutes of the State of Illinois. If you do not properly repair or replace the listed items or contact this office within the fifteen day time period, the City will proceed with demolition action against the property.

If you have any other questions or need additional information, please contact me at 309-345-3617.

Sincerely,
Inspections Division
City of Galesburg, Il.

100 S Whitesboro Photos





**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Approval of the purchase of services from Lexipol for Illinois police policy manuals, policy updates, daily training bulletins, and accreditation preparation.

SUMMARY RECOMMENDATION: The Interim City Manager, Police Chief, and Purchasing Agent recommend the approval of purchase of professional services for police policy manuals, training bulletins, and accreditation preparation for a total cost of \$25,506.55.

BACKGROUND: Lexipol is a risk management solution founded in 2003. They assist agencies in Illinois with policies, training and accreditation processes. Constitutionally sound, up-to-date police policies are key to safe operations and reducing risk. Lexipol offers comprehensive policy manuals researched and written by public safety attorneys and subject matter experts. Utilization of their policies helps ensure compliance with evolving state and federal laws, and policies can be customized to the Police Department's structure.

In addition to policy services, Lexipol also provides training bulletins, which ensure the policies, which are crafted for safe and sound operations, are effectively incorporated and backed by training to help personnel learn and apply policies. Lexipol achieves this through short real-world training exercises.

There are three tiers of services provided by Lexipol. It is recommended to approve the tier two option, at a cost of \$25,506.55, which includes professional services for policy manuals and training, as well as law enforcement state accreditation services. The accreditation subscription services provides the assistance and oversight needed to help the Police Department prepare for state accreditation, should it be selected to pursue accreditation in the future.

A quote for similar services was also obtained from Daigle Law Group, LLC. However, the scope of services offered by Lexipol more closely matched the desired services of the Galesburg Police Department at a lower price range.

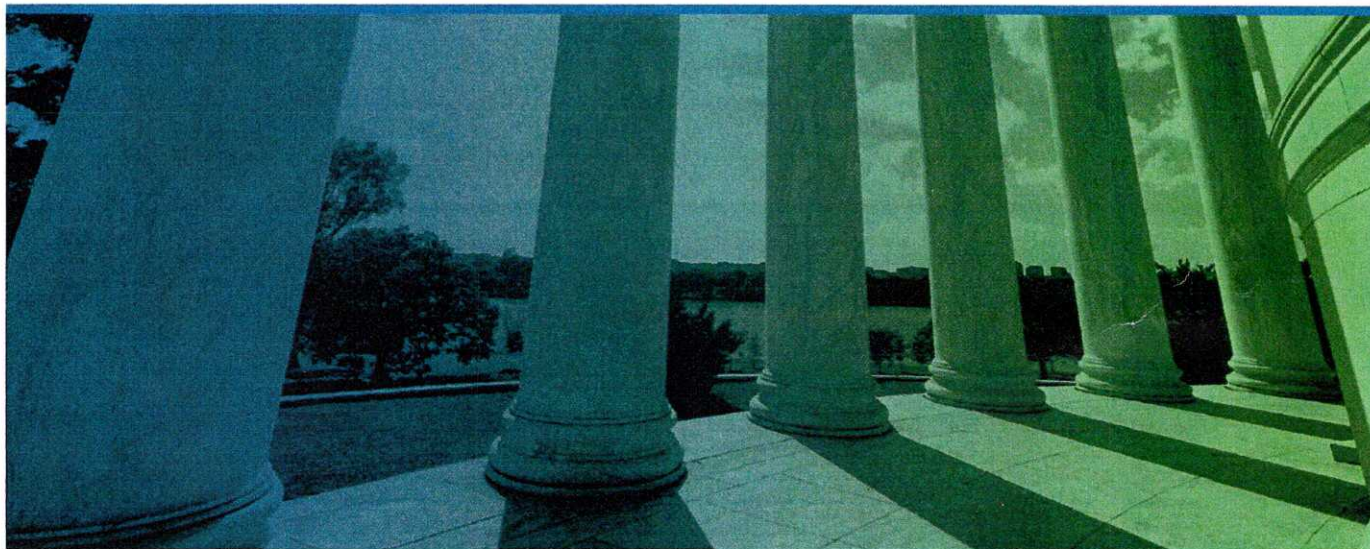
BUDGET IMPACT: The total cost of this purchase is \$25,506.55, of which \$24,606.73 will be paid from the Planning Fund (54) and \$899.82 from Special Enforcement (16). This is a subscription, which staff will budget for annually.

SUPPORTING DOCUMENTS:

1. Lexipol proposal
2. DLG proposal



SOLUTIONS PROPOSAL



PREPARED FOR:

Galesburg Police Department
Lieutenant Kevin Legate
(309) 345-3750

PREPARED BY:

Karen James
kjames@lexipol.com
(949) 325-1230

2611 Internet Blvd, Ste 100
Frisco, Texas 75034
(844) 312-9500
www.lexipol.com

Executive Summary

Public safety agencies and local government organizations today face challenges of keeping personnel safe and healthy, reducing risk and maintaining a positive reputation. Add to that the dynamically changing legislative landscape and evolving best practices, and even the most progressive, forward-thinking departments can struggle to keep up.

Lexipol's solutions are designed to save you time and money while protecting your personnel and your community. Our team consists of professionals with expertise in public safety law, policy, state and federal accreditation, training, mental and physical wellness and grants. We continually monitor changes and trends in legislation, case law and best practices and use this knowledge to create policies, training, wellness resources and funding services that minimize risk and help you effectively serve your community.

THE LEXIPOL ADVANTAGE

Lexipol was founded by public safety experts who saw a need for a better, safer way to run a public safety agency. Since the company launch in 2003, Lexipol has grown to form an entire risk management solution for public safety and local government. Today, we serve more than 10,000 agencies and municipalities and 2 million public safety and government professionals with a range of informational and technological solutions to meet the challenges facing these dynamic industries. In addition to providing policy management, accreditation, online training, wellness resources, and grant assistance, we provide 24/7 industry news and analysis through the digital communities Police1, FireRescue1, Corrections1, EMS1 and Gov1.

Our customers choose Lexipol to make an investment in the safety and security of their personnel, their agencies and their communities. We help agencies address issues that create substantial risk, including:

- Inconsistent and outdated policies
- Lack of technology to easily update and issue policies and training electronically
- Unchecked mental health needs of staff
- Difficulty keeping up with new and changing legislation and practices
- Inability to produce policy acknowledgment and training documentation
- Unfamiliarity of city legal resources with the intricacies of public safety law
- The need to secure grant funding for critical equipment, infrastructure and personnel

Lexipol is backed by the expertise of 440 employees with more than 2,075 years of combined experience in constitutional law, civil rights, ADA and discrimination, mental health, psychology, labor negotiations, Internal Affairs, use of force, hazmat, instructional design, federal and state grants and a whole lot more. That means no more trying to figure out policy, achieve accreditation, develop training or wellness content, or secure funding on your own. You can draw on the experience of our dedicated team members who have researched, taught and lived these issues.

We look forward to working with Galesburg Police Department to address your unique challenges.

Scope of Services

Policy Manual

Constitutionally sound, up-to-date policies are the foundation for consistent, safe public safety operations and are key to reducing risk and enhancing personnel and community safety. Lexipol's comprehensive policy manual covers all aspects of your agency's operations.

- More than 155 policies researched and written by public safety attorneys and subject matter experts
- Policies based on State and federal laws and regulations as well as nationwide best practices
- Content customized to reflect your agency's terminology and structure

Daily Training Bulletins (DTBs)

Even the best policy manual lacks effectiveness if it's not backed by training. Lexipol's Daily Training Bulletins are designed to help your personnel learn and apply your agency's policy content through 2-minute training exercises.

- Scenario-based training ties policy to real-world applications
- Understanding and retention of policy content is improved via a singular focus on one distinct aspect of the policy
- Each Daily Training Bulletin concludes with a question that confirms the user understood the training objective
- Daily Training Bulletins can be completed via computers or from smartphones, tablets or other mobile devices
- Reports show completion of Daily Training Bulletins by agency member and topic

Policy Updates

Lexipol's legal and content development teams continuously review state and federal laws and regulations, court decisions and evolving best practices. When needed, we create new and updated policies and provide them to your agency, making it simple and efficient to keep your policy content up to date.

- Updates delivered to you through Lexipol's web-based content delivery platform
- Changes presented in side-by-side comparison against existing policy so you can easily identify modifications/improvements
- Your agency can accept, reject or customize each update

Web-Based Delivery Platform and Mobile App (Knowledge Management System)

Lexipol's online content delivery platform, called KMS, provides secure storage and easy access to all your policy and training content, and our KMS mobile app facilitates staff use of policies and training completion.

- Ability to edit and customize content to reflect your agency's mission and philosophy
- Efficient distribution of policies, updates and training to staff
- Archival and easy retrieval of all versions of your agency's policy manual
- Mobile app provides in-the-field access to policy and training materials

Reports

Lexipol's Knowledge Management System provides intuitive reporting capabilities and easy-to-read reports that enhance command staff meetings and strategic planning.

- Track and report when your personnel have acknowledged policies and policy updates
- Produce reports showing completion of Daily Training Bulletins
- Sort reports by agency member, topic and other subgroups (e.g., shift, assignment)
- Reduce the time your supervisors spend verifying policy acknowledgement and training completion

Law Enforcement State Accreditation Subscription Service

The complex nature of the accreditation process necessitates having an experienced partner to plan and guide your progress. Lexipol's Law Enforcement State Accreditation Subscription Service is designed to provide collaborative support, knowledge and expertise to enhance the effectiveness of your agency's accreditation team.

- Dedicated, experienced accreditation project manager to help you prepare for and pass the accreditation assessment
- Assistance and oversight in collecting and cataloging proper proofs of compliance
- Facilitation of a mock accreditation assessment

- Personal support and mentorship provided to the agency accreditation manager
- Policy Update Management - Start-to-finish project management on integration of policy updates into your existing manual, with collaborative review to ensure the updates meet your agency's needs
- Daily Training Bulletin Management - Adaptation of monthly Daily Training Bulletin packages to fit the parameters of your agency's policy content and issuing the monthly packages to personnel
- Customized Daily Training Bulletin completion reports, as well as agency-specific year-end data analysis
- Seamless integration with our policies, procedures, implementation, and training solutions to provide the complete accreditation package

Supplemental Publication Service

Lexipol's Supplemental Publication Service (SPS) streamlines the storage of your agency's content, giving you one place to access procedures, guidelines, general orders, training guides or secondary policy manuals.

- Electronically links department-specific procedural or supplemental content to your policy manual
- Provides electronic issuance and tracking for your agency's procedural or supplemental content
- Allows you to create Daily Training Bulletins against your procedural content
- Designed for standard operating guidelines, procedures, general orders or field guides

Full Implementation

Lexipol's Full Implementation Service is individually tailored for agencies who want a start-to-finish, comprehensive policy adoption assistance. Lexipol's experienced Professional Services staff will:

- Streamline the process of policy adoption
- Assist your agency in developing a policy manual that meets your unique needs, philosophy and project timeline
- Integrate pre-existing agency content into appropriate sections within the policy manual
- Use a proven structure of policy editing and content merging, which will provide a framework to expedite subsequent policy updates and Daily Training Bulletin administration

Proposal

Prepared By: Karen James
 Phone: (949) 325-1230
 Email: kjames@lexipol.com

Quote #: Q-62094-1
Date: 5/9/2023
Valid Through: 8/7/2023

Overview

Lexipol empowers first responders and public servants to best meet the needs of their residents safely and responsibly. We are the experts in policy, training and wellness support, committed to improving the quality of life for all community members. Our solutions include state-specific policies, online learning, behavioral health resources, funding assistance, and industry news and information offered through the websites Police1, FireRescue1, EMS1 and Corrections1. Lexipol serves more than 2 million public safety and government professionals in over 10,000 agencies and municipalities. The services proposed below are designed to meet your agency's specific goals and needs.

QTY	DESCRIPTION	UNIT PRICE	DISC	DISC AMT	EXTENDED
1	Annual Law Enforcement Policy Manual & Daily Training Bulletins w/Supplemental Publication Service (12 Months)	USD 17,868.00	5%	USD 893.40	USD 16,974.60
1	Law Enforcement State Accreditation Subscription service	USD 8,981.00	5%	USD 449.05	USD 8,531.95
	Subscription Line Items Total			USD 1,342.45	USD 25,506.55
1	Law Enforcement Full Implementation	USD 24,406.00	5%	USD 1,220.30	USD 23,185.70
	One-Time Line Items Total			USD 1,220.30	USD 23,185.70
				USD 2,562.75	USD 48,692.25
				Discount:	USD 2,562.75
				TOTAL:	USD 48,692.25

*Law Enforcement pricing is based on 50 Law Enforcement Sworn Officers.

Discount Notes

5% Sourcewell member discount.

Notes

Policy subscription based on 50 (and up to 51) sworn. 50 FTE.

Full Implementation pricing does not include Cross Ref Report or Extraction (please inquire for pricing on these additional implementation services).

Accreditation Service: ILEAP Tier 2

PROPOSAL FOR SERVICES POLICE CONSULTANT SERVICES

FOR THE
GALESBURG IL
POLICE DEPARTMENT
2023



DLG
DAIGLE LAW GROUP, LLC

PROPOSAL PRESENTED BY
ERIC P. DAIGLE, ESQ.

DAIGLE LAW GROUP, LLC
960 S MAIN STREET PLANTSVILLE CT 06479
(860) 270-0060
WWW.DAIGLELAWGROUP.COM

Proposal for Services

POLICE CONSULTANT SERVICES

A. DLG Consulting Services

Daigle Law Group, LLC, Attorney Eric P. Daigle submits a proposal for Police Consulting Services for the Galesburg IL Police Department. The Daigle Law Group, LLC (hereinafter “DLG”), incorporated in the State of Connecticut, is a law firm that takes great pride in providing our clients with specialized, focused representation. We provide police practices consultation to law enforcement agencies across the country in the area of operational liability, with an emphasis on policies, operations, and investigations. DLG focuses on police best practices, specifically in the areas of policy development, training, investigation, and operations.

Introduction:

A police department’s policies and procedures provide the agency with core liability protection. Policies that are comprehensive and current are the backbone of effective and constitutional policing. It is not enough, however, to simply have sound policies. Officers must be trained on the policies, supervisors must hold officers accountable, and, when the policies are violated, a sound disciplinary process should be engaged.

A Police Department’s policies and procedures shall reflect and express the Department’s core values and priorities, while providing clear direction to ensure that officers lawfully, effectively, and ethically carry out their law enforcement responsibilities. Daigle Law Group, LLC developed the DLG Policy Center to meet the increasing need of Police Departments all across the United States. We are dedicated to working with Departments to develop sound, effective policies based on constitutional accreditation standards. Daigle Law Group operates under a philosophy that every Police Department is unique in its operation and structure. We work with Police Departments to mold proper standards into the operation and structure of the individual agency. Our clients range in size from small to very large departments, each with unique challenges.

Law enforcement operational standards dictate that police departments develop and maintain sound and proper policies and procedures. Utilizing the expertise of Attorney Eric Daigle, and a team of experts in law enforcement operations, we work with clients to analyze the risks associated with their current policies. Through a process of examination and analysis, we identify areas of risk and work to develop sound policies based on the principles of common law enforcement standards. We encourage members of the department, who are the subject matter experts, to be involved in every aspect of the process to ensure not only that the policies are sound, but that personnel understand and have confidence in them. We can review and revise individual department policies or conduct a complete policy manual review and revision. The Daigle Law Group is committed to work with the command staff of any police department to ensure that its policies meet the standards or effective and constitutional policing.



Proposal for Services

POLICE CONSULTANT SERVICES

B. Scope of Police Practices Consultant Services

As a Police Practices Consultant, Attorney Daigle provides resources and guidance to police organizations and management in multiple areas of law enforcement operation. Daigle Law Group, LLC is dedicated to forming a partnership with the management of the Galesburg IL Police Department and the City of Galesburg to identify and maintain a proper standard of law enforcement operation.

Daigle Law Group, LLC, through its principal Attorney Daigle provides the following proposed approaches, capabilities, and experiences in the following areas:

1. Department Policy and Procedure Development

Attorney Daigle has extensive experience in developing, implementing, and maintaining police policies, which meet local and national accreditation, while ensuring the Department complies with constitutional policing standards.

a. Approach

Through our process police departments are encouraged to mold the policy standards into their unique operational structure and practice. The process begins with an analysis of the department's current policies and procedures to identify a blueprint for success. Our consultants will work with the department, utilizing the input from various department resources, to produce a model set of policies for consideration. We will then work with the department to modify the policies to meet the operational needs of the agency without undermining liability protections. Once complete, we will assist the department in providing training on the updated policies and maintaining effective updates on the policies.

DLG proposes the following methodology and dissemination process for development of policies. The process of policy development for the proposed options will maintain the same methodology.

1. DLG will review and analyze the current policy and procedure manual in operation at the Galesburg Police Department.
2. DLG will utilize its model policies that meet the national standards including legal standards, Consent Decree and review of national accreditation standards in the form of model Policies and common police practices.



Proposal for Services

POLICE CONSULTANT SERVICES

3. Utilizing subject matter experts and legal counsel the policies will be developed to meet IL law, court rulings, and state statutes.
4. The draft policies will be provided to the Galesburg Police Department for review and approval.
5. A word version of the sample policies will be provided to the Galesburg Police Department with guidance and instruction for final development and implementation. This must occur with an accountability mechanism to ensure that the version provided can be proven later if litigation occurs. The DLG Policy Center only uses PowerDMS as our document management software and an initial subscription will be purchased with this project.
6. After initial dissemination, a maintenance option will be provided for continuous evaluation of the policies and procedures based on Appellate and Supreme Court rulings, State Statutes, risk management practices and current law enforcement incidents.

We believe that every police department is unique. Therefore, it has long been the DLG methodology that if you only provide a police department with a set of model policies, and nothing more, you will only put a Band-Aid on future liability issues. The reason is that departments with limited skills and knowledge set may not properly implement the liability protector.

b. Capabilities and Experience

Attorney Daigle and the DLG Policy Center, a division of Daigle Law Group, LLC, currently works with multiple police departments around the Country and in Connecticut to review, revise, and develop new department policies. Attorney Daigle and the Consultants have worked on projects with agencies under Federal and State Consent Decrees to revise and implement new policies, which govern high liability and high frequency incidents. Attorney Daigle currently works with multiple departments to develop and implement policy and improve their operational management, including: Yale University Police Department, New Milford Connecticut Police Department, Middletown Connecticut Police Department, Westport Police Department, Greenville South Carolina Police Department, Lavonia Michigan Police Department, Niagara Falls New York Police Department, Puerto Rico Police, Anchorage Alaska Police Department, and Wichita Kansas Police Department, to identify a few.



Proposal for Services

POLICE CONSULTANT SERVICES

c. Timetables

Prior experience with full policy manual revisions has shown that a minimum of twelve (12) to eighteen (18) months is necessary to achieve completion. This figure incorporates the time necessary for both the police department and the consultants to find the best fit for the department, while maintaining the appropriate level of police practices. Additional time may be required, however, if issues such as union objection or legal oversight processes delay the process.

This project will be completed in stages. Stage one will include reviewing the current policies of Galesburg Police Department, re-organizing and structuring policy index and developing (new) Galesburg Police Department policies using the DLG Model Policies. The Department will take delivery of approximately 110-135 developed policies for their review. An Index of the anticipated policies can be found in Attachment A to this proposal. Stage two will include editing and finalizing the policies and Stage three will be meeting accreditation standards,

d. Price

Prices for these services are detailed in Section C below.

2. General Police Practices Consulting Services

a. Approach

Attorney Daigle and his consultants have extensive experience working with departments as police practices consultants. The scope of this advisement includes:

- Meet the requirements of the IL / CALEA Accreditation
- Revising, developing, implementing, and maintaining policies and training required by common police practices standards;
- Providing recommendations and guidance to implement and meet the standards of common police practices and Consent Decree requirements;
- Monitoring the department's field procedures and operations to assure implementation and compliance with common police practices and Consent Decree requirements, to include review of Internal Affairs investigations, use of force investigations, and stop and frisk standards;
- Working with the Chief of Police and department members to develop, update, and change operational standards; and
- Participating in the review of high liability field situations, including those involving the use of force and deadly force incidents.



Proposal for Services

POLICE CONSULTANT SERVICES

b. Capabilities and Experience

Attorney Daigle has extensive experience providing police practices consulting to police departments. These include work in Federal and State Consent Decrees and Operational Management Studies.

Our experience includes:

- Working as law enforcement officers and executives responsible for the development, implementation, management, and evaluation of policies and procedures;
- Providing expert assistance to a variety of law enforcement agencies on policing issues, including use of force policies, procedures and training, stop and detentions, community policing, complaint systems, disciplinary systems, investigations, and accountability mechanisms;
- Designing and implementing programs to correct systemic deficiencies in law enforcement agencies;
- Addressing legal issues specific to law enforcement;
- Monitoring and consulting with departments in responding to crisis situations following police shootings and other significant uses of force, and making the difficult judgments about the propriety of particular uses of force;
- Assisting in investigations of cases involving alleged excessive use of force;
- Working with government officials, police unions, and community groups on a variety of policing issues;
- Working with the U.S. Department of Justice investigating law enforcement agencies with systemic civil rights violations;
- Participating in public policy and criminal justice research to assess the impact of management systems on police integrity and police use of force;
- Designing and implementing leadership development programs to ensure that supervisors have the tools, ability, and will to uphold policies and procedures related to use of force and police integrity; and
- Compliance monitoring of law enforcement agencies.

c. Price

Police Practices Consulting will be conducted at an hourly rate. Prices for these services are detailed in Section C below.



Proposal for Services

POLICE CONSULTANT SERVICES

C. Police Practices Consultant – Costs and Expenses

The most difficult part of this proposal is identifying the costs associated with completion of the requested scope of service. DLG will provide an itemized monthly invoice detailing all services rendered.

1. Policy Development:

The hourly rate for Attorney Daigle and consultants will be \$200 dollars an hour. *Based on our experience the revision of a complete Policy Manual takes approximately 18-24 months and we anticipate the cost to be **approximately** \$25,000 - \$30,000 to complete.

2. Accreditation Program:

In addition to policy services, the Daigle Law Group offers an Accreditation Program Development Services. Accreditation Program services are delivered on an hourly rate basis and can provide any of the following services at the request of the client:

- Policy Audit,
- Assessment Creation,
- Assessment Maintenance, or
- Full Assessment Compliance Audit.

*Accreditation Services are estimated to start at **approximately** \$10,000 for policy audits or assessment creation; Assessment Maintenance or Full Assessment Compliance Audits are **estimated** to start at \$10,000 – \$20,000.

3. Police Practices Consulting:

Consulting services including accreditation consulting will be provided at the request of the Chief of Police on an as needed project basis for a rate of \$200 dollars an hour.

***Please note: the client understands this is only an estimate and could be *more or less* based upon the complexity of the project and the hours needed to complete the project.**



Proposal for Services

POLICE CONSULTANT SERVICES

D. Consultant Qualifications

DLG brings to bear a wide breadth of experience that will facilitate a high-quality evaluation and provide effective technical assistance to the Galesburg IL Police Department.

Attorney Daigle and Attorney Race will serve as the points of contact between DLG and the Parties. In our experience, when assessing policy and procedure, working as a collaborative team yields the most positive results.

Eric P. Daigle:



Attorney Daigle is the principal and founder of Daigle Law Group, LLC, a firm that specializes in law enforcement operations, with an emphasis on management operational consulting services. His experience focuses on civil rights actions, including police misconduct litigation and employment actions. Mr. Daigle acts as legal advisor to police departments across the country, providing legal advice to law enforcement command staff and officers in the areas of legal liability, policy development, employment issues, use of force, laws of arrest and search and seizure. His experience focuses on internal affairs operations and use of force, specifically in the training, investigation, and supervision of force and deadly force incidents. Attorney Daigle speaks at seminars and conferences across the Country focusing on legal standards for effective and constitutional police operation.

He has served as a member of the Independent Monitoring Teams for Oakland CA and formally for Niagara Falls NY. He has worked with Law Enforcement Agencies who are under investigation of a Consent Decree by the Department of Justice Civil Rights Litigation Section. Attorney Daigle developed the DLG Policy Center which provides consulting services on policy development to departments across the Country.

Attorney Daigle is General Counsel for FBI- Law Enforcement Executive Development Association and a member of their instructor cadre teaching Supervisory Liability. He acts a General Counsel for National Internal Affairs Investigators Association (NIAIA) and FBI- National Academy Associated. He was the former Chair of the IACP Legal Officers Section and instructs at the IACP conference. Attorney Daigle is the Chairman of the Legal Section for the National Tactical Officers Association. He has completed the Force Science Institute Certification and Advanced Specialist training programs. He is a former member of the Connecticut State Police and now maintains his certification as a reserve officer.



Proposal for Services**POLICE CONSULTANT SERVICES****ATTACHMENT A****Joseph A Race:**

Joseph Race is an Associate Attorney with the Daigle Law Group and specializes in policy and accreditation issues. Mr. Race recently retired as a Captain of the Madison (CT) Police Department where he commanded the Administrative Division which included Internal Affairs, Training, Accreditation, Recruitment & Selection and Public Information. During his time in Madison, Mr. Race successfully led the Madison Police Department to dual CALEA Accreditation for Law Enforcement and Public Safety Communication as well as State of Connecticut Tier III Accreditation.

Mr. Race is actively involved in accreditation and currently serves as a CALEA Assessment Team Leader and is the current president of the Connecticut Police Accreditation Coalition (ConnPAC). Mr. Race previously served as a Prison Rape Elimination Act (PREA) auditor and has conducted numerous mock and onsite assessments for various accrediting organizations. Additionally, Mr. Race is a member of the Connecticut Police Officer Standards & Training Council (POSTC) Accreditation subcommittee and is actively involved in revising and updated the State of Connecticut Accreditation standards.

In addition to policy and accreditation issues, Mr. Race is a Connecticut Police Officer Standards & Training Council (POSTC) certified instructor in numerous subjects and is a Risk Management & Liability Mitigation instructor for the University of Louisville, Southern Police Institute, Command Officers Development Course (CODC).

Mr. Race is a graduate of Winona State University in Winona, Minnesota and the Quinnipiac University School Law in Hamden, Connecticut. Mr. Race is a practicing member of the Connecticut state bar as well as the U.S. District Court for the District of Connecticut. Mr. Race is a graduate of the Southern Police Institutes 76th Command Officers Development Course and the 270th Session of the FBI National Academy. Mr. Race is also proud United States Marine Corps veteran.



Proposal for Services

**POLICE CONSULTANT SERVICES
GALESBURG
POLICE DEPARTMENT
POLICIES AND PROCEDURES
INDEX**

CHAPTER 1 - DEPARTMENT ROLE AND AUTHORITY

<u>Section</u>	<u>Subject</u>
1.01	Law Enforcement Function
1.02	Limits of Authority
1.03	Written Policy System
1.04	Jurisdiction and Mutual Aid
1.05	Harassment and Discrimination
1.06	Strip and Body Cavity Searches
1.07	Investigatory Stop Policy
1.08	H.R. 218
1.09	Bias-Based Policing

CHAPTER 2 – ORGANIZATION AND MANAGEMENT

<u>Section</u>	<u>Subject</u>
2.01	Department Organizational Structure
2.02	Goals and Objectives
2.03	Unity of Command/Span of Control
2.04	Authority and Management
2.05	General Management and Administration
2.06	Recording Police Officers
2.07	Line and Staff Inspections
2.08	Public Information – Media Relations



Proposal for Services**POLICE CONSULTANT SERVICES**

- 2.09 Uniform Standards and Dress Code
- 2.10 Reserve Police Officers
- 2.11 Fiscal Management

CHAPTER 3 – RULES OF CONDUCT

<u>Section</u>	<u>Subject</u>
3.01	Use of Force – General
3.02	Electronic Control Weapon
3.03	Chemical Agents
3.04	Impact Weapons
3.05	Reporting and Investigating Force
3.06	Pursuit Policy
3.07	Firearms Policy
3.08	Patrol Rifles
3.09	Canine Policy

CHAPTER 4 – DISCIPLINARY PROCEDURES

<u>Section</u>	<u>Subject</u>
4.01	Citizen Complaint
4.02	Investigation of Misconduct and Citizen Complaints
4.03	Disciplinary Policy
4.04	Off Duty Action Policy
4.05	Grievance Procedures
4.06	Employee Drug Testing Policy
4.07	Alcohol & Substance Abuse
4.08	Use of Medical Marijuana
4.09	Officer Involved Domestic Violence
4.10	Electronic Monitoring Policy



Proposal for Services

POLICE CONSULTANT SERVICES

CHAPTER 5 – PATROL FUNCTIONS

<u>Section</u>	<u>Subject</u>
5.01	Patrol Administration
5.02	Vehicle Operations
5.03	Equipment
5.04	Lost or Missing Persons Complaint
5.05	Family Violence Investigations
5.06	Mentally Ill and Homeless Individuals
5.07	Arrest Processing
5.08	Traffic Accident Investigations
5.09	Traffic Enforcement
5.10	Securing Prisoners
5.11	Prisoner Transportation
5.12	Mobile Data Computers
5.13	Americans with Disabilities Act
5.14	Social Media
5.15	Report Writing
5.17	Intoxicated Individuals
5.18	Body Worn/Mobile Cameras
5.19	Transporting Civilians
5.20	Towing Motor Vehicles
5.21	Abandoned Motor Vehicles
5.22	Radio Procedures
5.23	Dignitaries and VIP Security

CHAPTER 6 – INVESTIGATIVE FUNCTIONS

<u>Section</u>	<u>Subject</u>
6.01	Criminal Investigation Administration
6.02	Criminal Investigation Operation
6.03	Collection of Evidence – Administration
6.04	Collection of Evidence – Operations



Proposal for Services

POLICE CONSULTANT SERVICES

6.05	Property and Evidence Control
6.06	Youth Investigations
6.07	Sexual Assault Investigations
6.08	Confidential Informants
6.09	Eyewitness Identification
6.10	Child Abuse Investigation
6.11	School Resource Officer
6.12	Narcotics Investigations
6.13	Crime Prevention
6.14	Victim/ Witness Assistance – Administration
6.15	Victim/Witness Assistance – Operations
6.16	Death Notifications

CHAPTER 7 – SPECIAL OPERATIONS

<u>Section</u>	<u>Subject</u>
7.01	Special Response Team & Hostage Negotiations Team
7.02	Hazardous Devices
7.03	Unusual Occurrences
7.04	Crowd Management and Control
7.05	Critical Incident Management

CHAPTER 8 – PERSONNEL

<u>Section</u>	<u>Subject</u>
8.01	Recruitment
8.02	Selection
8.03	Promotion
8.04	Performance Evaluations
8.05	Pregnancy
8.06	FMLA policy
8.07	Military Leave
8.08	Line of Duty Deaths



Proposal for Services

POLICE CONSULTANT SERVICES

8.09	Secondary Employment
8.10	Awards and Commendations
8.11	Time Cards
8.12	Scheduling
8.13	Workers Compensation
8.14	Part Time and Auxiliary Officers

CHAPTER 9 - TRAINING AND SELECTIONS

<u>Section</u>	<u>Subject</u>
9.01	Training – Administration
9.02	Academy Training
9.03	Training Instructors
9.04	Recruit Training
9.05	In-service, Roll Call, and Advanced Training
9.06	Civilian Training
9.07	Career Development

CHAPTER 10 – SUPPORT AND TECHNICAL SERVICES

<u>Section</u>	<u>Subject</u>
10.01	Legal Process – Records
10.02	Legal Process – Criminal Process
10.03	Communications – Administration
10.04	Communications – Procedures
10.05	Portable Radios
10.06	Dispatch Center and Operation
10.07	Logging Recorder
10.08	Records Management
10.09	Freedom of Information
10.10	Parking Tickets
10.11	Traffic Stop Statistics



**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Approval to purchase playground equipment for Lancaster Park from GameTime as part of the 2023 Illinois Parks and Recreation Association (IPRA) Statewide Training and Funding Initiative, which also covers installation and surfacing.

SUMMARY RECOMMENDATION: The Interim City Manager, Director of Parks and Recreation, Interim Public Works Director, and Purchasing Agent recommend approval of the purchase, in the amount of \$60,226.27, of the playground equipment for Lancaster Park.

BACKGROUND: May 14, 2023, the City Council approved the application to apply for the Statewide Funding Initiative to purchase playground equipment for Lancaster Park. The 2023 Illinois Parks and Recreation Association (IPRA) Statewide Training and Funding Initiative supports the development of high-quality outdoor play to communities serving as a National Demonstration Site. The projects selected must implement evidence-based activity in inclusion. Matching funds must align with the design criteria as a qualifying play system. A stipulation in the grant is that the equipment must be purchased by GameTime exclusively through Illinois representatives through a contract pricing in 2023. The GameTime/IPRA Statewide Program funding stipulates that the playground equipment must be purchased, with possession of the equipment, in 2023. Installation will not occur until 2024 after the bid has been awarded for construction of the project.

The City's application to purchase playground equipment through the GameTime grant was approved. This purchase also serves as part of the OSLAD funded renovation project at the park. The total cost of the playground equipment is \$103,964.68. The GameTime grant will provide the City with \$43,738.41 in discount pricing for the purchase of the equipment with the City's share being \$60,226.27.

City staff recommend approval of the purchase in the amount of \$60,226.27. As this purchase may be utilized with the OSLAD funded renovation project at Lancaster Park, the City will be reimbursed for 50% of the city's \$60,226.27 local share utilizing the OSLAD grant.

BUDGET IMPACT: The purchase of the playground equipment will be paid from the Grant Fund (013).

SUPPORTING DOCUMENTS:

1. IPRA Action Grant Award Letter
2. Playground equipment cost breakdown
3. Sample playground equipment rendering



A PLAYCORE Company

150 PlayCore Drive SE
Fort Payne, Alabama 35967
800.235.2440
gametime.com

June 1st , 2023

Elizabeth,

On behalf of GameTime and Cunningham Recreation, I wanted to personally congratulate you and your community on receiving funding from GameTime as part of the 2023 IPRA Statewide Training and Funding Initiative. Now more than ever, high-quality outdoor environments have proven to be essential to the communities we collectively serve, healing the minds, bodies, and spirits of children, families, and citizens across the state.

I've included a copy of a funding award certificate, and some background information on the various National Demonstration Sites that will be part of finalizing your design and project. Your specific funding award will be determined once your playground design is completed.

Again, congratulations on your upcoming project and thank you for all you do to enrich childhood and build communities through play. I look forward to seeing the impact your new National Demonstration Site has on your community!

Sincerely,

A handwritten signature in black ink that reads "Robert V. Barron".

Robert V. Barron
Senior Vice President, GameTime



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

Back to Agenda
 CUNNINGHAM
 Quote #
 162339-01-03

Lancaster Park, Option 2 (REV) - IPRA CWO Grant

City of Galesburg
 Attn: Elizabeth Varner
 55 W. Tompkins Street
 Galesburg, IL 61401
 Phone: 309-345-3683
 EVARNER@CI.GALESBURG.IL.US

Ship to Zip 61401

Quantity	Part #	Description	Unit Price	Amount
1	RDU	GameTime - PrimeTime Modular Unit (per attached drawing) [Basic: _____] [Accent: _____] [Deck:Pvc: _____] [RotoPlastic: _____] [2ColorHDPE: _____] [HDPE: _____] [Accent2: _____] [UniPlastic: _____] [Tube: _____] [Roof: _____] [Roof2: _____] [Arch: _____] [HDPE2: _____]	\$83,899.00	\$83,899.00
		(1) 12025 -- 3 1/2" Uprt Ass'Y Alum 10'		
		(4) 12027 -- 3 1/2" Uprt Ass'Y Alum 12'		
		(6) 12077 -- 3 1/2" Uprt Ass'Y Alum 15'		
		(1) 12215 -- Crunch Bar Prime Time		
		(1) 12224 -- 1'-6"/2"S"Rev Horiz Loop		
		(1) 12728 -- Single Seat P/T		
		(2) 18201 -- 36" Tri Punched Deck P/T		
		(1) 18679 -- Bongos		
		(1) 18689 -- Hand Cyclor		
		(6) 18833 -- Umbra Roof Extensm 3'		
		(1) 19014 -- Transfer Platform W/ Barrier (4')		
		(1) 19947 -- Tic-Tac-Toe Panel		
		(1) 19084 -- Ashiko		
		(1) 19169 -- Leaning Wall (2')		
		(1) 19200 -- Telescope Enclosure		
		(1) 19235 -- Count & Spell Panel (One Color)		
		(1) 19244 -- Thunderring Panel		
		(1) 19247 -- How Tall Am I		
		(1) 19253 -- Scramble Up (3'6" & 4')		
		(1) 19269 -- Double Ridge Climber		
		(1) 19287 -- River Rock Climber		
		(3) 19289 -- Two Piece Hex Deck		



GameTime c/o Cunningham Recreation
 PO Box 240981
 Charlotte, NC 28224
 800.438.2780
 704.525.7356 FAX

06/05/2023
 Quote #
 162339-01-03

Lancaster Park, Option 2 (REV) - IPRA CWO Grant

Quantity	Part #	Description	Unit Price	Amount
		(1) 19363 -- 3'-6"/4'-0" Zip Swerve Slide Right		
		(1) 19382 -- Single Entrance Wilderslide li		
		(2) 19386 -- Left Curve Section Wilderslide li		
		(1) 19388 -- Exit Section Wilderslide li		
		(1) 19391 -- Support Wilderslide li		
		(1) 19416 -- Crawl-In Double Fun-L Up		
		(1) 19427 -- Single Spiral		
		(1) 19698 -- Sloped Funnel Climber Barrier (Dbl)		
		(2) 19758 -- Umbra Hex roof		
		(12) 19762 -- Umbra Roof Plug		
		(1) 19786 -- Edge Climber Attachment 2'0/5'0		
		(1) 19806 -- Splitter 8'		
		(1) 19807 -- Ripple Pass		
		(1) G12025 -- 3 1/2" Uprt Ass'Y Galv 10'		
		(6) G12077 -- 3 1/2" Uprt Ass'Y Galv 15'		
		(3) 6232 -- Pod (1'-0")		
1	6240	GameTime - Xcelerator [Accent: _____] [Basic: _____]	\$5,836.00	\$5,836.00
1	RDU	GameTime - PrimeTime Swings - 2 Bay [RotoPlastic: _____] [Basic: _____]	\$4,755.00	\$4,755.00
		(1) 8558 -- 3 1/2" Zero-G Chair (5-12)-Galv Chain		
		(1) 12584 -- Ada Primetime Swing Aab, 3 1/2" Od		
		(1) 12583 -- Ada Primetime Swing Frame, 3 1/2" Od		
		(3) 8910 -- Belt Seat 3 1/2"Od(8910)		
64	4862	GameTime - 12" Playground Border	\$79.00	\$5,056.00
1	4858	GameTime - Access Playcurb-W/Adap	\$782.00	\$782.00
1	178749	GameTime - Owner's Kit	\$84.00	\$84.00
1	14927	GameTime - NDS Play On Sign Package		



GameTime c/o Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX

Back to Agenda
Quote #
162339-01-03

Lancaster Park, Option 2 (REV) - IPRA CWO Grant

Quantity	Part #	Description	Unit Price	Amount
1	2023IPRA	MISC - IPRA Funding Initiative- TERMS AND CONDITIONS Matching funds must be used towards the purchase of a qualified playground structure. Other freestanding play products are available at our best pricing through Omnia Partners. Representatives from IPRA, GameTime, and PlayCore will select qualifying projects to be considered for playground matching funds. Orders must be installed by December 2023 through GameTime's exclusive Illinois Representatives, Cunningham Recreation. Funding can only be applied to additional GameTime playground equipment purchases and only in conjunction with the original purchase. GameTime standard policies and warranties as listed in the 2023 Playground Design Guide apply. Matching funds apply to PowerScape, PrimeTime, Xscape& IONiX composite structures only. Matching funds do not apply to Tuff Forms, GFRC Landmark Design, or Freestanding products. Freight, installation, surfacing, material surcharges, and applicable sales tax are extra and not included as part of the matching funds. To qualify for a 100% matching grant, list price of the qualifying playground system (must exceed \$40,000, and be purchased with cash. Matching funds are subject to rounding rules and may vary based on qualified purchase. For award recipients who wish to bring fitness to their communities, separate funding will be available for GT Challenge Course with the funding amounts dependent on the course selected. Preconfigured adult outdoor fitness packages are also available - apply for up to \$12,500 in funding for preconfigured outdoor fitness packages. Contact your Cunningham Recreation representative for a list of qualifying adult outdoor fitness packages. Freestanding playground products available to recipients through Omnia Partners. No other offer, discount, or special programs can be used with this funding program. All applications must be validated by the project administrator. GameTime reserves the right to decline any application for the IPRA funding initiative.		
Contract: OMNIA #2017001134			Sub Total	\$100,412.00
			Discount	(\$43,738.41)
			Freight	\$3,552.68
			Total	\$60,226.27

Comments

- * MATERIALS ONLY: Quotation does not include any site work, off-loading, storage, safety surfacing, or installation.
- * Taxes, if applicable, will be applied at the time of invoice. Please provide a copy of your tax exempt certificate to avoid the addition of taxes.
- * **Surfacing & Install quoted separately.**



GameTime c/o Cunningham Recreation
PO Box 240981
Charlotte, NC 28224
800.438.2780
704.525.7356 FAX

Back to Agenda
0
Quote #
162339-01-03

Lancaster Park, Option 2 (REV) - IPRA CWO Grant

ACCEPTANCE OF QUOTATION:

Acceptance of this proposal indicates your agreement to the terms and conditions stated herein.

Accepted By (printed): _____ Title: _____

Telephone: _____ Fax: _____

P.O. Number: _____ Date: _____

Purchase Amount: **\$60,226.27**

SALES TAX EXEMPTION CERTIFICATE #: _____

(PLEASE PROVIDE A COPY OF CERTIFICATE)

Salesperson's Signature

Customer Signature

BILLING INFORMATION:

Bill to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____

SHIPPING INFORMATION:

Ship to: _____

Contact: _____

Address: _____

Address: _____

City, State: _____ Zip: _____

Tel: _____ Fax: _____

E-mail: _____



A PLAYCORE Company

FUNDING AWARD CERTIFICATE

This certificate entitles

Lancaster Park

to GameTime/IPRA Statewide Program funding.

Funds are awarded based on need and according to the terms outlined in the IPRA Statewide Funding Initiative application. Final funding amount will be determined once the NDS playground designs are completed, and funds will be applied to the purchase of the qualifying play system. Other terms and conditions may apply. Contact your GameTime Representative, for complete details about the funds awarded to your IPRA Initiative playground and recreation project.

A handwritten signature in black ink that reads "Robert V. Barron".

Robert V. Barron
Senior Vice President



Lancaster Park City of Galesburg

Design • Build • PLAY!



**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Approval of a quote to replace the sidewalk on Academy Street between Simmons Street and Main Street.

SUMMARY RECOMMENDATION: The Interim City Manager, Interim Director of Public Works, and Purchasing Agent recommend approval of a quote for sidewalk replacement on Academy Street in the amount of \$12,376.12 from Hein Construction Co., Inc.

BACKGROUND: The new Galesburg Public Library is currently being constructed on a city block located on Main Street between Academy Street and West Street. As part of the new library construction, the public sidewalks are being replaced on three sides of the block. These three sides required replacement due to grade changes necessary for the new building and parking lot construction as well as for installation of new utilities. The east side of Academy Street between Simmons Street and Main Street did not require replacement, so it was not included in the project. The sidewalk is in poor shape, and the library has now expressed interest in it being replaced with the rest of the project and has asked for participation from the City. They proposed that the library cover the costs of removing the existing sidewalk and requested the City pay for the new sidewalk to be poured.

Hein Construction is doing the site work and sidewalk replacement for the project and provided a quote in the amount of \$12,376.12 for the City's portion of the proposed work. This includes installing an aggregate base under the sidewalk and pouring the new sidewalk. The quoted cost per square foot for pouring the sidewalk is lower than recent bid prices received from other sidewalk projects that the City has bid out. Also, the library covering the costs for the removal represents an approximately \$5,000 value based on recent bid costs for sidewalk removal per square foot. This work is not in the 2023 budget and Public Works does not have any funds remaining in the 2023 budget for street and sidewalk projects. Therefore, it is recommended to use contingency funds from the General Fund to pay for this work.

BUDGET IMPACT: Contingency funds will be used to fund this work.

SUPPORTING DOCUMENTS:

1. Quote



ESTIMATE

9130 N Industrial Road

Peoria, IL 61615

Contact: Ciaron Graham

Phone: (309) 691-4774

Email: ciaron@heinconstruction.com

Quote To: Williams Brother Construction

Att: Tyler Gilmour

Phone: 309-688-0416

Email: tyler@wbci.us

Job Name:

CITY SIDEWALKS ADD

Date of Plans:

VERBAL REQUEST

Addendum:

Add \$27 per sf for truncated domes if needed.

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
10	2" AGGREGATE BASE	17.23	TON	68.91	1,187.32
20	4" CITY SIDEWALKS	1,512.00	SF	7.40	11,188.80

GRAND TOTAL	\$12,376.12
--------------------	--------------------

NOTES:

Excludes:

Permits & Fees

Survey or Layout

Private Locates

Winter Removal Conditions

Removal of Existing Walks

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Bid recommendation, purchase a Versalift aerial and service body for the Traffic Division.

SUMMARY RECOMMENDATION: The Interim City Manager, Interim Public Works Director, Fleet Superintendent, and Purchasing Agent recommend that the City Council approve waiving the normal purchasing policies to purchase a Versalift aerial and service body from Drake Scruggs, Springfield, IL for a total cost of \$141,301.00. The aerial and service body will be installed onto the recently approved 2023 Ford F550 cab/chassis to construct an aerial lift truck for the Traffic Division.

BACKGROUND: The Traffic Division currently utilizes a 2002 Ford F550 with a 40 ft aerial unit and 11 ft service body, which is scheduled for replacement in 2024. The aerial unit was rebuilt in late 2018 at a cost of \$25,000. At that time, all hoses were replaced inside the insulated boom. Recently, one of those hoses came apart and a temporary repair was made by Drake-Scruggs in Springfield, IL which unfortunately lasted about one hour. The permanent repair requires replacement of the entire hose(s) assembly with an estimated cost of \$8,000-\$15,000. This repair would take approximately two to three months to complete and would not include any other worn components in the aerial unit. Furthermore, waiting for a new aerial lift truck is not possible without planning for additional costly repairs.

Currently, this unit is out of service, thus rendering it useless to the Traffic Division forcing them to borrow the aerial lift truck from the Park Division, leaving that division without an aerial lift truck to perform their daily tasks. This entire unit is 21 years old and far beyond its useful life cycle. In the industry of aerial lift trucks, this unit is considered obsolete or, at the very least, not saleable in the used market.

The city has the immediate opportunity to purchase a Versalift aerial and service body that meets the required specifications. The Versalift aerial and service body were originally ordered for a municipality to build an aerial lift truck but has since cancelled their order. Given the short time frame the Versalift aerial and service body may be available, it is proposed to waive the normal purchasing policy and purchase the replacement Versalift aerial and service body for the Traffic Division from Drake Scruggs, Springfield, IL. An attempt was made by the Fleet Superintendent to obtain a second quote on the aerial and service body from Altec Industries, but they will only quote complete aerial lift trucks which include the cab/chassis. The current lead time on a complete unit is two years.

If the aerial and service body are no longer available at the quoted price, the city will issue a formal bid proposal in an attempt to secure an aerial and service body by the end of 2024.

Once the new aerial lift truck is put in production, the city anticipates selling the old aerial lift truck using Purple Wave online auction to allow for a larger pool of potential buyers. The current value of the aerial lift truck is estimated at \$5,000, which will help offset the cost of the new unit.

The Fleet Superintendent spoke with representatives from Drake Scruggs to ensure that in fact all areas of the city's request were met. City staff recommend approval of this purchase.

BUDGET IMPACT: There are sufficient funds available in the Vehicle Replacement Fund (58) for this purchase.

SUPPORTING DOCUMENTS:

1. Drake Scruggs Quote



Drake-Scruggs Equipment Inc

[Back to Agenda](#)

Home Office

2000 S. Dirksen Parkway

Springfield, IL 62708-

(217) 753-3871

Fax (217) 753-2760

City of Galesburg Illinois

Attn: Myron Miller

55 West Tompkins Street

P.O. Box 1387

Galesburg, IL 61401-0000

Tel.(309) 368-2990

Fax (309) 345-3668

We are pleased to quote to you, the equipment described below delivered F.O.B., Galesburg, IL in accordance with specifications attached:

Quote Number **066123-0**

Per the following specification we are quoting:

Provide and install a Versalift VST-47-I aerial, Brand FX fiberglass service body and accessories on a 84"CA chassis. NOTE: THIS IS AN ESTIMATE ONLY. ANY SURCHARGES INCURRED WILL BE ADDED TO THE FINAL TOTAL PRICE. NOTE: SHIPPING IS ESTIMATED. NOTE: CHASSIS AND CHASSIS COST ARE NOT INCLUDED IN BASE QUOTE. (COMPONENTS IN QUOTE ARE FOR A FORD)

* **Total ----- \$141,301.00**

Delivery ARO Days

State and municipal sales taxes are to be added if applicable. FET shall be added if applicable.

Terms are Net 10. This Quote is valid for a period of 30 days from Wednesday, June 28, 2023.

The goods described herein will be sold subject to the additional provisions and our regular warranty printed on the next page hereof. We thank you for the courtesy extended to us, and hope to be favored with your acceptance of this proposal. Your acceptance of this proposal will not be binding upon us until one of our salesmen and an authorizing person of your company approves this proposal hereon in writing. No parts shall be ordered until a signed copy of this form and/or a P.O. has been received.

ACCEPTED:

Date: _____

PO # _____

Respectfully Submitted,

Drake-Scruggs Equipment Inc.

Quote Prepared By James Arnold

Firm Name: _____

By: _____ By: _____

Michael Reed, Sales Representative



Drake-Scruggs Equipment Inc.

ADDITIONAL PROVISIONS

1. Occasions in which Drake-Scruggs Equipment Inc is to supply the cab and chassis for a customer it shall be invoiced to you upon delivery to Drake-Scruggs Equipment.
2. If, for any reason, delivery is not made within 10 days from the date specified, the cash selling price quoted herein will be subject to adjustment to conform to our regular cash selling price of the goods covered by this proposal in effect at the time of delivery. If the price adjustment results in an increase in price, you shall have the privilege of accepting delivery at the increased price or canceling your acceptance of this proposal by giving written notice of such cancellation to us within 5 days after notice of such price increase is given to you.
3. You agree to accept the goods covered by this proposal, as fulfilled thereof, with such changes in design and materials, or either of them, which we might make.
4. If any sales or excise taxes now in effect, shall be increased, or any new sales, excise, floor or processing taxes shall be imposed by federal, state, or local laws, you are to reimburse us for any and all such increased or new taxes that we may be required to pay or to reimburse to others by reason of the manufacture, purchase or sale of the articles and equipment covered by this proposal. The amount of such increased or new taxes may be billed as a separate item or added to the price of the articles and equipment to which they are applicable at our option.
5. We shall not be responsible for loss, damage, or delays in transportation after shipment, nor for failure to supply any goods covered by this proposal or to deliver the same on time where prevented by strikes, fires, or accidents, or by the demand exceeding the available supply, or by any other cause beyond our reasonable control.
6. Any cost incurred by Drake-Scruggs Equipment, Inc. as a result of either cancellation or change orders shall be passed to the buyer.

*Delivery time is only an estimate. This time may change due to unforeseen problems.

WARRANTY

DRAKE-SCRUGGS EQUIPMENT, INC. Warrants each new article to be free from defects in material and workmanship under normal use and service, its obligation under this warranty being limited to making good any part or parts thereof which shall be returned to it with transportation charges prepaid, and which its examination shall disclose to its satisfaction to have been thus defective, provided that such part or parts shall be so returned to it not later than (90) days after delivery of such article to the original purchaser. This warranty is expressly in lieu of all other warranties expressed or implied and of all other obligations or liabilities on its part, and it neither assumes nor authorizes any other person to assume for it any other liability in connection with the sale of its equipment.

This warranty shall not apply to any article which shall have been repaired or altered outside of its shop in any way so as, in its judgment, to affect its stability, nor which has been subject to misuse, negligence or accident. Warranty on all new equipment is subject to the individual manufacturer as attached.

Your Drake- Scruggs installed equipment is warranted from defects and workmanship for one year from the date of delivery. Included is one free field service trip within this warranty period. Normal travel charges will apply after this initial trip during the one year warranty period. After expiration of the one year warranty, normal travel, labor and material charges will apply. The one year warranty only applies to new components sold and installed by Drake-Scruggs Equipment Inc. Normal maintenance, repairs due to lack of maintenance and equipment transfers from chassis to chassis are not included in this warranty.

NOTE: SHIPPING IS ESTIMATED.

Aerial

VST-47-I Insulated 46 ft. 4 Inches (14.1 m) telescopic/articulating aerial platform lift, including the items listed

Continuous rotation including one pass slip ring for start/stop system.

Six gpm (22.7 lpm) open center hydraulic system at 3000 psi (210kg/cm2)

Side mounted telescopic upper boom for low stowed platform. Fiberglass inner boom and ELECTROGARD provide insulation gap fully retracted meeting ANSI A92.2 requirements for Category C, 46 KV and below.

Non-lube bearings used throughout.

One set of hydraulic tool outlets at platform without quick disconnect fittings (throttle control recommended). Includes adjustable pressure limit.

Integral hydraulic oil reservoir with dual sight gauges and 17 gallon (64.4 l) capacity. Bottom suction with a gate valve is provided.

Closed 24 in. X 24 in. X 42 in. (0.61m X 0.61m X 1.07m) fiberglass platform with one curbside step (In end hung position).

Master/slave hydraulic leveling with upper and lower control to tilt for cleanout or rescue.

Two operator's manuals and two service manuals (in English).

ANSI A92.2 data plate.

Two Slope Indicators with decals.

Lower controls on turret with standard rotary joint.

TruGuard™ dielectric isolating system with 4-Axis right hand single stick contro in lieu of the quoted 3 axis controller.

Heavy duty rotator and platform support. Required with the platform elevator.

Platform elevator (reduces the platform capacity by 100 lbs). The elevator lifts the platform 24" vertically using a telescopic cylinder. This option adds seven inches of length from the centerline of the platform rotator and is not available with aluminum platform.

One set of hydraulic tool outlets at platform with quick disconnect fittings.

Closed 24"x 30"x 42" platform with one step to the curbside.

Platform cover, nylon /vinyl 24" X 30"

Plastic liner for 24"x30" platform with molded step.

Standard category C 46KV and below dielectric certification.

Platform capacity of 300 lbs with the jib installed, 400 lbs with the jib removed. 1000 lbs jib capacity.

Hydraulic articulating dual arm jib and winch package for up to 1000lbs.

Standard 46.25" tall pedestal.

Two speed throttle control for Ford F-550 with 6.7L diesel engine, Automatic transmission, PTO

Emergency Power Insulated 12 VDC hydraulic system at platform and pedestal

Auto boom latch for mounting on outer boom Electrogard.

Aerial painted Universal White urethane.

Main modified A-Frame outriggers located in the front vertical compartments.

Auxiliary independent narrow modified A-Frame outriggers, 10 Degree, for 30-35 Inch frame height chassis.

Outrigger boom interlock system.

Outrigger motion alarm.

PTO and gear pump, with 8 gpm minimum, to power the aerial unit.

Manufacturer's recommended amount of hydraulic oil to provide power to the unit.

Body

Fiberglass service body with the following features.
BFXB 84DLSW4 STANDARD SERVICE BODY

Compartment sizes:

SS = 30.5 / 30.5 / 40 / 31

CS = 30.5 / 30.5 / 42 / WU

FBCA = 81

OL = 132

WU = 29

OVERALL WIDTH - 94.00

PACK DEPTH - 20.00

FLOOR WIDTH - 54.00

PACK HEIGHT - 42.00

MOUNTING HEIGHT - 25.00

- STEEL UNDERSTRUCTURE - ALUM TREAD FLOOR
- SMOOTH ALUMINUM BULKHEAD
- STANDARD BRIGHT WHITE GELCOAT
- STAINLESS STEEL ROTARY LATCH
- TYPE 304 STAINLESS STEEL HARDWARE
- TYPE 304 STAINLESS STEEL DOOR HINGE
- VINYL COVERED S/S CABLE DOOR STOPS
- NON-SKID COMPARTMENT TOPS
- ALUMINUM ROCK GUARDS
- BLACK PLASTIC FUEL BEZEL
- AUTOMOTIVE GRADE BUBBLE GASKET
- ONE PIECE MOLDED DOORS WITH AUTOMOTIVE FINISH BOTH SIDES.
- RECESSED DOOR JAMS
- FLOW THROUGH VENTILATION SYSTEM
- REMOVEABLE WHEEL WELL PANELS
- WHITE COMPARTMENT INTERIORS
- RECESSED DOOR SEAL SYSTEM
- LIGHT ADAPTOR FOR SPECIFIED CHASSIS
- FULL LED LIGHTING PACKAGE
- STOP / TAIL / TURN / MARKER & BACK-UP LIGHT
- HOTSTICK DOOR - STREETSIDE
- HOTSTICK SHELF - STREETSIDE

COMPARTMENTATION:

-STREETSIDE COMPARTMENTS:

- 1ST VERTICAL: TWO ADJUSTABLE SHELVES WITH DIVIDERS.
OUTRIGGER CUTOUT
- 2ND VERTICAL: THREE ADJUSTABLE SHELVES WITH DIVIDERS
- STREETSIDE HORIZONTAL COMPT
OPEN
- STREETSIDE REAR COMPARTMENT: TWO ADJUSTABLE SHELVES WITH DIVIDERS.

-CURBSIDE COMPARTMENTS

- 1ST VERTICAL: MATERIAL HOOKS INSTALLED 2-3-2
OUTRIGGER CUTOUT
- 2ND VERTICAL: TWO ADJUSTABLE SHELVES WITH DIVIDERS.
MATERIAL HOOKS INSTALLED 2-3-2
- CURBSIDE HORIZONTAL COMPT : ONE ADJUSTABLE SHELF WITH DIVIDERS.
- CURBSIDE REAR COMPT :
REAR COMPARTMENT #4 ACCESS STEPS (ALUM) SIDE ENTRY
GRIPSTRUT STEPS.
STAINLESS STEEL GRAB HANDLE MOUNTED ON BACK OF
COMPARTMENT.

ADDITIONAL FEATURES:

- FLEXGLO COMPARTMENT LIGHTING TOP & SIDES OF DOOR
- ALUMINUM TREAD TAILSHELF, 24" W/ STORAGE, DOOR ON EACH
END.
- ALUMINUM LOADWALL LINERS ON STREETSIDE AND CURBSIDE
WALLS.
- COMPT TOP, ALUM TREADPLATE OVERLAY.
- TWO WHEEL CHOCK HOLDERS, INSTALLED ONE EACH SIDE IN
WHEEL WELL PANEL.
- FOUR OUTRIGGER PAD HOLDERS, ONE INSTALLED NEAR EACH
OUTRIGGER.

20" X 18" DSE Imprinted Mudflap

Safety Equipment

Two Buyers rubber wheel chocks with rope eyes 10" L x 6" H x 8" W .

Polyurethane 18" x18" x 1" outrigger pad with a rope style handle.

One (1) Triangle reflector kit. Shipped loose.

Drake-Scruggs Shop to relocate OEM back up camera

Towing Equipment

One (1) ICC bumper with safety D-rings installed at the rear of the unit.

Six prong trailer socket installed at the rear of the unit adjacent to the pintle hitch location.

2 5/16 " ball - receiver tube mounted pintle hitch. 8 ton capacity.

Unit certification. Includes dielectric test, stability test, clean and weigh prior to delivery.

NOTE: SHIPPING IS ESTIMATED.**Lighting:**

(8) Ecco model ED3777AW Directional LEDs: Dual-color, multi-mount amber/white. - (2) in the front grill - (2) towards the front of the body; 1 on each side - (2) towards the rear of the body; 1 on each side - (2) on the back of body at tailshelf - Flood/puddle wired to a switch in the cab - Strobes wired to a separate switch in the cab.

- (2) GoLight 20004GT LED Spotlights; White
- Permanent mount
 - Wireless Remote
 - Location determined at pre-paint inspection

Total for One Unit**\$141,301.00****FOB: Galesburg, IL****State and municipal sales taxes are to be added if applicable.****FET shall be added if applicable.****Chassis Option #1*****Check Mark to Select This Option**☐

Optional 2023 FORD F550 4x4 Reg chassis with 84"CA and gas engine.

Add \$58,400.00

**COUNCIL LETTER
CITY OF GALESBURG
AUGUST 7, 2023**

AGENDA ITEM: Appraisal of Churchill property, located at 905 Maple Avenue

SUMMARY RECOMMENDATION: Provided for council consideration and direction is an item directing city staff to obtain an appraisal of the Churchill property, located at 905 Maple Avenue.

BACKGROUND: At the April 18, 2022 City Council meeting, the City Council approved an intergovernmental agreement with Galesburg School District 205 to accept Churchill Middle School in as “as is” condition, at no cost. At the June 5, 2023 City Council meeting, the city council approved an ordinance directing staff to sell the property located at 905 Maple Avenue. Included as item 23-1016 on this agenda for first reading, is an item authorizing the sale of a portion of the property located at 905 Maple Avenue.

The item being presented for consideration is directing staff to obtain an appraisal for the property. Staff have reached out to companies that provide such services but have not received a response prior to the publication date of this letter. Therefore, this item does not include an exact quote for the cost to obtain the appraisal, but it is estimated that such a service would cost approximately \$1,500 - \$2,000. If this item is approved, staff will obtain quotes and initiate the process to have an appraisal conducted.

BUDGET IMPACT: There are sufficient funds in the Planning Fund to cover the estimated appraisal cost of \$1,500 - \$2,000.

SUPPORTING DOCUMENTS:

TOWN OF THE CITY OF GALESBURG

Date: August 7, 2023

Agenda Number: 23-9016

TOWN FUND	<u>\$1,500.00</u>
GENERAL ASSISTANCE FUND	<u>\$10,804.33</u>
IMRF FUND	<u></u>
SOCIAL SECURITY/MEDICARE FUND	<u>\$2,401.70</u>
LIABILITY FUND	<u></u>
AUDIT FUND	<u></u>
TOTAL	<u>\$14,706.03</u>

5:33 PM

07/31/23

TOWN of the City of Galesburg - TOWN
TOWN Payment Due Report
 July 11 to July 31, 2023

Type	Date	Num	Name	Memo	Due Date	Open Balance
Current						
Bill	07/21/2023	9123318_S...	F&M Credit Card	Summit Hosting QBs July 21 to Aug 21	08/08/2023	71.89
Bill	07/26/2023	072623	Ameren Illinois	Acct# 5392319850 Service 6/22 to 7/24/23	08/08/2023	382.81
Bill	07/27/2023	0465642	CityGalesburg EXPENSES	2023 Microsoft 365 Renewals: Williams, Cabrera, Schafer, Hart	08/08/2023	396.00
Bill	07/28/2023	3361	Galesburg Termite & Pest	Quarterly service pest control	08/08/2023	35.00
Bill	07/30/2023	INV329433	OSI	Contract Overage for 6/30 to 7/29	08/08/2023	40.24
Bill	07/31/2023	0465662	CityGalesburg EXPENSES	Microsoft 365 License for H. Ledbetter	08/08/2023	99.00
Bill	07/31/2023	0465390	CityGalesburg EXPENSES	Stratus July 2023	08/08/2023	106.96
Bill	07/31/2023	070123_Wa...	CityGalesburg EXPENSES	Water Acct# 018974-000 Service 6/2/23 to 7/6/23	08/08/2023	34.21
Bill	07/31/2023	046544	CityGalesburg EXPENSES	2023 Microsoft 365 Licenses: Natof, Haugland	08/08/2023	198.00
Bill	07/31/2023	2516082023	NCPERS	unit # 2516 August Premium 2023	08/08/2023	64.00
Bill	07/31/2023	9117732_S...	F&M Credit Card	Summit Hosting QBs June 21 to July 21 2023	08/15/2023	71.89
Total Current						1,500.00
1 - 30						
Total 1 - 30						
> 30						
Gen...	01/01/2023	Audit# 12	Lora Cleaning			-563.00
Gen...	02/01/2023	Audit# 12R	Lora Cleaning	Reverse of GJE Audit# 12 -		563.00
Total > 30						0.00
TOTAL						1,500.00

4:56 PM

07/31/23

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Payment Due Report
 July 11 - July 31, 2023

Type	Name	Num	Date	Memo	Amount
Jul 10 - 31, 23					
Bill	City TRANSIT Galesburg	0465391_G15837	07/31/2023	G15837 Transport Assist for	85.00
Bill	City TRANSIT Galesburg	0465391_G15849	07/31/2023	G15849 Transport Assist for	25.00
Bill	City TRANSIT Galesburg	0465391_G15869	07/31/2023	G15869 Transport Assist for	20.00
Bill	City TRANSIT Galesburg	0465391_G15869a	07/31/2023	G15869a Transportation Assist for	10.00
Bill	City TRANSIT Galesburg	046591_G15869	07/31/2023	G15869 Transport Assist for	10.00
Bill	City TRANSIT Galesburg	0465543	07/31/2023	Connecting Galesburg Bus Pass pro...	300.00
Bill	Hy-Vee Main St # 1216	G15969	07/31/2023	G15969 Food Assist	44.53
Bill	Hy-Vee Main St # 1216	G15913	07/31/2023	G15913 Food Assist for	88.72
Bill	Hy-Vee Main St # 1216	G15975	07/31/2023	G15975 Food Assist	45.37
Bill	Hy-Vee Main St # 1216	G15951	07/31/2023	G15951 Food Assist for	38.14
Bill	Hy-Vee Main St # 1216	G15931	07/31/2023	G15931 Food Assist for	100.00
Bill	OSI	INV329652	07/31/2023	Contract Overage for 4/30 to 7/29 Col...	288.45
Bill	PETTY CASH	071323	07/31/2023	Petty Cash Reconciliation 7/13/23	157.96
Jul 10 - 31, 23					1,213.17

9:31 AM

08/01/23

Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
 July 11 - July 31, 2023

	Date	Num	Name	Memo	Paid Amount
Income					
Expense					
602 · Gen Assistance - Rent					
	07/13/2023	24489	LL Sun Garden Place, LLC	G15977 Shelter Assist for	260.00
	07/17/2023	24509	LL Bicknell, Donna L	G15991 Shelter Assist for Cedar	340.00
	07/21/2023	24511	Esters, James	G15996 Shelter Assist for	340.00
	07/27/2023	24518	Villarreal, Melinda	G16025 Shelter Assist for	340.00
	07/28/2023	24521	LL KCHA	G16017 Laundry Assist fo	17.00
	07/28/2023	24522	LL Vanguard Properties, LLC	G16011 Shelter Assist fo	340.00
	07/28/2023	24525	LL KCHA	G16019 Shelter Assist fo	17.00
	07/31/2023	24528	LL KCHA	G16029 Shelter Assist fo	17.00
	07/31/2023	24529	LL Anderson, Charles	G16035 Shelter Assist for	173.71
Total 602 · Gen Assistance - Rent					1,844.71
603 · Gen Assistance - Utilities					
	07/13/2023	24490	AMEREN PLEDGE	Acct# 1186920058 G15973 Utility Assist for	340.00
	07/13/2023	24491	AMEREN ILLINOIS	Acct# 4720420233 G15970 Utility Assist for	245.44
	07/14/2023	24496	City WATER Galesburg	Acct# 021730-000 G15980 Utility Assist for	144.51
	07/17/2023	24500	AMEREN ILLINOIS	Acct# 1605802087 Utility Assist for	204.16
	07/17/2023	24505	AMEREN ILLINOIS	Acct# 3565466024 Utility Assist fo	195.49
	07/31/2023	24526	AMEREN ILLINOIS	Act# 9886297096 G16031 Utility Assit for	26.35
Total 603 · Gen Assistance - Utilities					1,155.95
612 · Gen Assistance - Misc/Lndry/Tra					
	07/28/2023	24520	LL KCHA Laundry	G16017 Laundry Assist for	20.00
	07/28/2023	24524	LL KCHA Laundry	G16023 Laundry Assist -	20.00
	07/31/2023	24527	LL KCHA Laundry	G16033 Laundry Assist in	10.00
Total 612 · Gen Assistance - Misc/Lndry/Tra					50.00
613 · Emergency Assistance - Rent					
	07/13/2023	24492	LL Hollow Tree Apartments	E15965 Emerg Shelter Assist for	691.58
	07/17/2023	24498	LL John, Ruby	E15986 Emerg Shelter Assist for	450.00
	07/17/2023	24501	LL Hollow Tree Apartments	E15987 Emerg Shelter Assist for	443.00
	07/17/2023	24504	LL Sandburg Lake Estates	G15979 Shelter Assist for	340.00
Total 613 · Emergency Assistance - Rent					1,924.58

9:31 AM

08/01/23

Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
 July 11 - July 31, 2023

Date	Num	Name	Memo	Paid Amount
614 - Emergency Assistance - Utility				
07/13/2023	24493	City WATER Galesburg	Acct# 066242-000 E15972 Emerg Utility Assist for	524.97
07/17/2023	24499	AMEREN PLEDGE	Acct# 9788828047 Emerg Utility Assist for	302.47
07/17/2023	24502	AMEREN PLEDGE	Acct# 1484779013 Emerg Utility Assist f	496.00
07/21/2023	24510	AMEREN PLEDGE	Acct# 2907819103 E15994 Emerg Utility	532.00
07/25/2023	24512	City WATER Galesburg	Acct# 022026000 E16004 Emerg Utility Assist f	223.66
07/25/2023	24513	City WATER Galesburg	Acct# 0078900000 E16003 Emerg Utily Asst	207.35
07/25/2023	24514	City WATER Galesburg	066074000 E16001 Emerg Utility Assist	240.64
07/25/2023	24515	AMEREN PLEDGE	Acct# 8120130573 E16005 Emerg Utility Assist	566.00
07/25/2023	24517	City WATER Galesburg	Acct# 044574003 E16008 Emerg Utily Asst kmt	234.79
07/27/2023	24519	City WATER Galesburg	Acct# 045589003 E16018 Emerg Utility Assist	349.28
07/28/2023	24523	AMEREN PLEDGE	Acct# 5067453042 E16009 Emerg Utility Assist	434.76
Total 614 - Emergency Assistance - Utility				4,111.92
615 - Emergency Miscellaneous				
07/14/2023	24497	State Farm Insurance - Just...	Policy# 14549937010 E15983 Emerg Other Assistance for	504.00
Total 615 - Emergency Miscellaneous				504.00
Total Expense				9,591.16
Net Income				-9,591.16

1:18 PM

08/01/23

Accrual Basis

SSMC FUND
Account QuickReport
 July 11 to July 31, 2023

Type	Date	Name	Memo	Split	Amount
108 · Cash in Bank - SSMC FUND					
General Journal	07/31/2023		Transfer JULY 2023 SSMC to TOWN	106 · Cash in Bank - TOWN FUND	-2,401.70
Total 108 · Cash in Bank - SSMC FUND					-2,401.70
TOTAL					-2,401.70