

CITY OF
GALESBURG
ILLINOIS

July 7, 2025

City Council Agenda



55 W. TOMPKINS STREET
GALESBURG, IL 61401
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CITY OF
GALESBURG
ILLINOIS



City Council Meeting Agenda

City Council Chambers

July 7, 2025

6:00 p.m.	Roll Call	Pledge of Allegiance
		Invocation
	Presentation	Baker Tilly FY 2024 Audit
	Approve	Minutes from June 16, 2025

Public Comment

Consent Agenda #2025-13

25-2020	Resolution	MFT Resolution for Safe Routes to School Project
25-3023	Bid	Demolition of the former Maple Avenue Fire Station
25-5004	Receive	FY 2024 Annual Comprehensive Financial Report
25-6003	Approve	Appointment Memo
25-8012	Bills and Advance Checks	Approval and warrants drawn in payment of same

Passage of Ordinances and Resolutions

25-1009	Ordinance	Site lease agreement for National Railroad Hall of Fame (Final reading)
25-1010	Ordinance	Conveyance of strip of land south of 40 E. Simmons Street to Galesburg Public Library (Final Reading)
25-1012	Ordinance	Amending provisions for Solar Energy Systems (First Reading)
25-1013	Ordinance	Amending provisions for Wind Energy Systems (First Reading)

Bids, Petitions and Communications

25-3024	Bid	Sale of surplus city lots
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25-3025	Bid	Central Fire Station sleeping quarters renovation
25-3026	Bid	Purchase of dump truck body
25-3027	Bid	Purchase of service truck body
25-3028	Bid	Intermittent Resurfacing

City Manager's Report

Miscellaneous Business (Agreements, Approvals, Etc.)

25-4047	Approve	Hangar Lease
25-4048	Approve	IDOT Intergovernmental Maintenance Agreement

Town Business

25-9016	Approve	Bills
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Closing Comments

Adjournment



CITY MANAGER'S OFFICE

Operating Under Council – Manager Government Since 1957

CITY COUNCIL MEETING

City Manager's Report

July 7, 2025

CONSENT AGENDA #2025-13

Item 25-2020 MFT Resolution for Safe Routes to School Project

Staff recommend approval of a Motor Fuel Tax (MFT) resolution to fund the City's \$66,870.35 local share of the Safe Routes to School (SRTS) project, which will construct new sidewalks and curb ramps along the south side of Fifer Street (between Willard Street and Morton Avenue). This initiative, partially covered by a \$235,376.00 SRTS grant, aims to enhance pedestrian safety for students and is expected to commence later this summer, with completion anticipated within 30 working days. Sufficient funds are available in the Motor Fuel Tax fund to cover the City's contribution.

Item 25-3023 Demolition of the Former Maple Avenue Fire Station

Staff recommend approval of the bid of \$55,700 submitted by Fowler Enterprises LLC for the demolition and cleanup of the former Maple Avenue Fire Station, located at 647 Maple Avenue. The city-owned building, currently used for storage, is deteriorating and not economically viable to repair. Four bids were received, with Fowler Enterprises, LLC, submitting the low and best bid. There are sufficient funds available in the Property Redevelopment Fund.

Item 25-5004 FY 2024 Annual Comprehensive Financial Report

The FY 2024 Annual Comprehensive Financial Report is provided to be received and placed on file with the Galesburg City Clerk's office. The City of Galesburg has received an unmodified ("clean") opinion. Per the Independent Auditors' Report, "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, 2024."

Item 25-6003 Appointment Memo

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

Item 25-8012 Bills

Bills and advanced checks are submitted for approval. All purchases are made in accordance with purchasing policies, with bids over \$25,000.00 utilizing the competitive bid process and approved individually by the City Council.

ORDINANCES AND RESOLUTIONS**Item 25-1009 Site Lease Agreement for National Railroad Hall of Fame (Final Reading)**

Staff recommend approval of an ordinance authorizing a 99-year lease agreement with the National Railroad Hall of Fame, Inc. (NRRHOF), for a portion of Colton Park. This agreement grants NRRHOF a lease for approximately 25,066 square feet of city property, the location of which is depicted in the attached aerial, at a total cost of \$1.00 for the entire term, with the exclusive purpose of constructing and operating a museum. The lease stipulates that the Hall of Fame will be responsible for all maintenance, utilities, insurance, and taxes, and the land will revert to the city if it ceases to be used as a museum. There is no direct budget impact.

Item 25-1010 Conveyance of Strip of Land South of 40 E. Simmons Street (Final Reading)

Staff recommend approval of an ordinance authorizing the conveyance of a 610-square-foot strip of city-owned land to the Galesburg Public Library Board of Trustees to resolve a property encroachment issue. A recent survey revealed that approximately 1.5 feet of the southern portion of the former library building at 40 E. Simmons Street sits on the adjacent city-owned parking lot. To rectify this, the City proposes conveying the small, impacted strip of land, which is no longer deemed necessary for municipal purposes, to the Galesburg Public Library.

Item 25-1012 Amending Provisions for Solar Energy Systems (First Reading)

The Planning and Zoning Commission recommend approval of an ordinance amendment to Chapter 152 of the Galesburg Development Ordinance, relating to the regulation and development of solar energy systems within the city limits. Staff concur with this recommendation. This amendment will regulate solar energy systems within the city limits by categorizing solar systems, with private solar energy systems and solar carports permitted in all zoning districts as accessory uses; commercial and community solar energy systems requiring special use approval in agricultural, institutional, office, business, and industrial zoning districts; and Agrivoltaic Systems restricted to agricultural districts. It also establishes comprehensive regulations, including permitting, design, operation, glare control, concealed wiring, and maintenance standards. Furthermore, specific standards are set for private systems regarding height limits, setbacks, and placement, while commercial/community systems face more stringent requirements such as site plan review, landscape plans, decommissioning plans, and liability insurance. Best practices were incorporated with the goal of promoting solar development while protecting public safety and neighborhood compatibility.

Item 25-1013 Amending Provisions for Wind Energy Systems (First Reading)

The Planning and Zoning Commission recommend approval of an ordinance amendment to Chapter 152 of the Galesburg Development Ordinance, relating to the regulation and development of wind energy systems within the city limits. Staff concur with this recommendation. The amendment introduces new definitions, revises use permissions, and establishes regulations for both small and large wind energy systems. Small systems are permitted as accessory uses in all districts with specific standards, while large systems require special use approval in agricultural, institutional, and industrial districts, with stricter requirements including turbine density limits, increased setbacks, detailed site and decommissioning plans, and liability insurance. The goal is to ensure safe, effective, and well-sited wind energy systems while minimizing adverse impacts.

BIDS, PETITIONS AND COMMUNICATIONS

Item 25-3024 Sale of Surplus City Lots

The City offered thirteen city-owned vacant properties for sale and received bids on all thirteen tracts. Staff recommend accepting the bids as follows:

- Accepting the high bid for eight tracts
- Accepting the sole bid for three tracts
- Accepting the best bid for two tracts
 - Tract 6, Jeffery Anderson's \$100 bid is recommended over a higher bid due to his ownership of adjoining property.
 - Tract 7, Karla Johnson's \$100 bid is recommended over two other identical bids as she owns nearby property.

If approved, the City will collect \$3,594 in revenue, which will be allocated to Fund 23 Property Redevelopment. This action would also eliminate ongoing maintenance costs and return these properties to productive use.

Item 25-3025 Central Fire Station Sleeping Quarters Renovation

Staff recommend approval of a \$328,000 bid from Valley Commercial Construction for the renovation of the Central Fire Station's sleeping quarters. Constructed in 1976, the station's current layout, featuring an open sleeping area, communal shower, and open dressing and lavatory area, does not provide adequate privacy and is not suitable for co-ed utilization. The renovation, anticipated to begin in July and conclude by November 2025, will create separate bunk rooms, a renovated locker room with privacy curtains for changing and three private shower rooms, each with a single stall shower, toilet, and sink. The low and best bid, which includes a \$25,000 contingency, was chosen from six proposals and there are sufficient funds budgeted in the Community Improvement/Infrastructure Fund.

Item 25-3026 Purchase of Dump Truck Body

Staff recommend approval of the purchase of a dump truck body from PAFCO Truck Bodies Inc. for \$16,983.25. In May of 2025, the Water Division purchased a 2025 RAM 3500 cab-chassis as part of the scheduled vehicle replacements. The dump truck body will be built and installed onto the new dump truck cab/chassis and ready for use by October 2025. Two bids were submitted for the dump truck body, with PAFCO Truck Bodies Inc submitting the low and best bid. There are sufficient funds budgeted in the Water Fund for this acquisition.

Item 25-3027 Purchase of Service Truck Body

Staff recommend the purchase of a service truck body from Drake Scruggs Equipment for \$67,220.00. In May of 2025, the Water Division purchased a 2025 RAM 5500 cab-chassis as part of the scheduled vehicle replacements. The service truck body will be built and installed onto the new service truck cab/chassis and ready for use by the end of 2025. Drake Scruggs Equipment submitted the sole bid for this purchase, which meets all requirements. There are sufficient funds budgeted in the Water Fund for this purchase.

Item 25-3028 Intermittent Resurfacing

Staff recommend approval of the bid of \$789,693.45 from Gunther Construction for the 2025 Intermittent Resurfacing project. This project, which is anticipated to begin in July, involves milling and resurfacing deteriorated asphalt, replacing damaged curbs, and upgrading sidewalks

and ramps on Lincoln Park Drive (from US-34 bridge to Treadwell Drive), Locust Street (from E. Knox Street to E. South Street), and Chambers Street (from E. Fifth Street to E. South Street). The bid was the lower of two received and falls within the estimated budget. There are sufficient funds available in the Motor Fuel Tax fund to complete this work.

CITY MANAGER'S REPORT

MISCELLANEOUS BUSINESS (Agreements, Approvals, Etc.)

Item 25-4047 Hangar Lease

Staff recommend approval of a land lease agreement for private hangars at Galesburg Regional airport, driven by growing interest from airport users. This standardized agreement, developed with the Airport Advisory Commission and incorporating best practices from similar airports, will streamline future approvals and ensure consistent terms. Key provisions include a 30-year lease term (with two 15-year extension options), annual ground rent of \$0.25 per square foot (adjusted for inflation via the CPI-Midwest Index), and the eventual transfer of hangar ownership to the City at lease end. Lessees will be responsible for building permanent steel structures approved by City staff, maintaining improvements, carrying insurance, and paying associated taxes, with no construction costs incurred by the City. Approval of this item establishes the lease template, and individual lease agreement will be brought to the City Council for review and approval as they occur.

Item 25-4048 IDOT Intergovernmental Maintenance Agreement

Staff recommend approval of a new 10-year Intergovernmental Agreement with the State of Illinois for the routine maintenance of designated State routes within Galesburg city limits. This agreement continues a long-standing practice, dating back to 1935, where the City provides a higher level of service to its citizens by performing tasks such as pavement striping, snow removal, pothole repair, crack sealing, sweeping, and litter pick-up. The City will receive an annual lump sum compensation, adjusted for inflation by IDOT, based on lane miles and average daily traffic, with an estimated total of \$989,884 over the agreement's duration. The City's responsibilities under the terms of this agreement are limited to routine maintenance with the State retaining responsibility for construction and major repair projects. State routes to be maintained are Henderson Street (from Main Street to Carl Sandburg Drive), Main Street (from Henderson Street to Grand Avenue), Grand Avenue (from Main Street to old BNSF spur line), and Lindwood Road (from Monmouth Boulevard to Main Street).

TOWN BUSINESS

Item 25-9016 Town Bills

Respectfully submitted,

Eric Hanson
City Manager

Galesburg City Council Regular Meeting
City Council Chambers
55 West Tompkins Street, Galesburg, Illinois
June 16, 2025
6:00 p.m.

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

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wendel Hunigan, Evan Miller, Dwight White, Greg Saul, and Steve Cheesman, 7. Absent: Council Member Heather Acerra, 1. Also Present: City Manager Eric Hanson, City Attorney Dan Alcorn, and City Clerk Kelli Bennewitz.

Mayor Schwartzman declared a quorum present.

The Pledge of Allegiance was recited.

Semenya McCord gave the invocation.

Council Member Saul moved, seconded by Council Member Cheesman, to approve the minutes of the City Council's regular meeting from June 6, 2025.

Roll Call #2:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

Council Member White moved, seconded by Council Member Saul, to approve the minutes of the City Council's executive session meeting from May 5, 2025.

Roll Call #3:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

PUBLIC COMMENT

Amanda Larson addressed the Council stating that she came to advocate for those suffering in the City who are homeless. She has begun reaching out to them, spending time, and getting to know their stories, believing no one should face homelessness alone. She believes that contrary to common assumptions, many homeless individuals are not simply drug addicts, lazy, or unwilling to work. For some, drug addiction is a coping mechanism for past trauma like abuse or abandonment, requiring support and guidance rather than judgment. While housing over 300 people seems daunting due to cost, she believes it is reachable if citizens unite as a community. She urged everyone to extend a meal, offer a blanket, and talk with people. She asked the

Council to speak up for these individuals and commended the Mayor and City Manager for their efforts and encouraged the rest to follow their lead.

Mindy Knapp addressed the Council, expressing gratitude to the City Manager and Mayor for meeting with her to discuss her vision for a gateway project. She believes this initiative will significantly aid in fundraising efforts to facilitate a trip to Washington D.C. at the end of the month. She added that she, along with Charlie Little, is also involved with Hope House. She shared an experience from earlier that evening, where she assisted with serving a meal at Hope House. On behalf of the organization, she presented the Mayor with a meal.

Ms. Knapp spoke about Hope House's commendable community work and noted that she and another volunteer picked up 30 meals to deliver to the library this evening. Knapp then directly addressed a negative situation where she observed individuals speaking poorly of her group. She emphasized that the different groups within the City need to stop this behavior and noted the seriousness of the challenges facing the community, stressing that unity is crucial.

Council Member Cheesman addressed the public comment session and urged speakers to concentrate on relevant issues and refrain from making accusations against individuals not present to defend themselves. He expressed that he feels it fosters a more positive and productive environment for moving forward.

Pastor James Haley extended an invitation to residents to attend the Juneteenth Celebration at St. James Church, located at 900 South Third Street in Monmouth. This year marks Monmouth's inaugural Juneteenth Celebration, which will take place on Thursday, June 19th, from 2-8 p.m. The event will feature games and speakers, including Council Member Hunigan, who will share the history of Juneteenth. Additionally, Reverend Dr. Cyrus Burns, of Ward Chapel AME Church in Peoria, Illinois, will speak. Pastor Haley concluded by wishing everyone a happy Father's Day.

Bianca Crose, a lifelong Galesburg resident, addressed the Council to advocate for more pickleball courts. She shared her family's love for the game, highlighting its appeal to all ages, from young children to grandparents and retirees. She noted how the courts are frequently full, with players of all ages laughing, rallying, and making new friends. She emphasized pickleball's accessibility, being easy to learn with minimal and inexpensive equipment, making it a free activity after initial setup. As a nurse, she underscored the health benefits, noting that pickleball gets the heart pumping, improves coordination, and provides a low-impact workout, perfect for seniors. Ms. Crose noted the community-building aspect of pickleball, describing it as a social game that sparks connections and conversation. She specifically mentioned its positive impact on teenagers, offering an alternative to excessive phone and social media use. She urged the Council to consider adding more courts at Rotary Park or another location.

Sallee Wade addressed the Council, outlining the urgent need for a community center to host diverse programs for all ages, particularly youth. She also advocated for a Boys and Girls Club offering educational afternoon and summer programs. She also stated that there is a significant noise pollution issue, specifically in her ward, stemming from fireworks. She noted that many

residents are unaware of the associated fines and she plans to submit a Neighborhood Watch Program proposal in order to foster a “neighbors watching out for neighbors” approach. She stressed the severe impact of this noise on infants, pets, veterans recovering from PTSD, and individuals with drug and alcohol recovery issues. She also commended Council Member Cheesman for organizing a community forum at the library, which she plans to attend, and suggested that other Council Members consider holding similar periodic forums to engage with residents.

CONSENT AGENDA #2025-12

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

25-3018

Approve the bid from Vermeer Sales & Service of Central Illinois, Inc., in the amount of \$51,149 with trades for the purchase of a nearly new Vermeer SC802 stump grinder for the Forestry Division.

25-3019

Approve the bid from J.C. Dillon, Inc., in the amount of \$126,719 for the replacement of galvanized water service lines.

25-3020

Approve the demolition and clean-up of seven properties:

1. 946 South Pearl Street
2. 494 Clark Street
3. 84 Division Street
4. 793 South Seminary Street
5. 404 West Brooks Street
6. 362 West Fourth Street
7. 694 US Highway 150 East

25-4044

Approve waiving normal purchasing policies and approve the product pricing for 2025 provided by Core & Main for various water main meters, handheld readers and radio units to be utilized by the Water Division.

25-8011

Approve bills in the amount of \$1,288,873.49 and advance checks in the amount of \$599,761.41.

Council Member Cheesman moved, seconded by Council Member Saul, to approve Consent Agenda 2025-12.

Roll Call #4:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None
 Absent: Council Member Acerra, 1.
 Chairman declared the motion carried by omnibus vote.

PASSAGE OF ORDINANCES AND RESOLUTIONS

25-1009

Ordinance on first reading approving a 99-year lease agreement between the City of Galesburg and the National Railroad Hall of Fame, Inc., for an area of approximately 25,066 square feet, more or less, of municipal property at Colton Park, 225 South Seminary Street.

Council Member Hunigan inquired about the funding for the museum and if the City will be providing assistance. City Manager Hanson stated that while he doesn't know the exact total budget, it's estimated to be in the \$7 million range. The City has a request for \$1 million in construction support in the Capital Fund, which will require Council approval. He also noted that over the past 20 years, approximately \$752,000 has been spent on this project for property acquisition, studies, and other related support. He noted that construction is estimated to begin in 2026.

25-1010

Ordinance on first reading authorizing the sale of a strip of land south of 40 East Simmons Street, which is a portion of Parcel Identification Number 99-15-206-002.

25-1011

Ordinance on first reading approving an intergovernmental agreement with Galesburg Community Unit School District No. 205 for the purchase of two parcels on Clark Street, which are adjacent to Bateman Park (645 Maple Avenue).

Council member Miller moved, seconded by Council Member Saul, to suspend the rules and move agenda item 25-1011 to final reading.

Roll Call #5:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.
 Nays: None
 Absent: Council Member Acerra, 1.
 Chairman declared the motion carried.

Council Member White moved, seconded by Council Member Miller to approve Ordinance 25-3754 on final reading approving an intergovernmental agreement with Galesburg Community School District No. 205 for the purchase of two parcels on Clark Street, which are adjacent to Bateman Park (645 Maple Avenue).

Roll Call #6:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.
 Nays: None
 Absent: Council Member Acerra, 1.
 Chairman declared the motion carried.

25-2019

Council Member Miller moved, seconded by Council Member Hunigan, to approve Resolution 25-17 modifying the moratorium on the acceptance, processing, and approval of new applications for solar energy systems.

City Manager Hanson stated that the “Solar for All” program, a state initiative, has both a time limit and a funding cap. Unity Solar Group approached City staff about the urgency for residents to utilize this program due to its time-sensitive nature. Modifications to the solar and wind ordinances are expected to go before Planning and Zoning tomorrow night. Following a public hearing, these modifications should come before the Council in July. He noted that the existing ordinance was partly established to address large solar farms and concerns about companies potentially exploiting homeowners, although the City has no reason to believe this company making this request falls into that category. The City Manager stated that the City does not generally recommend certain vendors and reminded Council that waiving this moratorium for one entity would set a precedent for all.

Mayor Schwartzman also clarified that an individual or company wishing to install solar panels must obtain the necessary permits from the Community Development Department. If their project aligns with the program's requirements, they may receive approval. Otherwise, they will remain subject to the moratorium.

Council Member Hunigan inquired about the moratorium and why it was initially proposed. City Manager Hanson stated that there were concerns regarding these programs, and while the City cannot directly address specific contracts, feedback was received that some residents faced substantial administrative fees and haven't seen the promised savings. It also appears that necessary prep work may not have been fully completed or permitted in some instances. He added that the renewable energy sector presents numerous opportunities, and unfortunately, also possibilities for exploitation.

Council Member Hix stated that this resolution is essentially for a 30-day timeframe, and asked that if Council rejects this, the ordinance would be ready for presentation in July regardless, with safeguards in place. The City Manager noted that this is a time issue and that the state's program has a limited funding pool and had already enrolled 30 individuals before the moratorium.

Roll Call #7:

Ayes: Council Members Hunigan, Miller, White, Saul, and Cheesman, 5.

Nays: Council Member Hix, 1.

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

BIDS, PETITIONS, AND COMMUNICATIONS

25-3021

Council Member Saul moved, seconded by Council Member Miller, to approve the bid from A.C. Pavement Striping Company in the amount of \$255,992.20 for the 2025 cape seal project.

Roll Call #8:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

25-3022

Council Member Cheesman moved, seconded by Council Member Miller, to approve the bid from Gunther Construction, a Division of UCM, Inc., in the amount of \$382,331.28 for the 2025 annual seal coating contract.

Roll Call #9:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

CITY MANAGER'S REPORT

City Manager Hanson reported that he sent Council the links to the various Juneteenth activities that are going on in the City, and noted the cyber safe seminar tomorrow night that is in conjunction with F&M Bank. There will also be a local authors showcase program on Thursday at the Public Library. He also took the opportunity to formally recognize the City's new Police Chief, Kevin Legate. He knows he's going to do a great job, and hopes everyone will join in supporting him.

MISCELLANEOUS BUSINESS (AGREEMENTS, APPROVALS, ETC.)

25-4045

Council Member Cheesman moved, seconded by Council Member White, to approve an employment agreement with City Manager Hanson through 2029.

Council Member Cheesman expressed the necessity of this contract extension and highlighted the collaborative effort with the City Manager, praising his excellent work in developing a fair agreement that offers him security. He noted City Manager Hanson's recent relocation with his family and commended his outstanding performance since joining the City. He is surprised that such an agreement had not been implemented previously, stating that similar contracts are standard for positions of this nature across various professions. He stated that he fully endorses the agreement.

Council Member Hix expressed that hiring City Manager Hanson was the best decision made during his tenure, and commended him on a phenomenal job and expressed his daily appreciation.

Roll Call #10:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

25-4046

Council Member Miller moved, seconded by Council Member White, to approve a Community Transportation Electrification Plan, prepared by Ameren Illinois, which outlines strategies to support the development of electric transportation infrastructure.

Roll Call #11:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

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

TOWN BUSINESS

25-9015

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

Fund Title	Amount
Town Fund	\$13,818.04
General Assistance Fund	\$4,662.36
IMRF Fund	\$4,173.22
Social Security/Medicare Fund	
Liability Fund	
Audit Fund	
Total	\$22,653.62

Roll Call #12:

Ayes: Trustees Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Trustee Acerra, 1.

Chairman declared the motion carried.

Trustee Cheesman moved, seconded by Trustee Saul, to resume as the City Council. The motion carried.

CLOSING COMMENTS

Council Member Hunigan announced that Cornucopia Natural Market and Deli, Galesburg's downtown supermarket, has received a \$50,000 grant from the State of Illinois. This grant aims to revitalize food deserts within our community by enabling Cornucopia to update outdated equipment in their store. He also extended congratulations to Michael Spinks for Skate Palace on Knox Street. For Juneteenth, Mr. Spinks opened the skating rink to the community, offering free skating, food, and beverages to over 100 children who attended. The Skate Palace has become a significant asset to Galesburg and Spinks revitalized a facility that had been unused for a decade, transforming it into a community jewel. He emphasized the need to congratulate and support Mr. Spinks for his contributions to the community.

Council Member Miller addressed a recent issue of illegal dumping in the county, where approximately four pickup loads of tree debris were left at the entrance of a field. He urged City residents not to dispose of their waste in the county, emphasizing the burden it imposes on farmers and rural residents. He encouraged residents to take pride in their community and not damage others' property. He also mentioned his discussions with the City Manager about organizing a town meeting in his ward within the next couple of months.

Council Member White requested prayers for Melissa Hortman and her husband's family during this challenging time, and also for the nation.

Council Member Saul extended Happy Father's Day wishes to all fathers. He also praised Michael Spinks, noting that his foster daughter frequently requests to go skating there on Friday nights. He mentioned Mr. Spinks' generosity, stating that he regularly provides free pizza to the kids. Additionally, he offered congratulations to the new Police Chief and expressed appreciation to the City Manager for his hard work, wishing his contract could have been for longer.

Council Member Cheesman addressed a previous statement he made during public comment, emphasizing the delicacy of some situations and the importance of credibility. He cautioned that while Council Members are "fair game," individuals not present to defend themselves should be considered. He shared a positive experience similar to Council Member Hunigan where the Gale Scholars attended a successful skate party, highlighting the hard work of Mr. Spinks and his mother. He praised local businesses for their community service, citing Melton Jewelers and Chuck Melton's 50 years in business as an example of downtown contributions. He also noted the Saturday morning Juneteenth celebration downtown, commending organizers for promoting this significant event. He announced his upcoming town hall meeting at the Library from 6-7 p.m. on Tuesday, June 17th. He plans to discuss Council achievements and future goals, his decision-making process, and, most importantly, open the floor for citizen opinions, ideas, and criticisms.

Mayor Schwartzman stated that he is glad for Council Member Cheesman's initiative in organizing a meeting and Council Member Miller's consideration of future similar events, emphasizing the importance of these types of engagements in the community. He acknowledged the challenge of multiple events occurring on the same evening, but believes it is a positive reflection of the community's vibrancy, especially during the summer. He also

extended congratulations to Chief Legate for his commendable start and assured him of the Council's full support.

Lastly, Mayor Schwartzman highlighted the upcoming Juneteenth celebration on Thursday, June 19th. He explained the historical significance of this date, marking General Granger's arrival in Galveston in 1865, and noted its recent designation as a federal holiday. He encouraged community participation in the celebrations, noting Reverend Haley's mention of Council Member Hunigan as a speaker. The Mayor remarked on the community's extended celebration of Juneteenth over several weeks, rather than just a single day, as a wonderful testament to its importance. He also shared his experience meeting the pageant winners on Saturday morning. He echoed Ms. Wade's sentiment about the profound impact such opportunities have on young people, empowering them to lead and be recognized for their contributions and potential.

There being no further business, Council Member Miller moved, seconded by Council Member White, to adjourn the regular meeting at 6:57 p.m.

Roll Call #13:

Ayes: Council Members Hix, Hunigan, Miller, White, Saul, and Cheesman, 6.

Nays: None

Absent: Council Member Acerra, 1.

Chairman declared the motion carried.

Peter D. Mayor Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Motor Fuel Tax (MFT) Resolution for the Safe Routes to School project.

SUMMARY RECOMMENDATION: The City Manager and Director of Public Works recommend approval of the MFT resolution for the City share of the construction costs for the project.

BACKGROUND: The Illinois Department of Transportation requires passage of a resolution to appropriate MFT funds for the City's local share of the construction for the Safe Routes to School (SRTS) project. The City received a Safe Routes to School (SRTS) grant to fund sidewalk improvements on Fifer Street between Willard Street and Morton Avenue. The scope of the project includes new sidewalk and curb ramps along the south side of Fifer Street. This section of Fifer Street leads directly to the Silas Willard School property and currently has no existing sidewalk for students to use to walk to school.

The project was on a State letting in June and five (5) bids were received for the project. The low bidder was Illinois Civil Contractors, Inc. of East Peoria, IL in the amount of \$302,246.35. The SRTS grant will provide \$235,376.00 in funding for the construction. The remaining balance and the City's local share for the construction costs is \$66,870.35. City staff recommend approval of the MFT Resolution to cover the local share for construction. It is anticipated that the project will begin later this summer and the contractor has 30 working days to complete the project.

BUDGET IMPACT: There are sufficient funds in the budget for this work from the Motor Fuel Tax fund (Fund 11).

SUPPORTING DOCUMENTS:

1. MFT Resolution



Resolution for Improvement Under the Illinois Highway Code

Is this project a bondable capital improvement?

☒ Yes ☐ No

Resolution Type

Original

Resolution Number

Section Number

24-02201-35-SW

BE IT RESOLVED, by the Council of the City

Governing Body Type

Local Public Agency Type

 of Galesburg Illinois that the following described street(s)/road(s)/structure be improved under
 Name of Local Public Agency

 the Illinois Highway Code. Work shall be done by Contract.
 Contract or Day Labor

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
Fifer Street	0.34		Willard Street	Morton Avenue

For Structures:

Name of Street(s)/Road(s)	Existing Structure No.	Route	Location	Feature Crossed

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

Installing sidewalk and ADA ramps on Fifer Street between Willard Street and Morton Avenue as part of a Safe Routes to School project.

2. That there is hereby appropriated the sum of sixty-six thousand eight hundred seventy and 35/100-----
----- Dollars (\$66,870.35) for the improvement of
 said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

BE IT FURTHER RESOLVED, that the Clerk is hereby directed to transmit four (4) certified originals of this resolution to the district office of the Department of Transportation.

 I, Kelli Bennewitz City Clerk in and for said City
 Name of Clerk Local Public Agency Type Local Public Agency Type

 of Galesburg in the State aforesaid, and keeper of the records and files thereof, as provided by
 Name of Local Public Agency

statute, do hereby certify the foregoing to be a true, perfect and complete original of a resolution adopted by

Council of Galesburg at a meeting held on July 07, 2025.
 Governing Body Type Name of Local Public Agency Date

 IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 7th day of July, 2025.
 Day Month, Year

(SEAL, if required by the LPA)

Clerk Signature & Date

Approved
 Regional Engineer Signature & Date
 Department of Transportation



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Bid Recommendation, demolition and clean-up of the former Maple Avenue Fire Station located at 647 Maple Avenue in Galesburg, IL.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend City Council award the demolition of the former Maple Ave Fire Station, located at 647 Maple Ave, as outlined, to Fowler Enterprises LLC, Hampshire, IL, in the amount of \$55,700.0.

BACKGROUND: The former Maple Ave Fire Station has been used primarily as a storage facility, but the building is starting to deteriorate requiring much needed repairs. City staff have determined the building is not economically feasible to restore and that demolition is the most economical solution for this property.

The request for bid was advertised in the Galesburg Register-Mail, made available on the city website and emails were sent to all known demolition vendors on file. Four vendors responded to this bid request. The low and best bid was submitted by Fowler Enterprises LLC in the amount of \$55,700. City staff have verified references and reviewed the bid, determining the costs submitted for this project are reasonable based on the requirements of the demolition. As a matter of public safety, city staff recommend approval. A detailed bid tabulation is attached.

BUDGET IMPACT: There are applicable funds available in Property Redevelopment (Fund 23).

SUPPORTING DOCUMENTS:

1. Bid Tabulation

CITY OF GALESBURG

Finance Department

Bid Results for Demolition of Former Maple Ave Fire Station

Bid Opening: 06/25/2025 11:00 AM

Attended by: T.Miller/ E.Heiden/ R.Speidel/ B.Schmitt

COMPANY CITY, STATE	Mechanical Services of Galesburg Inc Galesburg, IL		Miller Trucking & Excavating Company Silvis, IL		Fowler Enterprises LLC Hampshire, IL		D&T Demolition LLC Galesburg, IL	
	<i>Demo Cost</i>	<i>Working Days</i>	<i>Demo Cost</i>	<i>Working Days</i>	<i>Demo Cost</i>	<i>Working Days</i>	<i>Demo Cost</i>	<i>Working Days</i>
Former Maple Ave Fire Station	\$ 94,870.00	50	\$ 120,540.00	20	\$ 55,700.00	10	\$ 94,680.00	60
Total Bid Submission:	\$ 94,870.00		\$ 120,540.00		\$ 55,700.00		\$ 94,680.00	
Bid Security	Bid Bond		Bid Bond		Bid Bond		Bid Bond	
Addendums 1 & 2	Yes		Yes		Yes		Yes	

Low and Best Bid



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: 2024 Annual Comprehensive Financial Report

SUMMARY RECOMMENDATION: Receive item only

BACKGROUND: In accordance with the State of Illinois Governmental Account Audit Act (50 ILCS 310/), the City's external auditor, Baker Tilly US, LLP, has reviewed and audited the 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 as of and for the year ended December 31, 2024.

The City of Galesburg has received an unmodified ("clean") opinion. Per the Independent Auditors' Report, "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, 2024."

BUDGET IMPACT: There is no impact on the budget.

SUPPORTING DOCUMENTS:

1. 2024 Annual Comprehensive Financial Report for the Year Ended December 31, 2024



2024

Annual Comprehensive Financial Report

Year Ended December 31, 2024

Annual Comprehensive Financial Report of the City of Galesburg, Illinois

For the Fiscal Year Ended December 31, 2024

Prepared by: Finance Department

City of Galesburg, Illinois

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June 18, 2025

The Citizens of the City of Galesburg, Honorable Mayor and City Council
City of Galesburg
Galesburg, Illinois

Dear Mayor, Council, and Galesburg Residents:

The Annual Comprehensive Financial Report of the City of Galesburg for the fiscal year ended December 31, 2024, is submitted herewith. The State of Illinois requires every general-purpose local government to publish a complete set of audited financial statements at the end of each fiscal year. This report fulfills that requirement and is a comprehensive picture of the City's financial transactions during the 2024 fiscal year. This report was prepared by the City's Finance Department, and responsibility for the completeness and reliability of the information rests with City management. To the best knowledge and belief of the City, the enclosed information is accurate in all material respects and is presented in a manner to fairly present the financial position of the City of Galesburg.

A comprehensive framework of internal controls has been developed to help assure that the assets of the City are protected against loss, theft, or misuse. The system of internal controls also helps ensure the reliability of the financial data compiled by the accounting system to prepare the City's financial statements. The cost of internal control should not exceed the anticipated benefits. Therefore, the goal of the internal controls is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City of Galesburg financial statements for the year ended December 31, 2024, have been audited by Baker Tilly. An unmodified ("clean") opinion has been issued. The independent auditors' report is presented as the first component of the financial section of this report.

Generally accepted accounting principles (GAAP) require management to provide a narrative introduction, overview, and analysis of the basic financial statements in the form of Management's discussion and analysis (MD&A). The MD&A is located immediately following the independent auditors' report.

Profile of the City of Galesburg

The City of Galesburg, incorporated on February 14, 1857, is located on Interstate 74 in northwest Illinois. Galesburg is located 45 miles from both Peoria and the Quad Cities on I-74, 50 miles east of the Mississippi River, 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 2020 U.S. Census, serves a population of 30,052. The City of Galesburg 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 of Galesburg is a home rule municipality and operates under a Council-Manager form of government. Policy and legislative authority are vested in a governing council consisting of seven members and a mayor. The Council appoints the government's city manager, who in turn appoints the various department heads.

The City provides a full range of services, including public safety, water service, refuse and recycling collection, landscape waste collection, parks, campground, municipal airport, municipal golf course, municipal indoor swimming pool, water park, recreational programs, cemeteries, and the care of streets and sidewalks. The City of Galesburg is also 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 may be found in the notes to the financial statements.

Local Economy

The local economy for 2024 showed growth in key revenue sources such as the Food and Beverage tax, which increased 3.3%, the Hotel/Motel tax, which increased 2.5%, and the Local Sales tax, which increased 4.5%, from 2023.

In 2024, the City spurred local economic growth through development agreements with Western Smokehouse Partners (WSP), Thrushwood Farms, and Graham Health Systems.

WSP established their headquarters in downtown Galesburg, retaining seven headquarter jobs and creating 10 additional jobs, with a combined minimum payroll of \$1.5 million. They also expanded operations at their West Main Street location, generating 15 new manufacturing jobs.

Thrushwood Farms, a subsidiary of WSP, embarked on further expansion, utilizing the former Maytag facility on Monmouth Boulevard for expansion of snack stick production. This ambitious project is expected to create 150-180 manufacturing jobs, generate \$50 million in investment, and further invigorate the local economy.

Graham Hospital Association opened a new medical clinic at 2028 N. Seminary Street, providing both primary and specialty care, and creating additional healthcare jobs in the community. Through the city's development agreement, Graham was able to create a second entrance to the site, which aligns with the existing Mayor Drive in order to establish an intersection that improves vehicular safety and accessibility, for both the current site and future developments.

The City continues to prioritize housing improvements through local programs and competitive state grants that support safer, more livable homes. In 2024, eight homes were completed through the Illinois Housing Development Authority's Home Repair and Accessibility Program, and 22 more were approved through the local Housing Repair Program. These efforts represent a combined investment of approximately \$421,270— funding accessibility upgrades, roof repairs, and code-compliant electrical and plumbing improvements that strengthen neighborhoods and improve residents' quality of life.

Long-term Financial Planning

The Capital Improvement Plan (CIP) is a planning document prepared by staff to assist the City Council in their prioritization of major capital improvements projected to take place over a five-year period. The CIP includes detailed information on each planned capital expenditure that the City has projected over a five-year period, including the current fiscal year.

The CIP is updated annually in July by staff and presented to the City Council for review in a work session each October. For each project, staff lists the priority, description, justification, and cost, as well as any proposed changes for Council consideration.

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 all idle funds always invested 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 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 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 necessary, to recover costs associated with issuing and administering various services. Such fees include fines, licenses, permits and user fees. The recommendations are provided to City Council for consideration. If approved by the Council, the revenue changes are implemented in the City's annual budget.

Tax Abatement Program

Tax abatements are intended to improve local conditions, stimulate economic development, and encourage rehabilitation and redevelopment of distressed areas. The long-term benefits of abatements include employment for local residents, attracting new businesses or improving existing businesses, generating a tax-revenue stream on once vacant or underdeveloped property, and increasing adjacent property values. In the Notes to Basic Financial Statements, the City provides information related to its two tax abatement programs authorized by the City Council.

Certificate of Achievement

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, 2023. This was the twenty-ninth consecutive fiscal year that the City of Galesburg has achieved this prestigious award. A Certificate of Achievement is valid for only a period of one year. We believe our current annual comprehensive financial report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certification.

We wish to express our appreciation to the staff of the Finance Department. The preparation of this report would not have been possible without their efficient and dedicated service. We also wish to express our appreciation to the members of City Council, various boards, commissions, and staff for their support in maintaining the highest standards of professionalism in the management of the City of Galesburg's finances.

Respectfully submitted,



Eric Hanson
City Manager



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, 2023

Christopher P. Morill

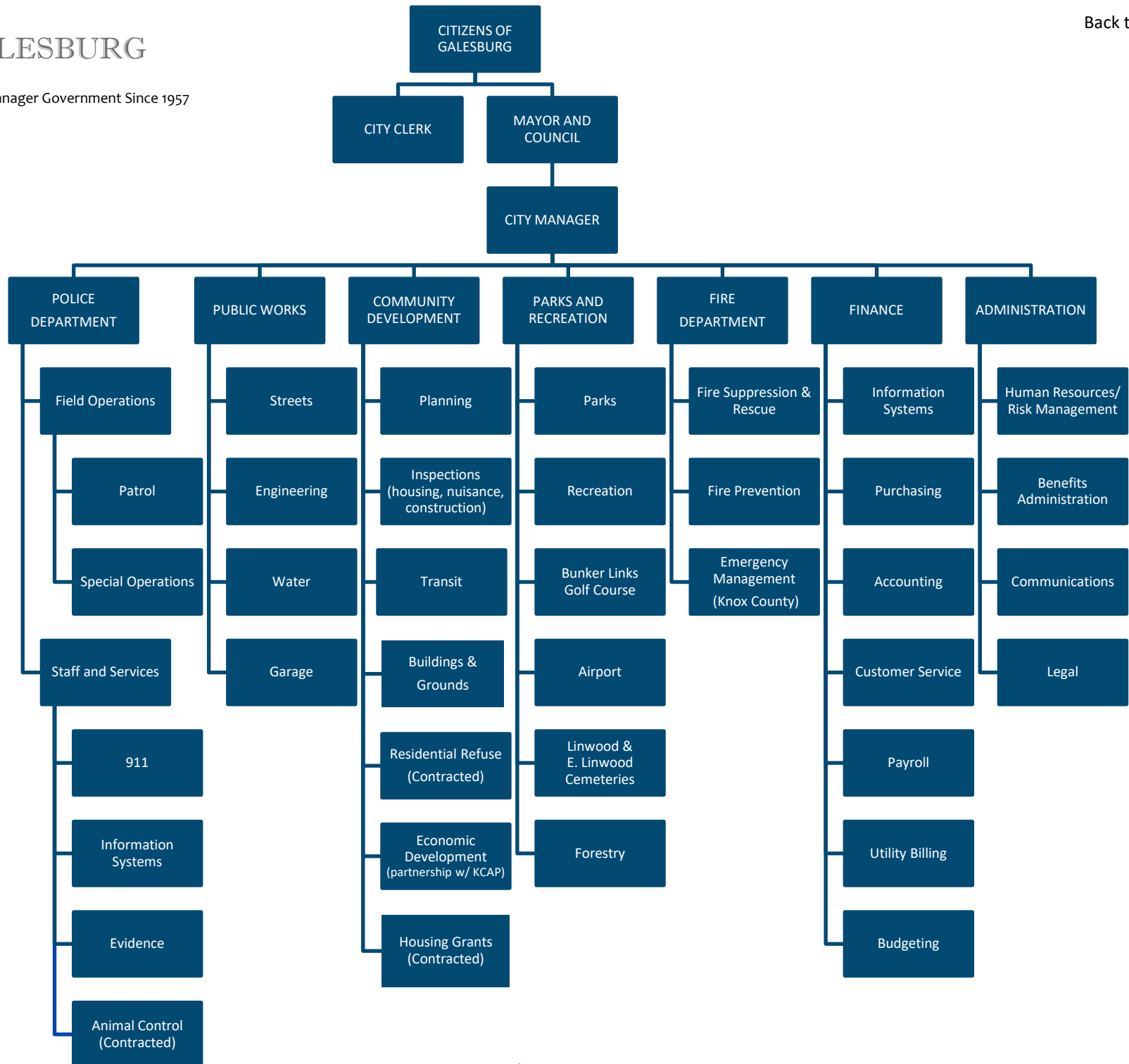
Executive Director/CEO

CITY OF GALESBURG

Organizational Chart

Operating Under Council – Manager Government Since 1957

[Back to Agenda](#)



City of Galesburg, Illinois

**Elected and Appointed City Officials
Year Ended December 31, 2024**

Elected Officials

Peter Schwartzman
Mayor

Council Members

Bradley Hix, First Ward
Wayne Dennis, Second Ward
Evan Miller, Third Ward
Dwight White, Fourth Ward
Heather Acerra, Fifth Ward
Sarah Carrington, Sixth Ward
Steve Cheesman, Seventh Ward

Kelli Bennewitz
City Clerk

Appointed Officials

Jennifer O'Hern
City Treasurer

Eric Hanson
City Manager

Department Directors

Aaron Gavin, Interim Director of Public Works
Jennifer O'Hern, Director of Finance
Steve Gugliotta, Director of Community Development
Don Miles, 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, Illinois

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, 2024, 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, 2024 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 Galesburg Public Library Foundation, which represents 14%, 16%, and 19%, 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 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 Galesburg Public Library Foundation were not audited in accordance with *Government Auditing Standards*.

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 included in the annual comprehensive financial report. 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 June 18, 2025 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.

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Oak Brook, Illinois
June 18, 2025

City of Galesburg, Illinois

Management's Discussion and Analysis
December 31, 2024
(Unaudited)

It is an honor to present to you the financial picture of the City of Galesburg, Illinois, 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, 2024. 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 \$83.2 million (net position).
- > In total, net position increased by \$7.8 million.
- > As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$54.6 million, a decrease of \$3.2 million in comparison with the prior year. Approximately \$9.4 million is available for spending at the government's discretion (unassigned fund balance).
- > General revenues accounted for \$41.3 million in revenue or 77 percent of all governmental revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$12.1 million or 23 percent of total governmental revenues of \$53.4 million.
- > The City had \$48.0 million in expenses related to government activities. However, only \$12.1 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 \$10.0 million, or 33.5 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 \$2.0 million during the current year to \$22.3 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
- > 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, Illinois

Management's Discussion and Analysis
December 31, 2024
(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 three 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 Parks and Recreation 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, Illinois

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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, Illinois

Management's Discussion and Analysis

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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>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2024</u>	<u>2023</u>	<u>Change</u>
Assets									
Current and other assets	\$ 76.1	\$ 78.0	(2.4)%	\$ 18.6	\$ 16.1	15.5%	\$ 94.7	\$ 94.1	0.6%
Capital assets	87.8	84.7	3.7%	33.0	33.9	(2.7)%	120.8	118.6	1.9%
Total assets	163.9	162.7	0.7%	51.6	50.0	3.2%	215.5	212.7	1.3%
Deferred outflows of resources									
Deferred outflows related to pensions and OPEB	15.0	22.3	(32.7)%	1.3	1.1	18.2%	16.3	23.4	(30.3)%
Deferred charge on refunding	-	-		0.6	0.6		0.6	0.6	
Total deferred outflows of resources	15.0	22.3	(32.7)%	1.9	1.7	11.8%	16.9	24.0	(29.6)%
Liabilities									
Long-term liabilities	91.6	97.2	(5.8)%	12.4	13.5	(8.1)%	104.0	110.7	-6.1%
Other liabilities	7.0	5.8	20.7%	3.2	2.7	18.5%	10.2	8.5	20.0%
Total liabilities	98.6	103.0	(4.3)%	15.6	16.2	(3.7)%	114.2	119.2	-4.2%
Deferred inflows of resources									
Property taxes levied for future periods	9.4	9.2	2.2%	-	-		9.4	9.2	2.2%
Deferred inflows related to leases	1.1	1.1		-	-		1.1	1.1	
Deferred inflows related to pensions and OPEB	24.1	31.4	(23.2)%	0.4	0.4		24.5	31.8	(23.0)%
Total deferred inflows of resources	34.6	41.7	(17.0)%	0.4	0.4		35.0	42.1	-16.9%
Net position									
Net investment in capital assets	78.1	76.4	2.2%	23.4	23.4		101.5	99.8	1.7%
Restricted	11.7	11.4	2.6%	-	-		11.7	11.4	2.6%
Unrestricted	(44.1)	(47.5)	(7.2)%	14.1	11.7	20.5%	(30.0)	(35.8)	(16.2)%
Total net position	\$ 45.7	\$ 40.3	13.4%	\$ 37.5	\$ 35.1	6.8%	\$ 83.2	\$ 75.4	10.3%

City of Galesburg, Illinois

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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 \$7.8 million from \$75.4 million to \$83.2 million. The City's total assets and deferred outflows equal \$232.4 million. The City's total liabilities and deferred inflows equal \$149.2 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 \$44.1 million in 2024 as a result of recording the net pension liabilities for IMRF, Police and Firefighters' pension plans and the net OPEB liability. The unrestricted balance for business-type activities of \$14.1 million may be used to meet the ongoing City obligations to their citizens and creditors.

City of Galesburg, Illinois

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Table 2 Condensed Statements of Activities (in millions of dollars)										
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>			
	2024	2023	Change	2024	2023	Change	2024	2023	Change	
Revenues										
<i>Program revenues</i>										
Charges for services	\$ 6.9	\$ 7.3	-5.5%	\$ 10.8	\$ 10.5	2.9%	\$ 17.7	\$ 17.8	-0.6%	
Operating grants and contributions	4.7	5.9	-20.3%	-	-	-%	4.7	5.9	-20.3%	
Capital grants and contributions	0.5	0.5		-	-		0.5	0.5		
<i>General revenues</i>										
Property taxes	9.4	9.0	4.4%	-	-		9.4	9.0	4.4%	
Other taxes	28.3	28.2	0.4%	-	-		28.3	28.2	0.4%	
Other general revenues	3.6	3.5	2.9%	0.7	0.6	16.7%	4.3	4.1	4.9%	
Total revenues	53.4	54.4	-1.8%	11.5	11.1	3.6%	64.9	65.5	-0.9%	
Expenses										
General government	12.3	12.7	-3.1%	-	-		12.3	12.7	-3.1%	
Economic development	2.9	4.6	-37.0%	-	-		2.9	4.6	-37.0%	
Public safety	20.8	19.9	4.5%	-	-		20.8	19.9	4.5%	
Public works	6.7	6.3	6.3%	-	-		6.7	6.3	6.3%	
Culture, education, and recreation	5.0	4.6	8.7%	-	-		5.0	4.6	8.7%	
Interest and fiscal charges	0.3	0.6	-50.0%	-	-		0.3	0.6	-50.0%	
Water	-	-		5.9	5.9		5.9	5.9		
Refuse	-	-		3.2	2.8	14.3%	3.2	2.8	14.3%	
Total expenses	48.0	48.7	-1.4%	9.1	8.7	4.6%	57.1	57.4	-0.5%	
Transfers	-	0.4	-100.0%	-	(0.4)	-100.0%	-	-		
Change in net position	5.4	6.1	-11.5%	2.4	2.0	20.0%	7.8	8.1	-3.7%	
Net position, beginning of year	40.3	34.2	17.8%	35.1	33.1	6.0%	75.4	67.3	12.0%	
Net position end of year	\$ 45.7	\$ 40.3	13.4%	\$ 37.5	\$ 35.1	6.8%	\$ 83.2	\$ 75.4	10.3%	

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2024 and 2023. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

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.).

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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.

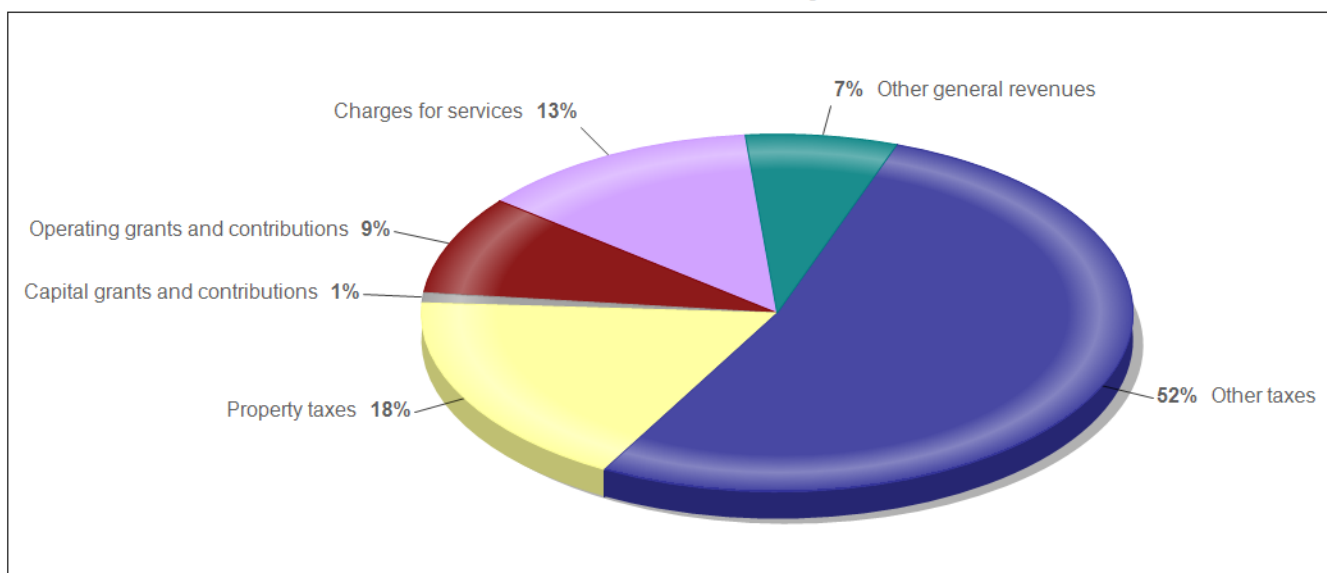
Current Year Impacts

The Governmental Activities increased the City's net position by \$5.4 million due to the City maintaining an excess of revenues over expenses. The Business-Type Activities' net position also increased by \$2.4 million due to the City having an excess of revenues over expenses.

Key elements contributing to the changes within the Governmental Activities are as follows:

Governmental Activities

Governmental Revenues by Source



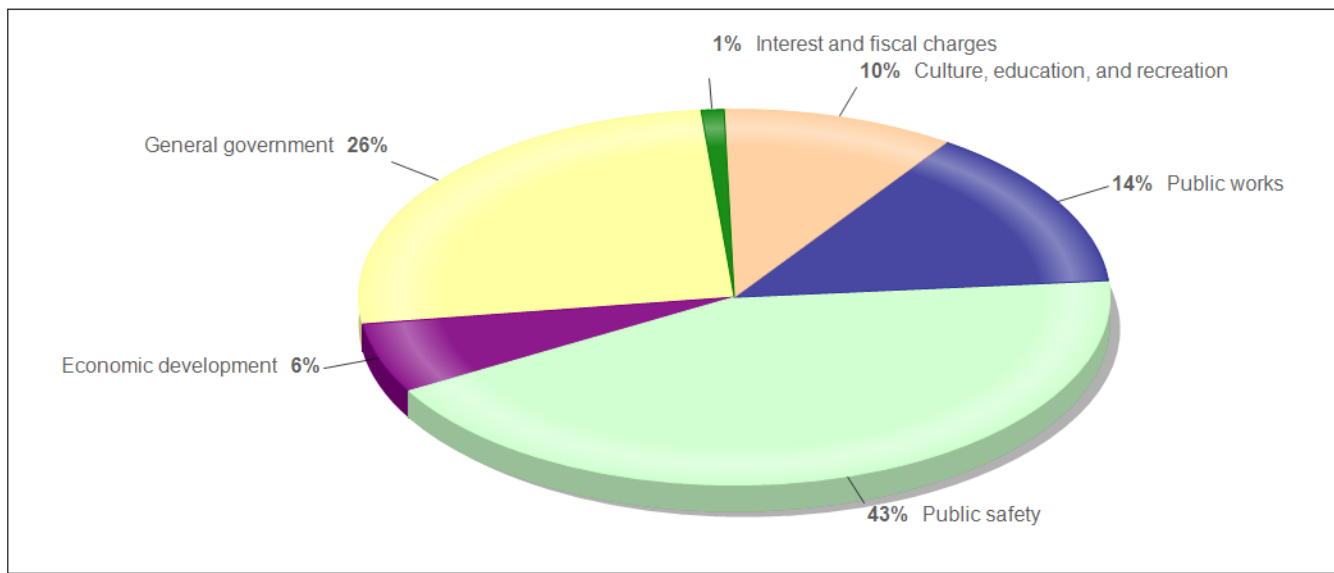
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Revenues

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 a decrease of 1.8 percent in revenue due to a decrease in operating grants and contributions from state and federal agencies; specifically, the completion of a U.S. Environmental Protection Agency grant in 2023.

Governmental Expenses by Function



Expenses

The City's overall expenses in the current fiscal year decreased by \$0.7 million from the prior fiscal year due to the final payments related to the 2011C bonds and TIF III District occurring in 2023. Due to a corresponding decrease in revenues in the current fiscal year, the City saw an increase in net position to \$45.7 million compared to \$40.3 million in the prior fiscal year. Overall, the City's financial position increased by \$5.4 million from the prior year.

Business Type Activities

Revenues are divided into two major components: program revenues and general revenues. Program revenues are defined as charges for sales and services. General revenues include other unrestricted revenue sources. The City experienced an increase of 3.6 percent in revenues due to an increase in water and refuse fees.

The City's overall expenses in the current fiscal year increased by \$0.4 million from the prior fiscal year due to an increase in the sewer rates by the Sanitary District. In conjunction with a corresponding increase in revenues in the current fiscal year, the City saw an increase in net position to \$37.5 million compared to \$35.1 million in the prior fiscal year. Overall, the City's financial position increased by \$2.4 million from the prior year.

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Financial Analysis of the City's Funds

The fund balance of the City's General Fund of \$11.2 million, a decrease of \$1.1 million from 2023 due to an increase of expenditures incurred throughout the year. For more information, see the General Fund Budgetary Highlights section.

The Economic Development Fund had an ending fund balance of \$11.6 million, an increase of \$0.4 million from 2023 due to a decrease of funds transferred for bond and TIF payments.

The Parks and Recreation Fund had an ending fund balance of \$3.2 million, an increase of \$0.1 million from 2023 due to an increase in revenues collected in 2024, specifically the sale of the former Churchill Junior High School building.

General Fund Budgetary Highlights

Overall, General Fund revenue was \$1.4 million more than the final budget and expenditures were \$1.1 million less than the final budget. Specific highlights of General Fund revenue and expenditures are as follows:

- > Use of money and property revenues were \$0.2 million more the final budget.
- > Contracts and subsidies expenditures were \$0.4 million less than the final budget.
- > Street and bridge maintenance expenditures were \$0.2 million less than the final budget.

In 2024, total expenditures increased \$1.2 million from the original budget to the final amended budget. These budget increases were mostly in the police department and fire department to fully fund public safety pensions. Total other financing sources (uses) increased \$2.3 million from original to final budget, mostly relating to transfers out to vehicle replacement funds and capital planning. Total revenues remained consistent from the original budget to the final amended budget.

Capital Assets and Debt Administration

Capital assets

By the end of 2024, the City had compiled a total investment of \$195.3 million (\$120.8 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 \$4.3 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, 2024 included \$0.7 million for two new Fire Department engines for service, \$0.8 million for 16 new Police interceptor units, \$1.0 million in renovations at HT Custer Park and \$0.5 million for renovations at Lancaster Park.

Table 3 Capital Assets (net of depreciation) (in millions of dollars)										
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>				<u>Total</u>		
	2024	2023	Change	2024	2023	Change	2024	2023	Change	
Land	\$ 6.7	\$ 6.6	1.5%	\$ 0.7	\$ 0.7		\$ 7.4	\$ 7.3	1.4%	
Construction in progress	4.8	3.2	50.0%	0.2	0.1	100.0%	5.0	3.3	51.5%	
Land improvements	3.3	2.3	43.5%	-	-		3.3	2.3	43.5%	
Buildings and improvements	10.0	10.3	-2.9%	17.9	18.5	-3.2%	27.9	28.8	-3.1%	
Equipment	8.3	6.6	25.8%	1.1	1.2	-8.3%	9.4	7.8	20.5%	
Infrastructure	54.7	55.7	-1.8%	13.1	13.4	-2.2%	67.8	69.1	-1.9%	
Total	\$ 87.8	\$ 84.7	3.7%	\$ 33.0	\$ 33.9	-2.7%	\$ 120.8	\$ 118.6	1.9%	

City of Galesburg, Illinois

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Debt Administration

The table below summarizes the City's bonded and similar indebtedness. As of December 31, 2024, the City had a total of \$22.3 million of long-term debt outstanding (excluding compensated absences, net pension liability, and net OPEB liability). Of this amount, \$22.0 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>		
	2024	2023	Change	2024	2023	Change	2024	2023	Change
General obligation bonds	\$ 12.1	\$ 13.0	-6.9%	\$ 9.9	\$ 10.9	-9.2%	\$ 22.0	\$ 23.9	-7.9%
Notes payable	-	-		0.3	0.3		0.3	0.3	
Lease liability	-	0.1	-100.0%	-	-		-	0.1	-100.0%
Total	\$ 12.1	\$ 13.1	-7.6%	\$ 10.2	\$ 11.2	-8.9%	\$ 22.3	\$ 24.3	-8.2%

Factors Bearing on the City's Future

- Over the years, one of the City's strengths has been its strong financial condition and good fiscal management, which is proven by strong fund balance reserves, stable bond rating, and the passage of a balanced budget in 2025.
- Continuing to maintain the current quality and quantity of existing services is a priority, and while challenging given ongoing budget constraints and the current talent marketplace, no reduction in city services is anticipated in the coming year.
- Health care costs and personnel costs, which make up a significant portion of the City's operating budget, continue to increase annually and impact the annual operating budget.
- The current relatively low turnover rate of 10% for City employees represents stable staffing, which reduces onboarding and training costs, increases experience and institutional knowledge provided to the organization by employees, and reflects the city's relatively strong position in the employment marketplace.
- In 2024, the union contract for AFSCME was settled and provided a three-year contract with annual increases of 4%. The PSEO union contract was settled and included a new pay scale for 2024, to optimize retention, and annual increases of 4% in years 2025 and 2026 in addition to changes in the longevity pay. The IAFF contract is currently being negotiated.
- The City continues to develop a budget based on conservative estimates in revenues. After the influx in recent fiscal years of federal supplemental funds in response to the pandemic provided to residents and units of government are exhausted, modest revenue growth is expected to continue in support of city operations and services. Although revenue growth will be limited, the 2025 budget provides for sustained staffing and services.

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- A comprehensive strategic planning process was completed during 2024, which defined and prioritized the strategic goals and priorities for the City. This initiative involved community stakeholders and staff focus groups and leadership interviews.
- In 2024, the City negotiated three significant development agreements with Western Smokehouse Partners, Graham Hospital Association, and Thrushwood Farms Quality Meats. These agreements will locate and grow commerce in Galesburg, resulting in new construction, renovation of existing facilities, and job creation.
- The City applied for a \$25 million BUILD Grant from the U.S. Department of Transportation for rail infrastructure at the Galesburg Business Park Property. The grant was awarded in January 2025.
- In 2024, the City completed a full facility assessment and energy audit to evaluate current facilities and plan for future projects to improve the longevity of buildings while reducing energy costs.
- In 2023, the City continued its housing program by accepting a grant from the Illinois Housing Development Authority (IHDA) for \$400,000 to be expended November 2023 to November 2025. Eight home renovation projects were completed or underway. The grant scope was completed in March 2025.
- The City partnered with WIRC to secure a \$650,000 grant from IL Department of Commerce and Economic Opportunity for single-family housing rehabilitation. The grant was awarded in April 2024. The funding will support renovations for approximately 10 homes over the next two years.
- In September 2023, the City received a \$562,000 IHDA Strong Communities grant to support future demolitions and related cleanup efforts. In 2024, \$90,880 in reimbursements were processed, helping eliminate blight, reduce maintenance costs, improve safety, and make neighborhoods more welcoming for residents, while paving the way for future investment.
- Small business incentives were utilized again in 2024 to encourage small business development in the community, and included the award of two southside occupancy grants, five business startup grants, and one urban agriculture grant.
- In 2024, the City completed a yearlong transit study, funded by a \$150,000 federal planning grant. Key recommendations included updates to the fixed route system, expanded county service through on-demand transit, and establishing a dedicated downtown transfer point to improve access and efficiency for riders across the region.
- In 2023, the City received two OSLAD grants totaling \$1 million in funding for improvements to H.T. Custer Park and Lancaster Park. The grants were used for new restrooms, shelter, playground, walking path, youth bike training area, parking lot improvements, rain garden, and a butterfly waystation. Both projects were completed in 2024.
- In 2024, the City was awarded an OSLAD Grant for a future park at the Cooke property. With matching funds, the project will total \$1,000,000.
- Graham Health System continued its Galesburg expansion. New facilities on N. Seminary Street and 3rd Street opened in 2024 bringing additional investment and health care jobs to the city.
- Carl Sandburg College welcomed its first students to the multimillion dollar Science & Technology Center for the 2024 Fall Semester. Renovations to its Student Center began in 2024 and were completed in March 2025. This modern facility houses essential student services including admissions, academic advising, financial aid, tutoring and accessibility support, career counseling and student leadership development, as well as collaborative study rooms and Innkeeper's Coffee.

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- In 2024, OSF HealthCare significantly expanded its services in Galesburg. The former Cottage Medical Building was transformed into a new OSF Center for Health, offering labs, family and internal medicine, behavioral health, occupational health and convenient walk-in urgent care services. Additionally, OSF opened a new Illinois CancerCare facility in the city, enhancing cancer treatment options for local residents. To further enhance patient care, OSF announced a \$5 million expansion of its emergency department, which will add 7,000 square feet to the existing facility to accommodate increased service demands.
- In April 2024, the Galesburg Public Library opened the new \$20+ million library facility, located in downtown Galesburg.
- The costs of deferred maintenance of building and grounds will represent a challenge to upcoming budget cycles, but increased proactive budgeting for needed maintenance is anticipated to alleviate unexpected and increased costs in the long term.
- Increased total equalized assessed value for properties in Galesburg represents an overall increase in the value of homeowner's property, as well as a stable base for the city's property tax revenue stream.

All of these factors were considered in preparing the City of Galesburg's budget for the 2025 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 or need additional financial information, contact the Finance Department:

Jennifer O'Hern
City of Galesburg, Illinois
55 West Tompkins Street
Galesburg, Illinois 61401

BASIC FINANCIAL STATEMENTS

City of Galesburg, Illinois

Statement of Net Position

December 31, 2024

	Primary Government			Component Unit
	Governmental	Business-Type		Galesburg
	Activities	Activities	Total	Public Library
Assets and Deferred Outflows of Resources				
Assets				
Cash and cash equivalents	\$ 47,117,072	\$ 15,328,841	\$ 62,445,913	\$ 1,939,865
Investments	2,452,360	-	2,452,360	2,445,524
Receivables (net):				
Property tax receivable	9,440,710	-	9,440,710	1,945,430
Other taxes	2,270,689	-	2,270,689	-
Accrued interest	61,125	19,500	80,625	-
Accounts	2,282,073	2,669,083	4,951,156	1,312
Loans	2,382,086	-	2,382,086	-
Leases	1,079,908	-	1,079,908	-
Due from other governmental units	3,887,022	-	3,887,022	-
Internal balances	(368,711)	368,711	-	-
Advances to component unit	356,513	-	356,513	-
Inventories	55,370	120,948	176,318	-
Prepaid items	1,190,380	76,021	1,266,401	38,734
Property held for resale	3,803,921	-	3,803,921	-
Bond issuance insurance	27,374	8,343	35,717	-
Capital assets:				
Capital assets not being depreciated	11,557,352	907,863	12,465,215	1,592,412
Capital assets being depreciated, net of depreciation	76,290,724	32,071,251	108,361,975	18,838,993
Total assets	163,885,968	51,570,561	215,456,529	26,802,270
Deferred Outflows of Resources				
Deferred outflows related to pensions	12,807,806	1,102,945	13,910,751	330,113
Deferred outflows related to OPEB	2,170,687	207,799	2,378,486	4,164
Deferred charge on refunding	-	579,748	579,748	-
Total deferred outflows of resources	14,978,493	1,890,492	16,868,985	334,277
Total assets and deferred outflows of resources	\$ 178,864,461	\$ 53,461,053	\$ 232,325,514	\$ 27,136,547

See notes to financial statements

City of Galesburg, Illinois

Statement of Net Position

December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	\$ 2,840,339	\$ 601,679	\$ 3,442,018	\$ 252,491
Accrued liabilities	983,002	154,086	1,137,088	31,589
Interest payable	1,230	11,137	12,367	-
Payroll taxes payable	-	-	-	3,004
Claims payable	578,335	-	578,335	-
Due to other governmental units	433,661	1,292,536	1,726,197	80
Due to fiduciary funds	1,985,879	-	1,985,879	-
Due to component unit	-	-	-	1,286
Advances from primary government	-	-	-	356,513
Deposits	-	1,123,471	1,123,471	-
Unearned revenues	154,601	380	154,981	8,500
Noncurrent liabilities:				
Due within one year	3,904,855	1,306,674	5,211,529	71,788
Due in more than one year	87,669,681	11,052,444	98,722,125	359,003
Total liabilities	98,551,583	15,542,407	114,093,990	1,084,254
Deferred Inflows of Resources				
Property taxes levied for future periods	9,440,710	-	9,440,710	1,945,430
Deferred inflows related to leases	1,079,908	-	1,079,908	-
Deferred inflows related to pensions	20,833,154	85,910	20,919,064	25,712
Deferred inflows related to OPEB	3,279,949	313,988	3,593,937	6,291
Total deferred inflows of resources	34,633,721	399,898	35,033,619	1,977,433
Net Position				
Net investment in capital assets	78,092,456	23,389,769	101,482,225	20,431,405
Restricted for:				
Motor fuel tax	2,271,182	-	2,271,182	-
Economic development	838,903	-	838,903	-
Special enforcement	530,389	-	530,389	-
Foreign fire	211,219	-	211,219	-
Infrastructure improvements	984,495	-	984,495	-
TIF expenses	1,327,530	-	1,327,530	-
General government	222,894	-	222,894	-
Donations	181,866	-	181,866	-
Cemetery	654,320	-	654,320	-
Public works	736,815	-	736,815	-
Capital projects	2,062,195	-	2,062,195	-
Town of the City	1,647,642	-	1,647,642	-
Donor restricted, Foundation	-	-	-	835,436
Unrestricted	(44,082,749)	14,128,979	(29,953,770)	2,808,019
Total net position	45,679,157	37,518,748	83,197,905	24,074,860
Total liabilities, deferred inflows of resources and net position	\$ 178,864,461	\$ 53,461,053	\$ 232,325,514	\$ 27,136,547

See notes to financial statements

City of Galesburg, Illinois

Statement of Activities

Year Ended December 31, 2024

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	\$ 12,301,845	\$ 3,717,807	\$ 4,608,868	\$ 116,783
Economic development	2,934,661	72,666	-	-
Public safety	20,814,296	1,495,830	54,964	-
Public works	6,650,721	227,550	323	431,663
Culture, education and recreation	4,956,499	1,377,067	-	-
Interest	348,220	-	-	-
Total governmental activities	48,006,242	6,890,920	4,664,155	548,446
Business-type activities:				
Water	5,926,275	7,599,359	-	-
Refuse	3,179,198	3,229,069	-	-
Total business-type activities	9,105,473	10,828,428	-	-
Total primary government	\$ 57,111,715	\$ 17,719,348	\$ 4,664,155	\$ 548,446
Component Unit				
Galesburg Public Library	\$ 4,836,166	\$ 5,445	\$ 82,689	\$ 1,537,392

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

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			Component
Primary Government			Unit
Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
\$ (3,858,387)	\$ -	\$ (3,858,387)	\$ -
(2,861,995)	-	(2,861,995)	-
(19,263,502)	-	(19,263,502)	-
(5,991,185)	-	(5,991,185)	-
(3,579,432)	-	(3,579,432)	-
(348,220)	-	(348,220)	-
(35,902,721)	-	(35,902,721)	-
-	1,673,084	1,673,084	-
-	49,871	49,871	-
-	1,722,955	1,722,955	-
(35,902,721)	1,722,955	(34,179,766)	-
-	-	-	(3,210,640)
9,381,410	-	9,381,410	1,880,104
2,023,679	-	2,023,679	-
970,553	-	970,553	-
2,245,457	-	2,245,457	-
624,601	-	624,601	-
1,050,759	-	1,050,759	-
6,238,510	-	6,238,510	-
13,555,457	-	13,555,457	-
1,612,398	-	1,612,398	40,000
276,622	-	276,622	-
2,797,929	741,670	3,539,599	359,799
476,561	-	476,561	1,514,416
41,253,936	741,670	41,995,606	3,794,319
5,351,215	2,464,625	7,815,840	583,679
40,327,942	35,054,123	75,382,065	23,491,181
<u>\$ 45,679,157</u>	<u>\$ 37,518,748</u>	<u>\$ 83,197,905</u>	<u>\$ 24,074,860</u>

See notes to financial statements

City of Galesburg, Illinois

Balance Sheet - Governmental Funds

December 31, 2024

	Major Funds			Nonmajor	Total
	General	Economic Development	Parks & Recreation	Governmental Funds	Governmental Funds
Assets					
Cash and cash equivalents	\$ 11,216,351	\$ 5,288,025	\$ 2,829,006	\$ 26,662,968	\$ 45,996,350
Investments	509,622	25,377	50,490	1,120,611	1,706,100
Receivables (net):					
Property taxes	8,281,320	-	226,670	932,720	9,440,710
Other taxes	1,304,548	315,294	311,624	339,223	2,270,689
Accounts	312,386	300,854	3,799	1,640,642	2,257,681
Accrued interest	29,800	7,507	2,423	19,328	59,058
Loans	-	2,382,086	-	-	2,382,086
Leases	489,930	589,978	-	-	1,079,908
Due from other governments	2,356,743	-	544,892	985,387	3,887,022
Due from other funds	946,127	-	18,594	2,840,637	3,805,358
Inventory	55,370	-	-	-	55,370
Prepaid items	512,511	1,856	34,949	46,445	595,761
Property held for resale	-	3,641,930	-	161,991	3,803,921
Advances to other funds	61,505	61,505	61,505	123,010	307,525
Advances to component unit	356,513	-	-	-	356,513
Total assets	\$ 26,432,726	\$ 12,614,412	\$ 4,083,952	\$ 34,872,962	\$ 78,004,052
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 504,426	\$ 103,940	\$ 283,617	\$ 1,924,795	\$ 2,816,778
Accrued liabilities	843,659	4,739	60,749	71,995	981,142
Due to other governments	9,440	-	-	424,221	433,661
Due to fiduciary funds	1,985,879	-	-	-	1,985,879
Due to other funds	2,189,995	-	16,116	1,642,184	3,848,295
Advances from other funds	-	-	-	307,525	307,525
Unearned revenue	18,387	473	42,993	92,748	154,601
Total liabilities	5,551,786	109,152	403,475	4,463,468	10,527,881
Deferred Inflows of Resources					
Unavailable revenue	924,462	360,417	251,199	781,389	2,317,467
Deferred inflows related to leases	489,930	589,978	-	-	1,079,908
Property taxes levied for future periods	8,281,320	-	226,670	932,720	9,440,710
Total deferred inflows of resources	9,695,712	950,395	477,869	1,714,109	12,838,085
Fund Balances					
Nonspendable	985,899	1,856	34,949	655,712	1,678,416
Restricted	12,795	838,903	148,711	9,678,833	10,679,242
Committed	149,142	8,635,110	131,408	2,403,213	11,318,873
Assigned	-	2,078,996	2,887,540	16,589,345	21,555,881
Unassigned (deficit)	10,037,392	-	-	(631,718)	9,405,674
Total fund balances	11,185,228	11,554,865	3,202,608	28,695,385	54,638,086
Total liabilities, deferred inflows of resources and fund balances	\$ 26,432,726	\$ 12,614,412	\$ 4,083,952	\$ 34,872,962	\$ 78,004,052

See notes to financial statements

City of Galesburg, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
December 31, 2024

Total Fund Balances - Governmental Funds \$ 54,638,086

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	\$ 141,928,460	
Accumulated depreciation	(54,080,384)	
		87,848,076

Bond issuance insurance does not relate to current financial resources and is not reported in the governmental funds.	27,374
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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.	2,317,467
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Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	12,786,192
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Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	2,170,687
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Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.	(20,831,471)
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Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.	(3,279,949)
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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	(2,928,830)	
Accrued interest payable	(1,230)	
Net pension liability	(65,865,409)	
Net OPEB liability	(10,690,992)	
General obligation bonds payable	(11,595,000)	
Bond premium	(468,912)	
		(91,550,373)

Internal service funds are reported in the Statement of Net Position as governmental activities.	1,553,068
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Net Position of Governmental Activities \$ 45,679,157

City of Galesburg, Illinois

Governmental Funds -
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2024

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General	Economic Development	Parks & Recreation		
Revenues					
Taxes	\$ 14,583,974	\$ 1,186,135	\$ 2,304,892	\$ 5,120,115	\$ 23,195,116
Charges for services	1,224,784	-	37,822	105,305	1,367,911
Intergovernmental	13,665,294	-	2,090,085	6,351,513	22,106,892
Licenses and permits	447,872	-	-	-	447,872
Fines and fees	389,954	-	-	159	390,113
Use of money and property	1,054,751	436,169	1,540,200	1,954,923	4,986,043
Contributions	-	-	-	2,749	2,749
Miscellaneous	57,857	5,683	136,760	75,917	276,217
Total revenues	31,424,486	1,627,987	6,109,759	13,610,681	52,772,913
Expenditures					
Current:					
General government	4,756,066	-	-	6,649,607	11,405,673
Economic development	-	519,460	-	1,438,284	1,957,744
Public safety	22,330,888	-	144,312	737,715	23,212,915
Public works	2,876,274	-	754,106	1,211,588	4,841,968
Culture and recreation	-	-	4,653,155	1,319	4,654,474
Miscellaneous	-	486,841	-	1,749,443	2,236,284
Debt service:					
Principal	24,610	-	31,056	795,000	850,666
Interest and fiscal charges	502	-	960	690,975	692,437
Capital outlay	-	-	80,000	6,148,688	6,228,688
Total expenditures	29,988,340	1,006,301	5,663,589	19,422,619	56,080,849
Excess (deficiency) of revenues over expenditures	1,436,146	621,686	446,170	(5,811,938)	(3,307,936)
Other Financing Sources (Uses)					
Proceeds from the sale of assets	13,254	-	-	37,327	50,581
Transfers in	-	-	18,594	5,127,880	5,146,474
Transfers out	(2,597,044)	(254,688)	(376,661)	(1,902,806)	(5,131,199)
Total other financing sources (uses)	(2,583,790)	(254,688)	(358,067)	3,262,401	65,856
Net change in fund balances	(1,147,644)	366,998	88,103	(2,549,537)	(3,242,080)
Fund Balances, Beginning	12,332,872	11,187,867	3,114,505	31,244,922	57,880,166
Fund Balances, Ending	<u>\$ 11,185,228</u>	<u>\$ 11,554,865</u>	<u>\$ 3,202,608</u>	<u>\$ 28,695,385</u>	<u>\$ 54,638,086</u>

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, 2024

Net change in total governmental fund balances \$ (3,242,080)

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	\$ 6,228,690	
Depreciation	(3,235,384)	
Net book value of assets retired	(296,589)	
Capital expenditures in excess of depreciation		2,696,717

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. 431,663

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. (93,310)

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	192,165	
Amortization of bond premiums	159,969	
Amortization of bond insurance	(7,917)	
Net pension liability	5,268,095	
Net OPEB liability	225,392	
Deferred outflows of resources related to pensions	(7,084,765)	
Deferred outflows of resources related to OPEB	(246,456)	
Deferred inflows of resources related to pensions	6,937,891	
Deferred inflows of resources related to OPEB	313,560	
Compensated absences	(901,542)	
		4,856,392

Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repaid	795,000	
Lease liability repaid	55,666	
		850,666

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. (148,833)

Change in Net Position of Governmental Activities \$ 5,351,215

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Assets and Deferred Outflows of Resources				
Assets				
Current assets:				
Cash and cash equivalents	\$ 14,135,920	\$ 1,192,921	\$ 15,328,841	\$ 1,360,722
Investments	-	-	-	506,260
Receivables (net):				
Accounts	2,194,771	474,312	2,669,083	24,392
Accrued interest	18,742	758	19,500	2,067
Due from other funds	-	-	-	44,426
Inventory	120,948	-	120,948	-
Prepaid items	70,971	5,050	76,021	594,619
Total current assets	16,541,352	1,673,041	18,214,393	2,532,486
Noncurrent assets:				
Bond issuance insurance	8,343	-	8,343	-
Capital assets not being depreciated	907,863	-	907,863	-
Capital assets being depreciated	52,507,343	-	52,507,343	-
Less accumulated depreciation	(20,436,092)	-	(20,436,092)	-
Total noncurrent assets	32,987,457	-	32,987,457	-
Total assets	49,528,809	1,673,041	51,201,850	2,532,486
Deferred Outflows of Resources				
Deferred outflows related to pensions	1,102,945	-	1,102,945	21,614
Deferred outflows related to OPEB	205,483	2,316	207,799	-
Deferred charge on refunding	579,748	-	579,748	-
Total deferred outflows of resources	1,888,176	2,316	1,890,492	21,614

See notes to financial statements

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	\$ 333,074	\$ 268,605	\$ 601,679	\$ 23,561
Accrued liabilities	153,392	694	154,086	1,860
Claims payable	-	-	-	578,335
Accrued interest payable	11,137	-	11,137	-
Deposits	1,123,471	-	1,123,471	-
Due to other governments	1,292,536	-	1,292,536	-
Due to other funds	1,336	153	1,489	-
Unearned revenue	380	-	380	-
General obligation bonds payable	990,000	-	990,000	-
Notes payable	41,406	-	41,406	-
Net OPEB liability - current portion	105,905	1,193	107,098	-
Compensated absences	166,929	1,241	168,170	6,603
Total current liabilities	4,219,566	271,886	4,491,452	610,359
Noncurrent liabilities:				
General obligation bonds payable	8,897,596	-	8,897,596	-
Notes payable	248,434	-	248,434	-
Net pension liability	958,869	-	958,869	18,790
Net OPEB liability	906,133	10,213	916,346	-
Compensated absences	28,248	2,951	31,199	-
Total noncurrent liabilities	11,039,280	13,164	11,052,444	18,790
Total liabilities	15,258,846	285,050	15,543,896	629,149
Deferred Inflows of Resources				
Deferred inflows related to pensions	85,910	-	85,910	1,683
Deferred inflows related to OPEB	310,488	3,500	313,988	-
Total deferred inflows of resources	396,398	3,500	399,898	1,683
Net Position				
Net investment in capital assets	23,389,769	-	23,389,769	-
Unrestricted net position	12,371,972	1,386,807	13,758,779	1,923,268
Total net position	\$ 35,761,741	\$ 1,386,807	37,148,548	1,923,268
Adjustments to reflect the consolidation of internal service funds activities related to enterprise funds			370,200	(370,200)
Net position business-type activities			\$ 37,518,748	
Net internal service funds reported in the statement of net position as governmental activities				\$ 1,553,068

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, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Operating Revenues				
Charges for services	\$ 7,599,359	\$ 3,229,069	\$ 10,828,428	\$ 1,127,685
Miscellaneous	-	-	-	58,772
Total operating revenues	7,599,359	3,229,069	10,828,428	1,186,457
Operating Expenses				
Personnel services	2,050,773	52,610	2,103,383	111,115
Contractual services	1,744,503	3,130,885	4,875,388	647,824
Commodities	639,635	-	639,635	15,338
Insurance claims and changes in reserves	-	-	-	694,019
Depreciation	1,091,885	-	1,091,885	-
Other charges	(10,950)	(4,297)	(15,247)	-
Total operating expenses	5,515,846	3,179,198	8,695,044	1,468,296
Operating income (loss)	2,083,513	49,871	2,133,384	(281,839)
Nonoperating Revenues (Expenses)				
Investment earnings	683,185	58,485	741,670	100,870
Gain (loss) on sale of assets	15,645	-	15,645	-
Interest and fiscal charges	(378,663)	-	(378,663)	-
Total nonoperating revenues (expenses)	320,167	58,485	378,652	100,870
Income (loss) before transfers	2,403,680	108,356	2,512,036	(180,969)
Transfers				
Transfers out	-	-	-	(15,275)
Total transfers	-	-	-	(15,275)
Change in net position	2,403,680	108,356	2,512,036	(196,244)
Net Position, Beginning	33,358,061	1,278,451	34,636,512	2,119,512
Net Position, Ending	<u>\$ 35,761,741</u>	<u>\$ 1,386,807</u>	<u>\$ 37,148,548</u>	<u>\$ 1,923,268</u>
Change in net position			\$ 2,512,036	
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds			(47,411)	
Change in net position of business-type activities			<u>\$ 2,464,625</u>	

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2024

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Cash Flows From Operating Activities				
Cash received from customers and users	\$ 7,413,676	\$ 3,211,988	\$ 10,625,664	\$ 75,056
Cash received from interfund service	-	-	-	1,102,375
Cash payments for goods and services	(1,846,074)	(3,309,535)	(5,155,609)	(1,009,683)
Cash payments to employees	(2,296,772)	(50,167)	(2,346,939)	(115,018)
Net cash provided (used in) by operating activities	3,270,830	(147,714)	3,123,116	52,730
Cash Flows From Noncapital Financing Activities				
Payments from (to) nonservice interfund accounts	(24,430)	153	(24,277)	(59,701)
Net cash provided (used in) noncapital financing activities	(24,430)	153	(24,277)	(59,701)
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(148,177)	-	(148,177)	-
Interest paid on debt	(374,694)	-	(374,694)	-
Principal payments on bonds	(960,000)	-	(960,000)	-
Principal payments on notes	(41,406)	-	(41,406)	-
Proceeds from sale of capital assets	15,646	-	15,646	-
Net cash used in capital and related financing activities	(1,508,631)	-	(1,508,631)	-
Cash Flows From Investing Activities				
Purchase of investments	-	(758)	(758)	(22,469)
Proceeds from sale and maturity of investments	249,502	-	249,502	-
Income and dividends received	692,908	58,485	751,393	106,851
Net cash provided by (used in) investing activities	942,410	57,727	1,000,137	84,382
Net increase (decrease) in cash	2,680,179	(89,834)	2,590,345	77,411
Cash and Cash Equivalents, Beginning	11,455,741	1,282,755	12,738,496	1,283,311
Cash and Cash Equivalents, Ending	\$ 14,135,920	\$ 1,192,921	\$ 15,328,841	\$ 1,360,722

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2024

	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)	\$ 2,083,513	\$ 49,871	\$ 2,133,384	\$ (281,839)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,091,885	-	1,091,885	-
Change in operating assets and liabilities:				
Accounts receivable	(182,438)	(17,081)	(199,519)	(1,356)
Inventory	4,219	-	4,219	-
Prepaid items	(11,879)	476	(11,403)	(71,204)
Bond issuance insurance	1,597	-	1,597	-
Deferred outflows, pension	(243,966)	-	(243,966)	(958)
Deferred outflows, OPEB	17,355	234	17,589	-
Accounts payable	173,619	(183,423)	(9,804)	(9,633)
Deposits payable	40,089	-	40,089	-
Accrued salaries	122,303	247	122,550	616
Due to other governments	319,469	-	319,469	-
Claims payable	-	-	-	428,335
Compensated absences	(17,508)	2,365	(15,143)	3,711
Net pension liability	(90,612)	-	(90,612)	(6,446)
Net OPEB liability	5,655	(112)	5,543	-
Deferred inflows, pension	(18,428)	-	(18,428)	(826)
Deferred inflows, OPEB	(20,798)	(291)	(21,089)	-
Unearned revenue	(3,245)	-	(3,245)	(7,670)
Total adjustments	1,187,317	(197,585)	989,732	334,569
Net cash provided (used) by operating activities	\$ 3,270,830	\$ (147,714)	\$ 3,123,116	\$ 52,730

**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, 2024

	Pension and OPEB Trust Funds
Assets	
Cash and cash equivalents	\$ 2,097,434
Investments:	
Mutual funds	2,755,179
Insurance contracts and annuities	26,787,561
Police officers' pension investment fund	11,020,708
Firefighters' pension investment fund	31,393,137
Receivables:	
Due from primary government	<u>1,985,879</u>
Total assets	<u>76,039,898</u>
Liabilities	
Accounts payable	<u>624,718</u>
Total liabilities	<u>624,718</u>
Net Position	
Restricted for OPEB	2,755,179
Restricted for retirement benefits	<u>72,660,001</u>
Total net position	<u><u>\$ 75,415,180</u></u>

City of Galesburg, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended December 31, 2024

	Pension and OPEB Trust Funds
Additions	
Contributions:	
Employer	\$ 8,223,544
Plan member deposits	<u>748,034</u>
Total contributions	<u>8,971,578</u>
Investment earnings:	
Net appreciation in fair value of investments	8,172,691
Interest	<u>126,043</u>
Total investment earnings	8,298,734
Less investment expense	<u>42,352</u>
Net investment earnings	<u>8,256,382</u>
Miscellaneous:	
Other income	<u>6,573</u>
Total additions	<u>17,234,533</u>
Deductions	
Benefits	8,601,450
Administrative expenses	<u>47,283</u>
Total deductions	<u>8,648,733</u>
Change in net position	8,585,800
Net Position, Beginning	<u>66,829,380</u>
Net Position, Ending	<u><u>\$ 75,415,180</u></u>

City of Galesburg, Illinois

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December 31, 2024

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City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

1. Summary of Significant Accounting Policies

The City of Galesburg, Illinois, 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 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 the administrative offices at City Hall, Galesburg, Illinois.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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, received 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, 2024. 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 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections*. This Statement establishes accounting and financial reporting requirements for (a) accounting changes and (b) the correction of an error in previously issued financial statements (error correction). This standard was implemented January 1, 2024.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized in financial statements prepared using the economic resources measurement focus for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This standard was implemented January 1, 2024.

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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

The City reports the following major governmental and enterprise funds:

General Fund

General Fund is used to account 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.

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.

Parks and Recreation Fund is used to account for operations of the City's parks and recreation programs. Revenue is collected from multiple sources including property taxes, other taxes and intergovernmental payments from the State of Illinois restricted, committed or assigned for culture and recreation purposes..

Enterprise Funds

Water Fund is used to account for operations of the water system and providing a safe and adequate water supply for fire protection, domestic and industrial use.

Refuse Fund is used to account 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	Community Improvements /
	Infrastructure

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.

2013A GO Bonds Business District	2016 GO Bond Debt Service
2023 GO Bond Debt	

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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
Computer Replacement
Players Fields
TIF IV
Grand Avenue TIF 6

2023 GO Bond Capital Expense
Building Repair and Maintenance
Vehicle Replacement
Capital Planning
TIF V

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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water and refuse funds and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 to 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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

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, insured credit union shares, 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.

Pension funds may also invest in certain non-U.S. obligations, Illinois municipal corporations tax anticipation warrants, veteran's loans, obligations of the State of Illinois and its political subdivisions and the Illinois insurance company general and separate accounts, mutual funds meeting certain requirements, equity securities and corporate bonds meeting certain requirements. Pension funds with net assets in excess of \$10,000,000 and an appointed investment advisor may invest an additional portion of its assets in common and preferred stocks and mutual funds, that meet certain requirements.

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

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%.

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

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

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, 2024.

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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

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.

Receivables

Property taxes for levy year 2024 attaches as an enforceable lien on January 1, 2024, 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).

Tax bills for levy year 2024 are prepared by the Knox County Treasurer and issued on or about May 1 and August 1, 2025 and are payable in two installments, on or about June 1 and September 1, 2025 or within 30 days of the tax bills being issued.

The County collects such taxes and remits them periodically. The 2024 property tax levy is recognized as a receivable and deferred inflows in fiscal 2024, net the allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At December 31, 2024, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2024 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.

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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, buildings, vehicles, plant and equipment, and infrastructure 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.

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.

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	10-100 Years
Machinery and equipment	3-50 Years
Infrastructure	20-100 Years

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 represents a consumption of net assets that applies to a future period 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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Vacation and sick leave pay is accrued 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, 2024, 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, 2024, \$36,150,000 of the 2021 Series bonds remain outstanding.

Leases

The City is a lessor because it leases capital assets to other entities. As a lessor, the City reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The City continues to report and depreciate the capital assets being leased as capital assets of the primary government.

The City is a lessee because it leases capital assets from other entities. As a lessee, the City reports a lease liability and an intangible right-to-use capital asset (known as the lease asset) on the government-wide financial statements and proprietary fund statements. In the governmental fund financial statements, the City recognizes lease proceeds and capital outlay at initiation of the lease, and the outflow of resources for the lease liability as a debt service payment.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Deferred Inflows of Resources

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

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/amortization 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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

- 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 net position is classified the same as in the government-wide statements.

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.

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.

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

Excess Expenditures Over Appropriations

<u>Funds</u>	<u>Appropriated Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Appropriations</u>
City Gas Tax	\$ 559,480	\$ 573,578	\$ 14,098
Airport	349,175	363,057	13,882

The City controls expenditures at the department level. Some individual departments experienced expenditures which exceeded appropriations. The detail of those items can be found in the City's year-end budget to actual report.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Deficit Balances

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

As of December 31, 2024, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Grants	\$ (621,143)	Operating expenditures exceeded available revenues

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

3. Detailed Notes on All Funds

Deposits and Investments

Deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>
Deposits	\$ 43,400,446	\$ 43,415,164
Money market, Illinois Funds	18,261,761	18,261,761
Mutual funds, bond funds	342,422	342,422
Mutual funds, other	3,022,024	3,022,024
Police officers' pension investment fund	11,020,708	11,020,708
Firefighters' pension investment fund	31,393,137	31,393,137
U.S. Treasury obligations	49,523	49,523
Insurance contracts and annuities	26,787,561	26,881,777
Illinois Trusts	4,669,196	4,669,196
Petty cash	5,514	-
Total deposits and investments	<u>\$ 138,952,292</u>	<u>\$ 139,055,712</u>

Reconciliation to financial statements

Per statement of net position:	
Cash and cash equivalents	\$ 62,445,913
Investments	2,452,360
Per statement of fiduciary net position, fiduciary funds:	
Cash and cash equivalents	2,097,434
Mutual funds	2,755,179
Insurance contracts and annuities	26,787,561
Police officers' pension investment fund	11,020,708
Firefighters' pension investment fund	31,393,137
Total deposits and investments	<u>\$ 138,952,292</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, Illinois

Notes to Financial Statements
December 31, 2024

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 valuation methods for recurring fair value measurements are as follows:

- The City utilized the fair market valuation method for recurring fair value measurements for both Level 1 and Level 2 investments.

City

Investment Type	December 31, 2024			
	Level 1	Level 2	Level 3	Total
U.S. Treasury obligations	\$ -	\$ 49,523	\$ -	\$ 49,523
Mutual funds, bond funds	342,422	-	-	342,422
Mutual funds, other	266,845	-	-	266,845
Total	<u>\$ 609,267</u>	<u>\$ 49,523</u>	<u>\$ -</u>	<u>\$ 658,790</u>

Police Pension Fund

Investment Type	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Insurance contracts and annuities	\$ -	\$ -	\$ 26,787,561	\$ 26,787,561
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,787,561</u>	<u>\$ 26,787,561</u>

OPEB Trust Fund

Investment Type	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds, other	\$ 2,755,179	\$ -	\$ -	\$ 2,755,179
Total	<u>\$ 2,755,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,755,179</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, Illinois

Notes to Financial Statements
December 31, 2024

As of December 31, 2024, 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, 2024, the Police Pension Fund's investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Venerable	Insurance Contract	12.17 %
Transamerica	Insurance Contract	11.90
Augustar	Insurance Contract	9.97
Prudential	Insurance Contract	9.85
Delaware (Sunlife Master Choice)	Insurance Contract	9.17
Jackson National	Insurance Contract	7.39
Nationwide Life	Insurance Contract	7.32

Interest Rate Risk

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

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

As of December 31, 2024, investments were as follows:

City

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	Greater than 10
U.S. Treasury obligations	\$ 49,523	\$ -	\$ 49,523	\$ -	\$ -
Mutual funds, bond funds	<u>342,242</u>	<u>342,242</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 391,765</u>	<u>\$ 342,242</u>	<u>\$ 49,523</u>	<u>\$ -</u>	<u>\$ -</u>

Money-Weighted Rate of Return**Police Pension Fund**

For the year ended December 31, 2024, the annual money-weighted rate of return on the Police Pension plan investments, net of pension plan investment expense, was 9.59%. 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, 2024, the annual money-weighted rate of return on the Firefighters' Pension plan investments, net of pension plan investment expense, was 10.96%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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 Fund	Economic Development	Parks and Recreation	Nonmajor	Total
Other taxes receivable:					
Home rule tax	\$ 818,442	\$ 315,294	\$ 189,177	\$ 315,294	\$ 1,638,207
Food and beverage tax	193,556	-	19,914	-	213,470
Hotel/motel tax	-	-	61,387	-	61,387
Auto rental tax	3,164	-	-	-	3,164
Local use tax	233,161	-	41,146	-	274,307
Video gaming tax	55,280	-	-	-	55,280
Business district tax	-	-	-	23,929	23,929
Miscellaneous sales tax	<u>945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>945</u>
Total	<u>\$ 1,304,548</u>	<u>\$ 315,294</u>	<u>\$ 311,624</u>	<u>\$ 339,223</u>	<u>\$ 2,270,689</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

	<u>General</u>	<u>Parks and Recreation</u>	<u>Nonmajor</u>	<u>Total</u>
Due from other governments:				
Replacement tax	\$ 198,669	\$ -	\$ -	\$ 198,669
Sales tax	1,560,497	517,433	-	2,077,930
State income tax	521,712	27,459	-	549,171
Telecommunications tax	66,272	-	-	66,272
Due from State of Illinois	9,486	-	985,387	994,873
Due from other agencies	107	-	-	107
Total	<u>\$ 2,356,743</u>	<u>\$ 544,892</u>	<u>\$ 985,387</u>	<u>\$ 3,887,022</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, 2024, the City had loans receivable in the amount of \$2,382,086 related to 13 economic development loans issued to local businesses from 2014 through 2024. Monthly installments range from \$197 to \$82,603 with interest rates from 2.00% to 8.25%. Final payments are due from June 2025 to November 2030.

Lease Receivables

<u>Governmental Activities</u>				<u>Receivable Balance December 31, 2024</u>
<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	
Cell tower land lease with American Tower	08/01/99	07/31/39	3.00%	\$ 489,930
Solar farm land lease with Community Power Group	03/01/23	12/31/48	3.00	<u>589,978</u>
Total governmental activities				<u>\$ 1,079,908</u>

The City recognized \$43,819 and \$3,216 of lease revenue and interest revenue, respectively, during the fiscal year.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 6,618,380	\$ 104,670	\$ -	\$ 6,723,050
Construction in progress	<u>3,155,438</u>	<u>3,096,082</u>	<u>1,417,218</u>	<u>4,834,302</u>
Total capital assets not being depreciated / amortized	<u>9,773,818</u>	<u>3,200,752</u>	<u>1,417,218</u>	<u>11,557,352</u>
Capital assets being depreciated / amortized:				
Land improvements	8,101,646	1,145,523	-	9,247,169
Buildings and improvements	20,878,581	63,820	-	20,942,401
Machinery and equipment	16,420,690	3,026,951	918,702	18,528,939
Right-to-use lease asset, machinery and equipment	185,336	-	185,336	-
Infrastructure	<u>81,012,074</u>	<u>640,525</u>	<u>-</u>	<u>81,652,599</u>
Total capital assets being depreciated / amortized	<u>126,598,327</u>	<u>4,876,819</u>	<u>1,104,038</u>	<u>130,371,108</u>
Total capital assets	<u>136,372,145</u>	<u>8,077,571</u>	<u>2,521,256</u>	<u>141,928,460</u>
Less accumulated depreciation / amortization for:				
Land improvements	5,783,765	127,858	-	5,911,623
Buildings and improvements	10,578,197	422,577	-	11,000,774
Machinery and equipment	9,898,178	967,755	622,113	10,243,820
Right-to-use lease asset, machinery and equipment	129,670	55,666	185,336	-
Infrastructure	<u>25,262,639</u>	<u>1,661,528</u>	<u>-</u>	<u>26,924,167</u>
Total accumulated depreciation / amortization	<u>51,652,449</u>	<u>3,235,384</u>	<u>807,449</u>	<u>54,080,384</u>
Net capital assets being depreciated / amortized	<u>74,945,878</u>	<u>1,641,435</u>	<u>296,589</u>	<u>76,290,724</u>
Total governmental activities capital assets, net	<u>\$ 84,719,696</u>	<u>\$ 4,842,187</u>	<u>\$ 1,713,807</u>	<u>\$ 87,848,076</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities	
General government	\$ 224,852
Economic development	85,965
Public works	2,040,547
Public safety	468,616
Culture and recreation	<u>415,404</u>
Total governmental activities depreciation / amortization expense	<u>\$ 3,235,384</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 743,986	\$ -	\$ -	\$ 743,986
Construction in progress	15,700	148,177	-	163,877
Total capital assets not being depreciated	759,686	148,177	-	907,863
Capital assets being depreciated:				
Land improvements	66,666	-	-	66,666
Buildings and improvements	24,497,831	-	-	24,497,831
Machinery and equipment	4,502,243	-	33,669	4,468,574
Infrastructure	23,474,272	-	-	23,474,272
Total capital assets being depreciated	52,541,012	-	33,669	52,507,343
Total capital assets	53,300,698	148,177	33,669	53,415,206
Less accumulated depreciation for:				
Land improvements	39,755	1,905	-	41,660
Buildings and improvements	6,039,827	522,246	-	6,562,073
Machinery and equipment	3,275,435	187,425	33,669	3,429,191
Infrastructure	10,022,859	380,309	-	10,403,168
Total accumulated depreciation	19,377,876	1,091,885	33,669	20,436,092
Net capital assets being depreciated	33,163,136	(1,091,885)	-	32,071,251
Business-type activities capital assets, net	<u>\$ 33,922,822</u>	<u>\$ (943,708)</u>	<u>\$ -</u>	<u>\$ 32,979,114</u>

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	Nonmajor Governmental	\$ 946,127
Parks & Recreation	Nonmajor Governmental	18,594
Nonmajor Governmental	General	2,150,124
Nonmajor Governmental	Parks & Recreation	13,050
Nonmajor Governmental	Nonmajor Governmental	677,463
Internal Service	General	39,871
Internal Service	Parks & Recreation	3,066
Internal Service	Water	1,336
Internal Service	Sewer	153
Total, fund financial statements		3,849,784
Less interfund receivables created with internal service fund eliminations		(370,200)
Less government-wide eliminations		<u>(3,848,295)</u>
Total internal balances, government-wide statement of net position		<u>\$ (368,711)</u>

All amounts are due within one year.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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

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:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental	\$ 61,505
Economic Development	Nonmajor Governmental	61,505
Parks & Recreation	Nonmajor Governmental	61,505
Nonmajor Governmental	Nonmajor Governmental	<u>123,010</u>
Total, fund financial statements		\$ 307,525
Less government-wide eliminations		<u>(307,525)</u>
Total, interfund advances, government-wide statement of net position		<u>\$ -</u>

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, 2024, outstanding advances from the General Fund to the Library totaled \$356,513.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
Parks & Recreation	Nonmajor Governmental	\$ 18,594
Nonmajor Governmental	General	2,597,044
Nonmajor Governmental	Economic Development	254,688
Nonmajor Governmental	Parks & Recreation	376,661
Nonmajor Governmental	Nonmajor Governmental	1,884,212
Nonmajor Governmental	Internal Service	<u>15,275</u>
Total, fund financial statements		5,146,474
Less government-wide eliminations		<u>(5,146,474)</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, Illinois

Notes to Financial Statements
December 31, 2024

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</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	\$ 12,390,000	\$ -	\$ 795,000	\$ 11,595,000	\$ 1,030,000
(Discounts)/Premiums:					
Bond premium	<u>628,881</u>	<u>-</u>	<u>159,969</u>	<u>468,912</u>	<u>-</u>
Total bonds and notes payable	<u>13,018,881</u>	<u>-</u>	<u>954,969</u>	<u>12,063,912</u>	<u>1,030,000</u>
Other liabilities:					
Compensated absences	2,030,180	2,610,156	1,704,903	2,935,433	1,756,097
Lease liabilities	55,666	-	55,666	-	-
Net pension liability, IMRF	6,144,670	-	2,683,276	3,461,394	-
Net pension liability, Town IMRF	152,715	-	121,252	31,463	-
Net pension liability, Police	33,856,272	7,649,416	10,009,449	31,496,239	-
Net pension liability, Firefighters'	31,005,083	6,792,345	6,902,325	30,895,103	-
Net OPEB liability	<u>10,916,384</u>	<u>855,533</u>	<u>1,080,925</u>	<u>10,690,992</u>	<u>1,118,758</u>
Total other liabilities	<u>84,160,970</u>	<u>17,907,450</u>	<u>22,557,796</u>	<u>79,510,624</u>	<u>2,874,855</u>
Total governmental activities long-term liabilities	<u>\$ 97,179,851</u>	<u>\$ 17,907,450</u>	<u>\$ 23,512,765</u>	<u>\$ 91,574,536</u>	<u>\$ 3,904,855</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 10,580,000	\$ -	\$ 960,000	\$ 9,620,000	\$ 990,000
Notes payable, direct borrowing	331,246	-	41,406	289,840	41,406
(Discounts)/Premiums:					
Bond premium	<u>322,231</u>	<u>-</u>	<u>54,635</u>	<u>267,596</u>	<u>-</u>
Total bonds and notes payable	<u>11,233,477</u>	<u>-</u>	<u>1,056,041</u>	<u>10,177,436</u>	<u>1,031,406</u>
Other liabilities:					
Compensated absences	214,512	250,742	265,885	199,369	168,170
Net pension liability, IMRF	1,049,481	-	90,612	958,869	-
Net OPEB liability	<u>1,017,901</u>	<u>109,020</u>	<u>103,477</u>	<u>1,023,444</u>	<u>107,098</u>
Total other liabilities	<u>2,281,894</u>	<u>359,762</u>	<u>459,974</u>	<u>2,181,682</u>	<u>275,268</u>
Total business-type activities long-term liabilities	<u>\$ 13,515,371</u>	<u>\$ 359,762</u>	<u>\$ 1,516,015</u>	<u>\$ 12,359,118</u>	<u>\$ 1,306,674</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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, 2024</u>	
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	10/08/13	12/30/32	3.0-4.3%	\$ 1,390,000	\$ 835,000	
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	02/02/16	12/30/35	3.0-3.5	9,600,000	6,115,000	
2023 General Obligation Bonds issued to finance the acquisition, construction, or renovation of an existing facility for the purpose of a community center, due in annual payments of \$275,000 to \$685,000	03/14/23	12/30/32	5.00	4,920,000	<u>4,645,000</u>	
Total governmental activities, general obligation debt					<u>\$ 11,595,000</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, 2024</u>	
2015 General Obligation Bonds, due in annual payments of \$115,000 to \$610,000	05/06/15	12/30/32	3.0-3.25%	\$ 8,290,000	\$ 4,375,000	
2017 General Obligation Bonds, due in annual payments of \$400,000 to \$680,000	05/02/17	12/01/33	2.0-5.0	8,320,000	<u>5,245,000</u>	
Total business-type activities, general obligation debt					<u>\$ 9,620,000</u>	

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>		<u>Business-Type Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 1,030,000	\$ 458,243	\$ 990,000	\$ 348,319
2026	1,075,000	416,793	1,020,000	319,869
2027	1,120,000	373,443	1,055,000	284,119
2028	1,175,000	328,193	1,095,000	247,119
2029	1,225,000	280,643	1,130,000	208,719
2030-2034	5,300,000	643,815	4,330,000	409,638
2035	<u>670,000</u>	<u>23,450</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 11,595,000</u>	<u>\$ 2,524,580</u>	<u>\$ 9,620,000</u>	<u>\$ 1,817,783</u>

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, 2024 was \$289,840. 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, 2024 consists of the following:

<u>Business-Type Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2024</u>
<u>Notes Payable</u>					
Loan, Illinois Environmental Protection Agency, due in semi-annual payments of \$41,406	12/24/10	09/01/31	0%	\$ 1,127,480	\$ 289,840
Total business-type activities notes payable					<u>\$ 289,840</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>
2025	\$ 41,406	\$ -
2026	41,406	-
2027	41,406	-
2028	41,406	-
2029	41,406	-
2030-2031	<u>82,810</u>	<u>-</u>
Total	<u>\$ 289,840</u>	<u>\$ -</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Other Debt Information

The net OPEB liability and net pension liability attributable to governmental activities will be liquidated primarily by the General Fund. The City is a home rule municipality and, therefore, is not subject to the statutory general obligation debt limitations.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2024, includes the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net investment in capital assets:		
Total capital assets	\$ 141,928,460	\$ 53,415,206
Less accumulated depreciation / amortization	<u>54,080,384</u>	<u>20,436,092</u>
Net carrying value of capital assets	<u>87,848,076</u>	<u>32,979,114</u>
Less all outstanding principal of capital-related debt/borrowings related to the City's own capital assets, including borrowing used to refund capital-related borrowings	9,072,576	9,909,840
Less outstanding principal balance of any other (non-debt) capital related liabilities as of fiscal year end, including capital accounts payable and retainage payable	380,941	-
Less unamortized original issue premiums on outstanding capital debt	<u>329,477</u>	<u>267,596</u>
Subtotal	<u>9,782,994</u>	<u>10,177,436</u>
Plus unamortized balance of capital-related deferred outflows of resources, such as from losses on refunding of outstanding capital debt	-	579,748
Plus bond issuance insurance	<u>27,374</u>	<u>8,343</u>
Subtotal	<u>27,374</u>	<u>588,091</u>
Total net investment in capital assets	<u><u>\$ 78,092,456</u></u>	<u><u>\$ 23,389,769</u></u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2024, include the following:

	<u>General</u>	<u>Economic Development</u>	<u>Parks & Recreation</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances					
Nonspendable:					
Prepaid items	\$ 512,511	\$ 1,856	\$ 34,949	\$ 46,445	\$ 595,761
Inventories	55,370	-	-	-	55,370
Advances	418,018	-	-	-	418,018
Permanent fund principal	-	-	-	609,267	609,267
Subtotal	<u>985,899</u>	<u>1,856</u>	<u>34,949</u>	<u>655,712</u>	<u>1,678,416</u>
Restricted for:					
Motor fuel tax	-	-	-	2,271,182	2,271,182
Special enforcement	-	-	-	530,389	530,389
General government	-	-	-	222,894	222,894
Foreign fire	-	-	-	211,219	211,219
Infrastructure improvements	-	-	-	984,495	984,495
Economic development	-	838,903	-	-	838,903
TIF expenditures	-	-	-	1,327,530	1,327,530
Town of the City	-	-	-	1,647,642	1,647,642
Cemetery	-	-	-	45,053	45,053
Public works	-	-	-	736,815	736,815
Capital projects	-	-	-	1,681,254	1,681,254
Restricted donations	12,795	-	148,711	20,360	181,866
Subtotal	<u>12,795</u>	<u>838,903</u>	<u>148,711</u>	<u>9,678,833</u>	<u>10,679,242</u>
Committed to:					
General government encumbrances	149,142	-	-	-	149,142
Capital projects	-	-	-	1,487,592	1,487,592
Parks and recreation encumbrances	-	-	131,408	-	131,408
Property redevelopment	-	-	-	252,935	252,935
Community center building	-	-	-	66,279	66,279
Economic development	-	8,635,110	-	-	8,635,110
Vehicle replacement	-	-	-	596,407	596,407
Subtotal	<u>149,142</u>	<u>8,635,110</u>	<u>131,408</u>	<u>2,403,213</u>	<u>11,318,873</u>
Assigned to:					
Economic development	-	2,078,996	-	-	2,078,996
Building repair and maintenance	-	-	-	3,137,714	3,137,714
Computer replacement	-	-	-	1,564,363	1,564,363
Vehicle replacement	-	-	-	4,285,840	4,285,840
Player fields	-	-	-	27,414	27,414
Capital projects	-	-	-	7,574,014	7,574,014
Parks and recreation	-	-	2,887,540	-	2,887,540
Subtotal	<u>-</u>	<u>2,078,996</u>	<u>2,887,540</u>	<u>16,589,345</u>	<u>21,555,881</u>
Unassigned (Deficit):	<u>10,037,392</u>	<u>-</u>	<u>-</u>	<u>(631,718)</u>	<u>9,405,674</u>
Total fund balances	<u>\$ 11,185,228</u>	<u>\$ 11,554,865</u>	<u>\$ 3,202,608</u>	<u>\$ 28,695,385</u>	<u>\$ 54,638,086</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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/Measurement 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
Deposits	\$ 1,930,526	\$ 1,936,020
Illinois funds	53,301	53,301
Mutual funds	1,091,314	1,091,314
Stocks	1,290,753	1,290,753
Beneficial interest in endowment fund	18,365	18,365
Petty cash	1,130	-
Total deposits and investments	<u>\$ 4,385,389</u>	<u>\$ 4,389,753</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.

The valuation methods for recurring fair value measurements are as follows:

- The Library utilized the fair market valuation method of recurring fair value measurements.

Investment Type	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 1,091,314	\$ -	\$ -	\$ 1,091,314
Stocks	1,290,753	-	-	1,290,753
Beneficial interest in endowment fund	18,365	-	-	18,365
Total	<u>\$ 2,400,432</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,400,432</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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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, 2024, the Library's investments were rated as follows:

<u>Investment Type</u>	<u>Standard & Poors</u>	<u>Moody's Investors Services</u>
Illinois funds	AAAm	N/R

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

Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 797,603	\$ 794,809	\$ -	\$ 1,592,412
Construction in progress	<u>17,857,912</u>	<u>-</u>	<u>17,857,912</u>	<u>-</u>
Total capital assets not being depreciated	<u>18,655,515</u>	<u>794,809</u>	<u>17,857,912</u>	<u>1,592,412</u>
Capital assets being depreciated:				
Buildings and improvements	1,355,125	18,288,685	-	19,643,810
Machinery and equipment	<u>656,127</u>	<u>-</u>	<u>-</u>	<u>656,127</u>
Total capital assets being depreciated	<u>2,011,252</u>	<u>18,288,685</u>	<u>-</u>	<u>20,299,937</u>
Total capital assets	<u>20,666,767</u>	<u>19,083,494</u>	<u>17,857,912</u>	<u>21,892,349</u>
Less accumulated depreciation for:				
Buildings and improvements	1,015,935	177,090	-	1,193,025
Machinery and equipment	<u>242,183</u>	<u>25,736</u>	<u>-</u>	<u>267,919</u>
Total accumulated depreciation	<u>1,258,118</u>	<u>202,826</u>	<u>-</u>	<u>1,460,944</u>
Net capital assets being depreciated	<u>753,134</u>	<u>18,085,859</u>	<u>-</u>	<u>18,838,993</u>
Total capital assets, net	<u>\$ 19,408,649</u>	<u>\$ 18,880,668</u>	<u>\$ 17,857,912</u>	<u>\$ 20,431,405</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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, 2021. 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. In 2024, the loan due date was further extended to July 1, 2025. 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 October 18, 2023, the Library issued \$4,001,000 in debt certificates with an initial interest rate of 7.25%. Monthly interest only payments in amounts determined by the lender are paid on the 18th of each month, commencing on November 18, 2023 and continuing until the maturity date of October 18, 2024. The remaining principal was paid in full in 2024.

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Debt certificates, direct borrowing	\$ 4,001,000	\$ -	\$ 4,001,000	\$ -	\$ -
Compensated absences	134,623	82,854	94,182	123,295	69,642
Net pension liability, IMRF	572,206	-	285,215	286,991	-
Net OPEB liability	<u>21,870</u>	<u>708</u>	<u>2,073</u>	<u>20,505</u>	<u>2,146</u>
Total	<u>\$ 4,729,699</u>	<u>\$ 83,562</u>	<u>\$ 4,382,470</u>	<u>\$ 430,791</u>	<u>\$ 71,788</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.

The City participates in two benefit plans under IMRF. The vast majority of members participate in the Regular Plan. The Town plan is a Regular plan for employees of the Town of the City of Galesburg.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

For the year ended December 31, 2024, the following balances are recognized in the government-wide financial statements:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, Regular	\$ 4,707,254	\$ 5,397,418	\$ 421,744	\$ (1,327,214)
IMRF, Town	31,463	228,982	-	(7,705)
Police Pension Plan	31,496,239	5,438,002	12,809,732	2,942,014
Firefighters' Pension Plan	<u>30,895,103</u>	<u>3,176,462</u>	<u>7,713,300</u>	<u>928,446</u>
Total	<u>\$ 67,130,059</u>	<u>\$ 14,240,864</u>	<u>\$ 20,944,776</u>	<u>\$ 2,535,541</u>

Illinois Municipal Retirement Fund

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. Both IMRF benefit plans have two tiers. 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 to a maximum of 7% of their final rate of earnings.

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

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Plan Membership

At December 31, 2023, the measurement date, membership in the plans were as follows:

	<u>Regular Plan</u>	<u>Town</u>
Retirees and beneficiaries	198	10
Inactive, non-retired members	99	1
Active members	<u>168</u>	<u>9</u>
Total	<u>465</u>	<u>20</u>

Contributions

As set by statute, employees participating in Regular and Town plans are required to contribute 4.50% and 4.50%, respectively, of their annual covered salary. The statute requires the City and to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rates for the calendar year ending December 31, 2023 were 7.91% and 2.42%, respectively, of annual covered payroll for Regular and Town plans. The City and 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 liabilities/(assets) were measured as of December 31, 2023, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liabilities/(assets), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position and additions to/deductions from 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 liabilities for IMRF was determined by actuarial valuations performed as of December 31, 2023 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	Fair 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, Illinois

Notes to Financial Statements
December 31, 2024

Mortality

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. 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-2021. 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-2021.

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	34.50 %	6.35 %	5.00 %
International equities	18.00	8.00	6.35
Fixed income	24.50	4.85	4.75
Real estate	10.50	6.30	6.00
Alternatives	11.50		
Private equity		12.35	8.65
Commodities		7.20	6.05
Cash equivalents	1.00	3.80	3.80

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 employer 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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liabilities/(assets) to changes in the discount rate. The table below presents the net pension liabilities/(assets) calculated using the discount rate of 7.25% as well as what the net pension liabilities/(assets) would be if it were to be calculated using discount rates 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>
Regular:			
Net pension liability/(asset), City	\$ 12,336,780	\$ 4,420,263	\$ (1,956,541)
Net pension liability/(asset), Library	<u>816,555</u>	<u>286,991</u>	<u>(139,574)</u>
Total	<u>\$ 13,153,335</u>	<u>\$ 4,707,254</u>	<u>\$ (2,096,115)</u>
Town:			
Net pension liability/(asset)	\$ 306,514	\$ 31,463	\$ (201,373)

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2023 were as follows:

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net Pension Liability/(Asset)</u>
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
Regular:			
Balances at December 31, 2022	\$ 71,885,754	\$ 64,119,397	\$ 7,766,357
Service cost	926,654	-	926,654
Interest on total pension liability	5,089,186	-	5,089,186
Differences between expected and actual experience of the total pension liability	637,876	-	637,876
Change of assumptions	(5,515)	-	(5,515)
Benefit payments, including refunds of employee contributions	(4,306,837)	(4,306,837)	-
Contributions, employer	-	809,468	(809,468)
Contributions, employee	-	460,539	(460,539)
Net investment income	-	7,227,095	(7,227,095)
Other (net transfer)	-	1,210,202	(1,210,202)
Balances at December 31, 2023	<u>\$ 74,227,118</u>	<u>\$ 69,519,864</u>	<u>\$ 4,707,254</u>
Plan fiduciary net position as a percentage of the total pension liability			93.66 %
Balances at December 31, 2023			
City	\$ 69,573,134	\$ 65,152,871	\$ 4,420,263
Library	<u>4,653,984</u>	<u>4,366,993</u>	<u>286,991</u>
Total	<u>\$ 74,227,118</u>	<u>\$ 69,519,864</u>	<u>\$ 4,707,254</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/(Asset)
	(a)	(b)	(a) - (b)
Town:			
Balances at December 31, 2022	\$ 2,753,137	\$ 2,600,422	\$ 152,715
Service cost	32,750	-	32,750
Interest on total pension liability	195,118	-	195,118
Differences between expected and actual experience of the total pension liability	50,488	-	50,488
Change of assumptions	563	-	563
Benefit payments, including refunds of employee contributions	(156,453)	(156,453)	-
Contributions, employer	-	8,927	(8,927)
Contributions, employee	-	16,601	(16,601)
Net investment income	-	294,671	(294,671)
Other (net transfer)	-	79,972	(79,972)
Balances at December 31, 2023	<u>\$ 2,875,603</u>	<u>\$ 2,844,140</u>	<u>\$ 31,463</u>

Plan fiduciary net position as a percentage of the total pension liability 98.91 %

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

For the year ended December 31, 2024, pension expense was \$(1,327,214) and \$(7,705) for the Regular and Town plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular:		
Difference between expected and actual experience	\$ 739,213	\$ 343,219
Assumption changes	-	78,525
Net difference between projected and actual earnings on pension plan investments	3,532,466	-
Contributions subsequent to the measurement date	<u>1,125,739</u>	<u>-</u>
Total	<u>\$ 5,397,418</u>	<u>\$ 421,744</u>
City	\$ 5,067,305	\$ 396,032
Library	<u>330,113</u>	<u>25,712</u>
Total	<u>\$ 5,397,418</u>	<u>\$ 421,744</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

	Deferred Outflows of Resources	Deferred Inflows of Resources
Town:		
Difference between expected and actual experience	\$ 54,232	\$ -
Assumption changes	335	-
Net difference between projected and actual earnings on pension plan investments	152,951	-
Contributions subsequent to the measurement date	<u>21,464</u>	<u>-</u>
Total	<u>\$ 228,982</u>	<u>\$ -</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 liabilities/(assets) for the year ending December 31, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions are \$3,849,935 and \$207,518 for the Regular and Town plans, respectively. Amounts will be recognized in pension expense as follows:

Year Ending December 31,	Regular Plan	Town
2025	\$ 250,448	\$ 58,620
2026	1,287,170	60,634
2027	2,824,382	109,863
2028	<u>(512,065)</u>	<u>(21,599)</u>
Total	<u>\$ 3,849,935</u>	<u>\$ 207,518</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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

Plan Membership

At December 31, 2024, the Police Pension membership consisted of:

Retirees and beneficiaries	62
Inactive, non-retired members	18
Active members	<u>53</u>
Total	<u><u>133</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, 2024 was 84.22% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2024.

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, Illinois

Notes to Financial Statements
December 31, 2024

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2024 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	5-Year Smoothed Fair Value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.50%
Projected salary increases	2.50% - 10.19%
Cost-of-living adjustments	2.50%

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 6.75%. The discount rate calculated using the prior measurement date was 6.65%. 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 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 was applied to all periods of projected benefit payments to determine the total pension liability.

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 6.75% 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 (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	\$ 41,075,095	\$ 31,496,239	\$ 23,665,770

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the year ended December 31, 2024 was as follows:

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability/Asset
	(a)	(b)	(a) - (b)
Balances at December 31, 2023	\$ 68,402,816	\$ 34,546,544	\$ 33,856,272
Service cost	912,517	-	912,517
Interest on total pension liability	4,540,936	-	4,540,936
Changes in benefit terms	386,222	-	386,222
Differences between expected and actual experience of the total pension liability	1,786,351	-	1,786,351
Change of assumptions	(1,168,319)	-	(1,168,319)
Benefit payments, including refunds of employee contributions	(3,841,797)	(3,841,797)	-
Contributions, employer	-	3,573,722	(3,573,722)
Contributions, employee	-	422,463	(422,463)
Net investment income	-	4,844,945	(4,844,945)
Administration	-	(23,390)	23,390
Balances at December 31, 2024	<u>\$ 71,018,726</u>	<u>\$ 39,522,487</u>	<u>\$ 31,496,239</u>

Plan fiduciary net position as a percentage of the total pension liability 55.65 %

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

For the year ended December 31, 2024, the City recognized pension expense of \$2,942,014. 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	\$ 2,617,713	\$ 905,299
Assumption changes	2,820,289	10,969,346
Net difference between projected and actual earnings on pension plan investments	-	935,087
Total	<u>\$ 5,438,002</u>	<u>\$ 12,809,732</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

The amounts reported as deferred outflows and inflows of resources related to pensions is \$(7,371,730) and will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2025	\$ (940,643)
2026	(2,562,675)
2027	(3,344,809)
2028	(614,301)
2029	<u>90,698</u>
Total	<u>\$ (7,371,730)</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, Illinois

Notes to Financial Statements
December 31, 2024

Plan Membership

At December 31, 2024, the Firefighters' Pension Plan membership consisted of:

Retirees and beneficiaries	67
Inactive, non-retired members	4
Active members	<u>45</u>
Total	<u><u>116</u></u>

Contributions

Participants contribute a fixed percentage of their base salary to the plans. At December 31, 2024, 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, 2024 was 102.68% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2024.

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.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2024 using the following actuarial methods and assumptions:

Actuarial cost method	Entry Age Normal
Asset valuation method	5-Year Smoothed Fair Value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.50%
Projected salary increases	4.00% - 7.55%
Cost-of-living adjustments	2.50%

City of Galesburg, Illinois

Notes to Financial Statements
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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 2021.

Discount Rate

The discount rate used to measure the total pension liability for the Firefighters' Pension Plan was 6.75%, 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 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 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 was applied to all periods of projected benefit payments to determine the total pension liability.

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 6.75% 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 (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 39,073,903	\$ 30,895,103	\$ 24,138,959

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the year ended December 31, 2024 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at December 31, 2023	\$ 60,982,012	\$ 29,976,929	\$ 31,005,083
Service cost	905,926	-	905,926
Interest on total pension liability	4,033,486	-	4,033,486
Differences between expected and actual experience of the total pension liability	651,987	-	651,987
Change of assumptions	1,178,975	-	1,178,975
Benefit payments, including refunds of employee contributions	(3,719,769)	(3,719,769)	-
Contributions, employer	-	3,463,347	(3,463,347)
Contributions, employee	-	325,571	(325,571)
Net investment income	-	3,113,407	(3,113,407)
Administration	-	(21,971)	21,971
Balances at December 31, 2024	<u>\$ 64,032,617</u>	<u>\$ 33,137,514</u>	<u>\$ 30,895,103</u>

Plan fiduciary net position as a percentage of
the total pension liability 51.75 %

City of Galesburg, Illinois

Notes to Financial Statements
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Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2024, the City recognized pension expense of \$928,446. The City reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 1,409,799	\$ 806,299
Assumption changes	1,400,632	6,907,001
Net difference between projected and actual earnings on pension plan investments	<u>366,031</u>	<u>-</u>
Total	<u>\$ 3,176,462</u>	<u>\$ 7,713,300</u>

The amounts reported as deferred outflows and inflows of resources related to pensions is \$(4,536,838) and will be recognized in pension expense as follows:

<u>Years Ending December 31,</u>	<u>Amount</u>
2025	\$ (2,446,896)
2026	(1,812,590)
2027	(563,854)
2028	114,025
2029	<u>172,477</u>
Total	<u>\$ (4,536,838)</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Pension Segment Information

Fiduciary Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Assets				
Cash and cash equivalents	\$ 1,027,253	\$ 1,070,181	\$ -	\$ 2,097,434
Investments:				
Mutual funds	-	-	2,755,179	2,755,179
Insurance contracts and annuities	26,787,561	-	-	26,787,561
Police officers' pension investment fund	11,020,708	-	-	11,020,708
Firefighters' pension investment fund	-	31,393,137	-	31,393,137
Receivables				
Due from primary government	<u>1,000,456</u>	<u>985,423</u>	<u>-</u>	<u>1,985,879</u>
Total assets	<u>39,835,978</u>	<u>33,448,741</u>	<u>2,755,179</u>	<u>76,039,898</u>
Liabilities				
Accounts payable	<u>313,491</u>	<u>311,227</u>	<u>-</u>	<u>624,718</u>
Total liabilities	<u>313,491</u>	<u>311,227</u>	<u>-</u>	<u>624,718</u>
Net Position				
Restricted for OPEB	-	-	2,755,179	2,755,179
Restricted for pension benefits	<u>39,522,487</u>	<u>33,137,514</u>	<u>-</u>	<u>72,660,001</u>
Total net position	<u>\$ 39,522,487</u>	<u>\$ 33,137,514</u>	<u>\$ 2,755,179</u>	<u>\$ 75,415,180</u>

City of Galesburg, Illinois

Notes to Financial Statements
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Changes in Plan Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Additions				
Contributions:				
Employer	\$ 3,573,722	\$ 3,463,347	\$ 1,186,475	\$ 8,223,544
Plan member deposits	<u>422,463</u>	<u>325,571</u>	<u>-</u>	<u>748,034</u>
Total contributions	<u>3,996,185</u>	<u>3,788,918</u>	<u>1,186,475</u>	<u>8,971,578</u>
Investment income:				
Net appreciation in fair value of investments	4,803,239	3,064,849	304,603	8,172,691
Interest income	<u>47,462</u>	<u>78,581</u>	<u>-</u>	<u>126,043</u>
Total investment income	4,850,701	3,143,430	304,603	8,298,734
Less investment expense	<u>(5,756)</u>	<u>(36,596)</u>	<u>-</u>	<u>(42,352)</u>
Net investment income	<u>4,844,945</u>	<u>3,106,834</u>	<u>304,603</u>	<u>8,256,382</u>
Miscellaneous	<u>-</u>	<u>6,573</u>	<u>-</u>	<u>6,573</u>
Total additions	<u>8,841,130</u>	<u>6,902,325</u>	<u>1,491,078</u>	<u>17,234,533</u>
Deductions				
Benefits	3,841,797	3,719,769	1,039,884	8,601,450
Administration	<u>23,390</u>	<u>21,971</u>	<u>1,922</u>	<u>47,283</u>
Total deductions	<u>3,865,187</u>	<u>3,741,740</u>	<u>1,041,806</u>	<u>8,648,733</u>
Change in net position	4,975,943	3,160,585	449,272	8,585,800
Net Position, Beginning	<u>34,546,544</u>	<u>29,976,929</u>	<u>2,305,907</u>	<u>66,829,380</u>
Net Position, Ending	<u><u>\$ 39,522,487</u></u>	<u><u>\$ 33,137,514</u></u>	<u><u>\$ 2,755,179</u></u>	<u><u>\$ 75,415,180</u></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; workers compensation; and health care of its employees. The City purchases commercial insurance to provide coverage for losses from health care of its employees. However, other risks, such as torts; theft of, damage to or destruction of assets; errors and omission; and workers compensation; are accounted for and financed by the City in the established self-insurance funds (internal services funds)..

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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.

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	\$ 315,000	\$ 150,000
Current year claims and changes in estimates	42,004	692,309
Claim payments	<u>(207,004)</u>	<u>(263,974)</u>
Unpaid Claims, Ending	<u>\$ 150,000</u>	<u>\$ 578,335</u>

As of December 31, 2024, 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, 2024. 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 \$5,035,934 related to these projects.

City of Galesburg, Illinois

Notes to Financial Statements
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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.

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, 2024, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	57
Active plan members	<u>268</u>
	<u><u>325</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, 2024, the City's employer contribution rate as a percentage of covered payroll was 5.57%. The City pays all benefit claims from operations and makes annual contributions to the plan. Plan members are not required to contribution to the plan.

Net OPEB Liability

The City's net OPEB liability was measured as of December 31, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Actuarial Assumptions

The total OPEB liability in the December 31, 2024 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	4.08%
Healthcare cost trend rates	6.50% for 2024, decreasing in increments of 0.25% - 0.50% annually, 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.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of an actuarial experience study dated March 4, 2022 for Illinois Police Officers and an actuarial experience study for the period dated December 1, 2021 for Illinois Firefighters from the Foster & Foster Actuarial Experience Studies. For participants other than Police Officers and Firefighters, the actuarial assumptions were based on the results of an actuarial experience study dated November 3, 2020 from the triennial experience study performed by GRS.

Investment Policy

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. 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, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 12.04%. 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 4.08%. The projection of cash flows used to determine the discount rate assumed that City 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.

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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, 2023	\$ 14,262,062	\$ 2,305,907	\$ 11,956,155
Changes for the year:			
Service cost	663,691	-	663,691
Interest	520,791	-	520,791
Differences between expected and actual experience	59,388	-	59,388
Changes in assumptions	25,994	-	25,994
Contributions-employer	-	1,186,475	(1,186,475)
Net investment income	-	304,603	(304,603)
Benefit payments	(1,039,884)	(1,039,884)	-
Administrative expense	(1,922)	(1,922)	-
Net changes	228,058	449,272	(221,214)
Balances at December 31, 2024	<u>\$ 14,490,120</u>	<u>\$ 2,755,179</u>	<u>\$ 11,734,941</u>
Net OPEB liability, City	\$ 14,464,612	\$ 2,750,176	\$ 11,714,436
Net OPEB liability, Library	<u>25,508</u>	<u>5,003</u>	<u>20,505</u>
Net OPEB liability, total	<u>\$ 14,490,120</u>	<u>\$ 2,755,179</u>	<u>\$ 11,734,941</u>
Plan fiduciary net position as a percentage of the total OPEB liability			19.01 %

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 and Library's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability, City	\$ 12,745,117	\$ 11,714,436	\$ 10,750,628
Net OPEB liability, Library	<u>22,309</u>	<u>20,505</u>	<u>18,818</u>
Net OPEB liability, Total	<u>\$ 12,767,426</u>	<u>\$ 11,734,941</u>	<u>\$ 10,769,446</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

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 and Library's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability, City	\$ 10,459,253	\$ 11,714,436	\$ 13,153,612
Net OPEB liability, Library	<u>18,308</u>	<u>20,505</u>	<u>23,024</u>
Net OPEB liability, Total	<u>\$ 10,477,561</u>	<u>\$ 11,734,941</u>	<u>\$ 13,176,636</u>

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

For the year ended December 31, 2024, the City and Library recognized OPEB expense of \$747,836. At December 31, 2024, the City and Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 391,820	\$ 722,820
Changes of assumptions or other inputs	1,990,830	2,657,494
Differences between expected and actual investment earnings	<u>-</u>	<u>219,914</u>
Total	<u>\$ 2,382,650</u>	<u>\$ 3,600,228</u>
Deferred Outflows / Inflows, City	\$ 2,378,486	\$ 3,593,937
Deferred Outflows / Inflows, Library	<u>4,164</u>	<u>6,291</u>
Total	<u>\$ 2,382,650</u>	<u>\$ 3,600,228</u>

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

Years Ending December 31:

2025	\$ (175,204)
2026	(136,261)
2027	(202,582)
2028	(156,091)
2029	(13,868)
Thereafter	<u>(533,572)</u>
Total	<u>\$ (1,217,578)</u>

City of Galesburg, Illinois

Notes to Financial Statements
December 31, 2024

Tax Increment Financing District

The City of Galesburg, Illinois 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, 2024 were \$72,820.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*

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 Ten Fiscal Years

	2015			2016		
	City	Library	Total	City	Library	Total
Total Pension Liability						
Service cost	\$ 835,601	\$ 51,868	\$ 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	3,771,119	234,087	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>\$ 53,500,848</u>	<u>\$ 3,321,005</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)	78,749	4,887	83,636	1,015,743	63,051	1,078,794
Net change in plan fiduciary net position	1,504,449	93,386	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>\$ 49,344,253</u>	<u>\$ 3,062,989</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 Ten 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			2023			2024		
City	Library	Total	City	Library	Total	City	Library	Total
\$ 814,655	\$ 69,951	\$ 884,606	\$ 813,545	\$ 64,708	\$ 878,253	\$ 870,158	\$ 56,496	\$ 926,654
4,521,936	388,281	4,910,217	4,587,683	364,894	4,952,577	4,778,910	310,276	5,089,186
(897,744)	(77,086)	(974,830)	286,104	22,756	308,860	598,986	38,890	637,876
210	(210)	-	(39,457)	39,457	-	93,530	(99,045)	(5,515)
(3,879,521)	(333,120)	(4,212,641)	(3,939,122)	(313,309)	(4,252,431)	(4,044,259)	(262,578)	(4,306,837)
559,536	47,816	607,352	1,708,753	178,506	1,887,259	2,297,325	44,039	2,341,364
65,007,520	4,383,623	69,391,143	65,567,056	4,431,439	69,998,495	67,275,809	4,609,945	71,885,754
<u>\$ 65,567,056</u>	<u>\$ 4,431,439</u>	<u>\$ 69,998,495</u>	<u>\$ 67,275,809</u>	<u>\$ 4,609,945</u>	<u>\$ 71,885,754</u>	<u>\$ 69,573,134</u>	<u>\$ 4,653,984</u>	<u>\$ 74,227,118</u>
\$ 1,150,537	\$ 98,792	\$ 1,249,329	\$ 951,535	\$ 75,683	\$ 1,027,218	\$ 760,117	\$ 49,351	\$ 809,468
390,632	33,542	424,174	411,377	32,720	444,097	432,461	28,078	460,539
11,140,512	956,593	12,097,105	(9,585,904)	(762,440)	(10,348,344)	6,786,475	440,620	7,227,095
(3,879,521)	(333,120)	(4,212,641)	(3,939,122)	(313,309)	(4,252,431)	(4,044,259)	(262,578)	(4,306,837)
(1,330,449)	(114,241)	(1,444,690)	(54,073)	(4,301)	(58,374)	1,136,419	73,783	1,210,202
7,471,711	641,566	8,113,277	(12,216,187)	(971,647)	(13,187,834)	5,071,213	329,254	5,400,467
64,826,134	4,367,820	69,193,954	72,297,845	5,009,386	77,307,231	60,081,658	4,037,739	64,119,397
<u>\$ 72,297,845</u>	<u>\$ 5,009,386</u>	<u>\$ 77,307,231</u>	<u>\$ 60,081,658</u>	<u>\$ 4,037,739</u>	<u>\$ 64,119,397</u>	<u>\$ 65,152,871</u>	<u>\$ 4,366,993</u>	<u>\$ 69,519,864</u>
<u>\$ (6,730,789)</u>	<u>\$ (577,947)</u>	<u>\$ (7,308,736)</u>	<u>\$ 7,194,151</u>	<u>\$ 572,206</u>	<u>\$ 7,766,357</u>	<u>\$ 4,420,263</u>	<u>\$ 286,991</u>	<u>\$ 4,707,254</u>
		110.44%			89.20%			93.66%
		\$ 9,420,918			\$ 9,868,821			\$ 10,231,919
		-77.58%			78.70%			46.01%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2015	2016	2017
City			
Actuarially determined contribution	\$ 922,958	\$ 887,566	\$ 919,494
Contributions in relation to the actuarially determined contribution	1,232,864	1,050,988	1,088,795
Contribution deficiency (excess)	<u>\$ (309,906)</u>	<u>\$ (163,422)</u>	<u>\$ (169,301)</u>
Library			
Actuarially determined contribution	\$ 101,725	\$ 97,824	\$ 65,896
Contributions in relation to the actuarially determined contribution	135,881	115,836	78,029
Contribution deficiency (excess)	<u>\$ (34,156)</u>	<u>\$ (18,012)</u>	<u>\$ (12,133)</u>
Total			
Actuarially determined contribution	\$ 1,024,683	\$ 985,390	\$ 985,390
Contributions in relation to the actuarially determined contribution	1,368,745	1,166,824	1,166,824
Contribution deficiency (excess)	<u>\$ (344,062)</u>	<u>\$ (181,434)</u>	<u>\$ (181,434)</u>
Covered payroll	\$ 8,024,144	\$ 8,004,796	\$ 8,004,796
Contributions as a percentage of covered payroll	17.06%	14.58%	14.58%

Notes to Schedule:

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	20 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% to 13.75%, 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	Pub-2010

Other information:

There were no benefit changes during the year.

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 968,973	\$ 795,116	\$ 1,226,214	\$ 1,147,886	\$ 930,626	\$ 696,572	\$ 707,156
<u>1,017,042</u>	<u>1,018,167</u>	<u>1,226,214</u>	<u>1,153,515</u>	<u>951,535</u>	<u>737,741</u>	<u>760,117</u>
<u>\$ (48,069)</u>	<u>\$ (223,051)</u>	<u>\$ -</u>	<u>\$ (5,629)</u>	<u>\$ (20,909)</u>	<u>\$ (41,169)</u>	<u>\$ (52,961)</u>
\$ 99,913	\$ 76,357	\$ 106,832	\$ 101,328	\$ 74,020	\$ 56,497	\$ 45,913
<u>104,869</u>	<u>97,778</u>	<u>106,832</u>	<u>101,825</u>	<u>75,683</u>	<u>59,836</u>	<u>49,351</u>
<u>\$ (4,956)</u>	<u>\$ (21,421)</u>	<u>\$ -</u>	<u>\$ (497)</u>	<u>\$ (1,663)</u>	<u>\$ (3,339)</u>	<u>\$ (3,438)</u>
\$ 1,068,886	\$ 871,473	\$ 1,333,046	\$ 1,249,214	\$ 1,004,646	\$ 753,069	\$ 753,069
<u>1,121,911</u>	<u>1,115,945</u>	<u>1,333,046</u>	<u>1,255,340</u>	<u>1,027,218</u>	<u>797,577</u>	<u>809,468</u>
<u>\$ (53,025)</u>	<u>\$ (244,472)</u>	<u>\$ -</u>	<u>\$ (6,126)</u>	<u>\$ (22,572)</u>	<u>\$ (44,508)</u>	<u>\$ (56,399)</u>
\$ 8,116,066	\$ 8,205,963	\$ 9,074,516	\$ 9,420,918	\$ 9,868,821	\$ 10,231,919	\$ 11,017,152
13.82%	13.60%	14.69%	13.33%	10.41%	7.79%	7.35%

See notes to required supplementary information

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 Ten 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

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 36,130	\$ 37,441	\$ 41,784	\$ 38,008	\$ 37,308	\$ 31,155	\$ 32,750
159,334	161,356	167,692	172,660	183,140	182,294	195,118
31,466	32,820	3,258	110,107	(20,922)	169,274	50,488
(74,508)	57,544	-	(19,517)	-	-	563
(124,101)	(128,149)	(131,367)	(153,264)	(159,447)	(256,804)	(156,453)
28,321	161,012	81,367	147,994	40,079	125,919	122,466
2,168,445	2,196,766	2,357,778	2,439,145	2,587,139	2,627,218	2,753,137
<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>	<u>\$ 2,753,137</u>	<u>\$ 2,875,603</u>
\$ 29,373	\$ 34,574	\$ 23,000	\$ 31,127	\$ 28,280	\$ 21,199	\$ 8,927
15,496	17,023	17,279	16,440	16,792	14,543	16,601
390,255	(149,226)	427,878	365,840	494,153	(432,052)	294,671
(124,101)	(128,149)	(131,367)	(153,264)	(159,447)	(256,804)	(156,453)
(223,039)	49,301	15,559	30,286	(11,277)	72,044	79,972
87,984	(176,477)	352,349	290,429	368,501	(581,070)	243,718
2,258,706	2,346,690	2,170,213	2,522,562	2,812,991	3,181,492	2,600,422
<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>\$ 2,600,422</u>	<u>\$ 2,844,140</u>
<u>\$ (149,924)</u>	<u>\$ 187,565</u>	<u>\$ (83,417)</u>	<u>\$ (225,852)</u>	<u>\$ (554,274)</u>	<u>\$ 152,715</u>	<u>\$ 31,463</u>
106.82%	92.04%	103.42%	108.73%	121.10%	94.45%	98.91%
\$ 344,345	\$ 378,277	\$ 383,980	\$ 365,341	\$ 376,544	\$ 323,167	\$ 368,908
(43.54)%	49.58%	(21.72)%	(61.82)%	(147.20)%	47.26%	8.53%

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 Ten Fiscal Years

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 27,432	\$ 25,180	\$ 29,373	\$ 34,575	\$ 23,000
Contributions in relation to the actuarially determined contribution	27,432	85,180	29,373	34,574	23,000
Contribution deficiency (excess)	\$ -	\$ (60,000)	\$ -	\$ 1	\$ -
Covered payroll	\$ 335,770	\$ 327,860	\$ 344,345	\$ 378,277	\$ 383,980
Contributions as a percentage of covered payroll	8.17%	25.98%	8.53%	9.14%	5.99%
	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 31,127	\$ 28,542	\$ 21,200	\$ 8,928	N/A
Contributions in relation to the actuarially determined contribution	31,127	28,280	21,199	8,927	N/A
Contribution deficiency (excess)	\$ -	\$ 262	\$ 1	\$ 1	N/A
Covered payroll	\$ 365,341	\$ 376,544	\$ 323,167	\$ 368,908	N/A
Contributions as a percentage of covered payroll	8.52%	7.51%	6.56%	2.42%	N/A

Notes to Schedule:

N/A - Fiscal year 2024 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	Aggregated Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	20 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% to 13.75%, 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	Pub-2010

City of Galesburg, Illinois

Police Pension Plan - Schedule of Changes in the City's Net Pension Liability and Related Ratios Last Ten Fiscal Years

	2015	2016	2017	2018
Total Pension Liability				
Service cost	\$ 749,291	\$ 842,309	\$ 896,385	\$ 818,991
Interest changes of benefit terms	3,080,281	3,193,581	3,514,250	3,628,841
Differences between expected and actual experience	3,636,322	(2,001,887)	97,635	49,905
Changes of assumptions	-	5,293,940	(1,052,662)	1,622,665
Change of benefit terms	-	-	-	-
Benefit payments, including refunds of member contributions	(2,615,062)	(2,400,732)	(2,602,347)	(2,804,292)
Net change in total pension liability	4,850,832	4,927,211	853,261	3,316,110
Total Pension Liability, Beginning	46,088,546	50,939,378	55,866,589	56,719,850
Total Pension Liability, Ending	<u>\$ 50,939,378</u>	<u>\$ 55,866,589</u>	<u>\$ 56,719,850</u>	<u>\$ 60,035,960</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,264,616	\$ 1,956,983	\$ 2,383,891	\$ 2,199,249
Employee contributions	464,316	326,120	466,106	357,688
Net investment income	(419,932)	1,170,666	2,748,342	(1,608,006)
Benefit payments, including refunds of member contributions	(2,615,062)	(2,400,732)	(2,602,347)	(2,804,292)
Administration	(27,329)	(24,498)	(22,507)	(22,577)
Net change in plan fiduciary net position	(333,391)	1,028,539	2,973,485	(1,877,938)
Plan Fiduciary Net Position, Beginning	23,538,683	23,205,292	24,233,831	27,207,316
Plan Fiduciary Net Position, Ending	<u>\$ 23,205,292</u>	<u>\$ 24,233,831</u>	<u>\$ 27,207,316</u>	<u>\$ 25,329,378</u>
City's Net Pension Liability, Ending	<u>\$ 27,734,086</u>	<u>\$ 31,632,758</u>	<u>\$ 29,512,534</u>	<u>\$ 34,706,582</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	45.55%	43.38%	47.97%	42.19%
Covered Payroll	\$ 3,196,939	\$ 3,155,088	\$ 3,249,741	\$ 3,213,880
City's Net Pension Liability as a Percentage of Covered Payroll	867.52%	1002.60%	908.15%	1079.90%

See notes to required supplementary information

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 883,167	\$ 1,121,695	\$ 1,257,913	\$ 1,437,628	\$ 857,082	\$ 912,517
3,720,839	3,965,432	3,850,253	3,911,784	4,298,666	4,540,936
688,209	2,356,363	(2,962,803)	1,215,904	294,764	1,786,351
8,905,010	5,274,383	4,143,452	(17,220,907)	(2,990,557)	(1,168,319)
103,606	-	-	(56,171)	-	386,222
<u>(2,880,141)</u>	<u>(3,126,243)</u>	<u>(3,349,556)</u>	<u>(3,564,919)</u>	<u>(3,767,997)</u>	<u>(3,841,797)</u>
11,420,690	9,591,630	2,939,259	(14,276,681)	(1,308,042)	2,615,910
<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>	<u>68,402,816</u>
<u>\$ 71,456,650</u>	<u>\$ 81,048,280</u>	<u>\$ 83,987,539</u>	<u>\$ 69,710,858</u>	<u>\$ 68,402,816</u>	<u>\$ 71,018,726</u>
\$ 2,229,641	\$ 2,423,797	\$ 2,287,839	\$ 4,270,139	\$ 3,345,945	\$ 3,573,722
332,353	442,514	391,329	354,489	395,534	422,463
3,912,366	2,417,041	3,864,471	(5,446,020)	4,817,343	4,844,945
(2,880,141)	(3,126,243)	(3,349,556)	(3,564,919)	(3,767,997)	(3,841,797)
<u>(22,719)</u>	<u>(24,140)</u>	<u>(26,414)</u>	<u>(31,490)</u>	<u>(27,996)</u>	<u>(23,390)</u>
3,571,500	2,132,969	3,167,669	(4,417,801)	4,762,829	4,975,943
<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>34,546,544</u>
<u>\$ 28,900,878</u>	<u>\$ 31,033,847</u>	<u>\$ 34,201,516</u>	<u>\$ 29,783,715</u>	<u>\$ 34,546,544</u>	<u>\$ 39,522,487</u>
<u>\$ 42,555,772</u>	<u>\$ 50,014,433</u>	<u>\$ 49,786,023</u>	<u>\$ 39,927,143</u>	<u>\$ 33,856,272</u>	<u>\$ 31,496,239</u>
40.45%	38.29%	40.72%	42.72%	50.50%	55.65%
\$ 3,340,278	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451	\$ 3,979,358	\$ 4,243,471
1274.02%	1453.70%	1450.77%	1204.64%	850.80%	742.23%

See notes to required supplementary information

City of Galesburg, Illinois

Police Pension Plan - Schedule of Employer Contributions Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 2,294,319	\$ 2,650,318	\$ 2,511,651	\$ 2,528,343	\$ 2,780,269
Contributions in relation to the actuarially determined contribution	2,264,616	1,956,983	2,383,891	2,199,249	2,229,641
Contribution deficiency (excess)	<u>\$ 29,703</u>	<u>\$ 693,335</u>	<u>\$ 127,760</u>	<u>\$ 329,094</u>	<u>\$ 550,628</u>
Covered payroll	\$ 3,196,939	\$ 3,155,088	\$ 3,249,741	\$ 3,213,880	\$ 3,340,278
Contributions as a percentage of covered payroll	70.84%	62.03%	73.36%	68.43%	66.75%
	2020	2021	2021	2023	2024
Actuarially determined contribution	\$ 2,780,269	\$ 3,108,165	\$ 3,360,350	\$ 3,345,948	\$ 3,573,722
Contributions in relation to the actuarially determined contribution	2,423,797	2,287,839	4,270,139	3,345,945	3,573,722
Contribution deficiency (excess)	<u>\$ 356,472</u>	<u>\$ 820,326</u>	<u>\$ (909,789)</u>	<u>\$ 3</u>	<u>\$ -</u>
Covered payroll	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451	\$ 3,979,358	\$ 4,243,471
Contributions as a percentage of covered payroll	70.45%	66.67%	128.83%	84.08%	84.22%

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	14 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

City of Galesburg, Illinois

Police Pension Plan -
Schedule of Investment Returns
Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Annual money-weighted rate of return, net of investment expense	(1.68)%	4.57%	10.67%	(6.77)%	16.50%
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Annual money-weighted rate of return, net of investment expense	8.91%	13.58%	(17.37)%	13.72%	9.59%

See notes to required supplementary information

City of Galesburg, Illinois

Firefighters' Pension Plan Schedule of Changes in the City's Net Pension Liability and Related Ratios Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Total Pension Liability				
Service cost	\$ 682,458	\$ 764,601	\$ 814,759	\$ 912,463
Interest changes of benefit terms	2,922,284	2,930,958	3,469,190	3,525,942
Differences between expected and actual experience	716,526	(379,449)	(47,767)	(144,691)
Changes of assumptions	-	7,765,648	2,278,343	377,989
Change of benefit terms	-	-	-	-
Benefit payments, including refunds of member contributions	<u>(2,763,804)</u>	<u>(2,875,718)</u>	<u>(2,867,506)</u>	<u>(2,929,709)</u>
Net change in total pension liability	1,557,464	8,206,040	3,647,019	1,741,994
Total Pension Liability, Beginning	<u>44,559,810</u>	<u>46,117,274</u>	<u>54,323,314</u>	<u>57,970,333</u>
Total Pension Liability, Ending	<u><u>\$ 46,117,274</u></u>	<u><u>\$ 54,323,314</u></u>	<u><u>\$ 57,970,333</u></u>	<u><u>\$ 59,712,327</u></u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,328,400	\$ 2,096,966	\$ 2,112,413	\$ 2,389,691
Employee contributions	289,576	263,295	268,377	276,331
Net investment income	(202,440)	1,161,600	2,597,853	(1,234,318)
Benefit payments, including refunds of member contributions	(2,763,804)	(2,875,718)	(2,867,506)	(2,929,709)
Other	-	-	-	-
Administration	<u>(25,879)</u>	<u>(24,462)</u>	<u>(23,116)</u>	<u>(23,482)</u>
Net change in plan fiduciary net position	(374,147)	621,681	2,088,021	(1,521,487)
Plan Fiduciary Net Position, Beginning	<u>21,123,911</u>	<u>20,749,764</u>	<u>21,371,445</u>	<u>23,459,466</u>
Plan Fiduciary Net Position, Ending	<u><u>\$ 20,749,764</u></u>	<u><u>\$ 21,371,445</u></u>	<u><u>\$ 23,459,466</u></u>	<u><u>\$ 21,937,979</u></u>
City's Net Pension Liability, Ending	<u><u>\$ 25,367,510</u></u>	<u><u>\$ 32,951,869</u></u>	<u><u>\$ 34,510,867</u></u>	<u><u>\$ 37,774,348</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	44.99%	39.34%	40.47%	36.74%
Covered Payroll	\$ 2,742,445	\$ 2,719,370	\$ 2,800,951	\$ 2,919,494
City's Net Pension Liability as a Percentage of Covered Payroll	925.00%	1211.75%	1232.11%	1293.87%

See notes to required supplementary information

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 935,109	\$ 1,238,084	\$ 1,279,591	\$ 1,395,012	\$ 903,181	\$ 905,926
3,723,946	3,620,103	3,405,605	3,481,708	3,883,894	4,033,486
706,327	575,990	(4,941,167)	1,653,857	387,624	651,987
7,178,008	2,891,832	2,667,256	(14,864,764)	(1,874,298)	1,178,975
-	-	-	(94,740)	-	-
<u>(3,085,029)</u>	<u>(3,222,012)</u>	<u>(3,408,182)</u>	<u>(3,529,281)</u>	<u>(3,637,969)</u>	<u>(3,719,769)</u>
9,458,361	5,103,997	(996,897)	(11,958,208)	(337,568)	3,050,605
<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>	<u>60,982,012</u>
<u>\$ 69,170,688</u>	<u>\$ 74,274,685</u>	<u>\$ 73,277,788</u>	<u>\$ 61,319,580</u>	<u>\$ 60,982,012</u>	<u>\$ 64,032,617</u>
\$ 2,522,306	\$ 2,697,162	\$ 2,547,344	\$ 4,205,389	\$ 3,261,480	\$ 3,463,347
282,177	294,398	287,461	293,509	319,736	325,571
3,543,455	3,108,833	1,977,162	(3,981,487)	3,680,418	3,113,407
(3,085,029)	(3,222,012)	(3,408,182)	(3,529,281)	(3,637,969)	(3,719,769)
-	-	283	-	-	-
<u>(22,427)</u>	<u>(24,543)</u>	<u>(26,223)</u>	<u>(22,212)</u>	<u>(22,798)</u>	<u>(21,971)</u>
3,240,482	2,853,838	1,377,845	(3,034,082)	3,600,867	3,160,585
<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>29,976,929</u>
<u>\$ 25,178,461</u>	<u>\$ 28,032,299</u>	<u>\$ 29,410,144</u>	<u>\$ 26,376,062</u>	<u>\$ 29,976,929</u>	<u>\$ 33,137,514</u>
<u>\$ 43,992,227</u>	<u>\$ 46,242,386</u>	<u>\$ 43,867,644</u>	<u>\$ 34,943,518</u>	<u>\$ 31,005,083</u>	<u>\$ 30,895,103</u>
36.40%	37.74%	40.14%	43.01%	49.16%	51.75%
\$ 2,984,419	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439	\$ 3,373,100
1474.06%	1504.33%	1442.87%	1129.82%	933.20%	915.93%

See notes to required supplementary information

City of Galesburg, Illinois

Firefighters' Pension Plan Schedule of Employer Contributions Last Ten Fiscal Years

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 2,482,676	\$ 2,482,676	\$ 2,734,369	\$ 2,833,708	\$ 3,054,249
Contributions in relation to the actuarially determined contribution	2,328,400	2,096,966	2,112,413	2,389,691	2,522,306
Contribution deficiency (excess)	<u>\$ 154,276</u>	<u>\$ 385,710</u>	<u>\$ 621,956</u>	<u>\$ 444,017</u>	<u>\$ 531,943</u>
Covered payroll	\$ 2,742,445	\$ 2,719,370	\$ 2,800,951	\$ 2,919,494	\$ 2,984,419
Contributions as a percentage of covered payroll	84.90%	77.11%	75.42%	81.85%	84.52%
	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 3,054,249	\$ 3,337,911	\$ 3,324,323	\$ 3,261,480	\$ 3,463,347
Contributions in relation to the actuarially determined contribution	2,697,162	2,547,344	4,205,389	3,261,480	3,463,347
Contribution deficiency (excess)	<u>\$ 357,087</u>	<u>\$ 790,567</u>	<u>\$ (881,066)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439	\$ 3,373,100
Contributions as a percentage of covered payroll	87.74%	83.79%	135.97%	98.17%	102.68%

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	14 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

City of Galesburg, Illinois

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Annual money-weighted rate of return, net of investment expense	(0.58)%	5.63%	11.59%	(5.20)%	17.18%
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
Annual money-weighted rate of return, net of investment expense	11.59%	7.64%	(14.59)%	15.36%	10.96%

City of Galesburg, Illinois

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

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

Notes To Schedule:

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

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 530,708	\$ 743,173	\$ 762,302	\$ 634,135	\$ 663,691
395,452	318,982	299,268	541,637	520,791
(299,490)	-	451,011	-	59,388
1,796,429	234,877	(3,437,347)	276,240	25,994
(837,332)	(868,732)	(1,091,446)	(981,305)	(1,039,884)
(1,009)	(1,306)	(1,383)	(1,533)	(1,922)
1,584,758	426,994	(3,017,595)	469,174	228,058
14,798,731	16,383,489	16,810,483	13,792,888	14,262,062
<u>\$ 16,383,489</u>	<u>\$ 16,810,483</u>	<u>\$ 13,792,888</u>	<u>\$ 14,262,062</u>	<u>\$ 14,490,120</u>
\$ 973,397	\$ 1,009,207	\$ 1,231,504	\$ 1,124,328	\$ 1,186,475
177,974	227,594	(294,646)	310,419	304,603
(837,332)	(868,732)	(1,091,446)	(981,305)	(1,039,884)
(1,009)	(1,306)	(1,383)	(1,533)	(1,922)
313,030	366,763	(155,971)	451,909	449,272
1,330,176	1,643,206	2,009,969	1,853,998	2,305,907
<u>\$ 1,643,206</u>	<u>\$ 2,009,969</u>	<u>\$ 1,853,998</u>	<u>\$ 2,305,907</u>	<u>\$ 2,755,179</u>
<u>\$ 14,740,283</u>	<u>\$ 14,800,514</u>	<u>\$ 11,938,890</u>	<u>\$ 11,956,155</u>	<u>\$ 11,734,941</u>
10.03%	11.96%	13.44%	16.17%	19.01%
\$ 15,768,309	\$ 16,320,200	18,011,721	\$ 18,642,133	\$ 18,656,411
93.48%	90.69%	66.28%	64.14%	62.90%

City of Galesburg, Illinois

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

	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 1,039,995	\$ 1,039,995	\$ 1,254,235	\$ 1,095,487	\$ 1,087,427
Contributions in relation to the actuarially determined contribution	944,242	1,024,503	1,190,668	1,137,342	1,220,587
Contribution deficiency (excess)	<u>\$ 95,753</u>	<u>\$ 15,492</u>	<u>\$ 63,567</u>	<u>\$ (41,855)</u>	<u>\$ (133,160)</u>
Covered payroll	\$ 14,317,373	\$ 14,818,481	\$ 13,860,508	\$ 14,062,479	\$ 14,554,666
Contributions as a percentage of covered payroll	6.60%	6.91%	8.59%	8.09%	8.39%
	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 837,332	\$ 868,732	\$ 810,913	\$ 838,282	\$ 895,964
Contributions in relation to the actuarially determined contribution	973,397	1,009,207	1,231,504	1,124,328	1,186,475
Contribution deficiency (excess)	<u>\$ (136,065)</u>	<u>\$ (140,475)</u>	<u>\$ (420,591)</u>	<u>\$ (286,046)</u>	<u>\$ (290,511)</u>
Covered payroll	\$ 15,768,309	\$ 16,320,200	\$ 18,011,721	\$ 18,642,133	\$ 18,656,411
Contributions as a percentage of covered payroll	6.17%	6.18%	6.84%	6.03%	6.36%

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	27 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	4.08%
Future medical plan participation	50% of Library, Township, and City Assessor employees; 75% of Police Officers, Firefighters and Other Municipal employees hired after 2010; 100% of all other employees
Healthcare cost trend rates	6.50% initial, decreasing in increments of 0.25% - 0.50% annually to an ultimate rate of 4.50% 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

See notes to required supplementary information

City of Galesburg, Illinois

Other Postemployment Benefit Plan -
Schedule of Investment Returns
Last Eight 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>	<u>2023</u>	<u>2024</u>		
Annual money-weighted rate of return, net of investment expense	(15.25)%	14.92%	12.04%		

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 8,206,095	\$ 8,206,095	\$ 8,120,713	\$ (85,382)
Other taxes	6,237,500	6,237,500	6,463,261	225,761
Intergovernmental	13,069,780	13,069,780	13,665,294	595,514
Licenses and permits	417,800	417,800	447,872	30,072
Charges for services	875,790	875,790	1,224,784	348,994
Fines and fees	290,200	290,200	389,954	99,754
Use of money and property	854,060	854,060	1,054,751	200,691
Miscellaneous	35,000	35,000	57,857	22,857
Total revenues	29,986,225	29,986,225	31,424,486	1,438,261
Expenditures				
Current:				
Mayor and city council	129,425	157,915	157,911	4
City manager	392,150	479,695	467,086	12,609
Legal	268,360	277,235	277,231	4
Human resources and benefits	241,015	241,015	225,442	15,573
City clerk	375,285	375,285	368,024	7,261
Management information systems	590,495	598,770	598,766	4
Finance	906,725	906,725	826,280	80,445
Planning	83,920	83,920	80,439	3,481
Fire and police commission	39,235	39,235	32,738	6,497
Contracts and subsidies	2,169,525	2,169,525	1,722,149	447,376
Police department	9,357,640	9,872,675	9,840,272	32,403
School crossing guards	99,530	163,280	163,279	1
Communications and records	2,424,275	2,424,275	2,298,841	125,434
Fire department	8,690,225	9,197,980	9,126,892	71,088
Emergency services	11,660	11,660	4,808	6,852
Inspection	954,035	896,800	896,796	4
Engineering	607,990	607,990	509,751	98,239
Motor pool, central garage	545,875	545,875	538,310	7,565
Street and bridge maintenance	1,998,170	1,998,170	1,828,213	169,957
Debt service:				
Principal	-	-	24,610	(24,610)
Interest and fiscal charges	-	-	502	(502)
Total expenditures	29,885,535	31,048,025	29,988,340	1,059,685
Excess (deficiency) of revenues over expenditures	100,690	(1,061,800)	1,436,146	2,497,946
Other Financing Sources (Uses)				
Proceeds from the sale of assets	5,000	5,000	13,254	8,254
Transfers out	(792,250)	(3,072,605)	(2,597,044)	475,561
Total other financing sources (uses)	(787,250)	(3,067,605)	(2,583,790)	483,815
Net change in fund balance	\$ (686,560)	\$ (4,129,405)	(1,147,644)	\$ 2,981,761
Fund Balances, Beginning			12,332,872	
Fund Balances, Ending			\$ 11,185,228	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,186,135	\$ 86,135
Use of money and property	221,315	221,315	436,169	214,854
Miscellaneous	-	-	5,683	5,683
Total revenues	1,321,315	1,321,315	1,627,987	306,672
Expenditures				
Current:				
Economic development	546,580	599,080	519,460	79,620
Miscellaneous	1,040,000	1,040,000	486,841	553,159
Capital Outlay	168,000	168,000	-	168,000
Total expenditures	1,754,580	1,807,080	1,006,301	800,779
Excess (deficiency) of revenues over expenditures	(433,265)	(485,765)	621,686	1,107,451
Other Financing Sources (Uses)				
Transfers out	(621,080)	(621,080)	(254,688)	366,392
Total other financing sources (uses)	(621,080)	(621,080)	(254,688)	366,392
Net change in fund balance	\$ (1,054,345)	\$ (1,106,845)	366,998	\$ 1,473,843
Fund Balances, Beginning			11,187,867	
Fund Balances, Ending			\$ 11,554,865	

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 -
Parks and Recreation - Major Special Revenue Fund
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 2,140,645	\$ 2,140,645	\$ 2,304,892	\$ 164,247
Intergovernmental	1,909,750	1,909,750	2,090,085	180,335
Charges for services	50,000	50,000	37,822	(12,178)
Use of money and property	1,263,990	1,263,990	1,540,200	276,210
Miscellaneous	47,725	47,725	136,760	89,035
Total revenues	5,412,110	5,412,110	6,109,759	697,649
Expenditures				
Current:				
Public safety	157,030	157,030	144,312	12,718
Public works	661,660	769,795	754,106	15,689
Culture and recreation	5,146,780	5,078,845	4,653,155	425,690
Capital Outlay	-	80,000	80,000	-
Debt Service:				
Principal	-	-	31,056	(31,056)
Interest and fiscal charges	-	-	960	(960)
Total expenditures	5,965,470	6,085,670	5,663,589	422,081
Excess (deficiency) of revenues over expenditures	(553,360)	(673,560)	446,170	1,119,730
Other Financing Sources (Uses)				
Transfers in	13,800	13,800	18,594	(4,794)
Transfers out	(372,235)	(332,035)	(376,661)	44,626
Total other financing sources (uses)	(358,435)	(318,235)	(358,067)	39,832
Net change in fund balances	\$ (911,795)	\$ (991,795)	88,103	\$ 1,079,898
Fund Balance, Beginning			3,114,505	
Fund Balance, Ending			<u>\$ 3,202,608</u>	

City of Galesburg, Illinois

Notes to Required Supplementary Information
Year Ended December 31, 2024

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. The budget is as amended 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.

Budgets were approved for all governmental funds except the Grand Avenue TIF 6 Fund.

SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

Nonmajor Governmental Funds

December 31, 2024

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.

Community Improvements / Infrastructure Fund – To account for operations from the City's ¼% increase in the home rule sales tax.

Debt Service Funds

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.

2023 GO Bond Debt Service Fund - To account for servicing of the 2023 series general obligation bonds.

City of Galesburg, Illinois

Nonmajor Governmental Funds
December 31, 2024

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.

2023 GO Bond Capital Expense - To account for the use of proceeds from the 2023 series general obligation bonds to fund capital improvements.

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.

Grand Avenue TIF 6 Fund - To account for the revenue and expenditures related to the Tax Increment Financing District located along Grand Avenue.

Building Repair and Maintenance Fund - To account for the repair and maintenance of major City-owned building components.

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.

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

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

Nonmajor Governmental Funds -
Combining Balance Sheet
December 31, 2024

	Special Revenue Funds							
	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport	Property Redevelopment
Assets								
Cash and cash equivalents	\$ 312,358	\$ 2,539,748	\$ 12,380	\$ 541,385	\$ 660,625	\$ 215,001	\$ 112,412	\$ 706,150
Investments	-	-	-	-	-	-	-	-
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Accounts	60,834	-	-	-	94,838	-	5,286	23,117
Accrued interest	-	-	-	-	612	-	-	-
Due from other governments	-	222,937	-	-	-	-	44,457	-
Due from other funds	-	-	-	-	-	-	-	-
Prepaid items	2,513	-	1,728	-	4,691	-	1,180	267
Property held for resale	-	-	-	-	-	-	-	161,991
Advances to other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 375,705</u>	<u>\$ 2,762,685</u>	<u>\$ 14,108</u>	<u>\$ 541,385</u>	<u>\$ 760,766</u>	<u>\$ 215,001</u>	<u>\$ 163,335</u>	<u>\$ 891,525</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ 18,477	\$ 78,014	\$ 374	\$ 264	\$ 8,660	\$ 3,782	\$ 20,651	\$ 566,031
Accrued liabilities	5,433	-	-	-	10,600	-	15,785	682
Due to other governments	-	413,489	-	10,732	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	13,544	-	-	-	7,594	71,610
Total liabilities	<u>23,910</u>	<u>491,503</u>	<u>13,918</u>	<u>10,996</u>	<u>19,260</u>	<u>3,782</u>	<u>44,030</u>	<u>638,323</u>
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied for future periods	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances (Deficits)								
Nonspendable	2,513	-	1,728	-	4,691	-	1,180	267
Restricted	-	2,271,182	-	530,389	736,815	211,219	118,125	-
Committed	349,282	-	-	-	-	-	-	252,935
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(1,538)	-	-	-	-	-
Total fund balances (deficits)	<u>351,795</u>	<u>2,271,182</u>	<u>190</u>	<u>530,389</u>	<u>741,506</u>	<u>211,219</u>	<u>119,305</u>	<u>253,202</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 375,705</u>	<u>\$ 2,762,685</u>	<u>\$ 14,108</u>	<u>\$ 541,385</u>	<u>\$ 760,766</u>	<u>\$ 215,001</u>	<u>\$ 163,335</u>	<u>\$ 891,525</u>

Special Revenue Funds (cont.)						Debt Service Funds			
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2013A GO Bonds Business District	2016 GO Bonds Debt Service	2023 GO Bonds Debt Service	2013A Business District
\$ 580	\$ 86,560	\$ -	\$ 1,627,867	\$ -	\$ 760,156	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	531,000	-	-	-	-	-	-
-	-	-	-	-	315,294	-	-	-	23,929
626,612	-	25,921	15,552	597,095	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	717,993	-	-	-	-	-
389,902	10,356	-	-	-	-	-	-	-	-
27,004	-	2,037	-	7,000	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 1,044,098</u>	<u>\$ 96,916</u>	<u>\$ 27,958</u>	<u>\$ 2,174,419</u>	<u>\$ 1,322,088</u>	<u>\$ 1,075,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,929</u>
\$ 34,072	\$ -	\$ 2,595	\$ 331	\$ 609,619	\$ -	\$ -	\$ -	\$ -	\$ -
41,111	-	2,938	(4,554)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
934,058	-	22,425	-	667,107	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>1,009,241</u>	<u>-</u>	<u>27,958</u>	<u>(4,223)</u>	<u>1,276,726</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	666,505	110,508	-	-	-	4,376
-	-	-	531,000	-	-	-	-	-	-
-	-	-	531,000	666,505	110,508	-	-	-	4,376
27,004	-	2,037	-	7,000	-	-	-	-	-
7,853	96,916	-	1,647,642	-	964,942	-	-	-	19,553
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	(2,037)	-	(628,143)	-	-	-	-	-
<u>34,857</u>	<u>96,916</u>	<u>-</u>	<u>1,647,642</u>	<u>(621,143)</u>	<u>964,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,553</u>
<u>\$ 1,044,098</u>	<u>\$ 96,916</u>	<u>\$ 27,958</u>	<u>\$ 2,174,419</u>	<u>\$ 1,322,088</u>	<u>\$ 1,075,450</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,929</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (continued)
December 31, 2024

	Capital Projects Funds							
	2023 GO Bond Capital Expense	Utility Tax Capital Projects	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	Players Fields	Capital Planning	TIF IV
Assets								
Cash and cash equivalents	\$ 2,502,549	\$ 1,611,982	\$ 3,251,795	\$ 1,500,974	\$ 4,113,885	\$ 27,414	\$ 4,719,614	\$ 1,186,457
Investments	511,344	-	-	-	-	-	-	-
Receivables:								
Property taxes	-	-	-	-	-	-	-	352,850
Other taxes	-	-	-	-	-	-	-	-
Accounts	-	172,650	-	-	143	-	-	-
Accrued interest	1,925	1,207	4,745	1,884	6,853	-	2,102	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	41,197	-	-	760,222	-	1,625,910	-
Prepaid items	-	-	-	25	-	-	-	-
Property held for resale	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	61,505	61,505	-	-	-
Total assets	<u>\$ 3,015,818</u>	<u>\$ 1,827,036</u>	<u>\$ 3,256,540</u>	<u>\$ 1,564,388</u>	<u>\$ 4,942,608</u>	<u>\$ 27,414</u>	<u>\$ 6,347,626</u>	<u>\$ 1,539,307</u>
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ 55,321	\$ 99,904	\$ 32,187	\$ -	\$ 60,361	\$ -	\$ 334,152	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	307,525	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	<u>55,321</u>	<u>407,429</u>	<u>32,187</u>	<u>-</u>	<u>60,361</u>	<u>-</u>	<u>334,152</u>	<u>-</u>
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	-	-	-
Property taxes levied for future periods	-	-	-	-	-	-	-	352,850
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>352,850</u>
Fund Balances (Deficits)								
Nonspendable	-	-	-	25	-	-	-	-
Restricted	1,681,254	-	20,360	-	-	-	-	1,186,457
Committed	-	472,955	66,279	-	596,407	-	665,355	-
Assigned	1,279,243	946,652	3,137,714	1,564,363	4,285,840	27,414	5,348,119	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	<u>2,960,497</u>	<u>1,419,607</u>	<u>3,224,353</u>	<u>1,564,388</u>	<u>4,882,247</u>	<u>27,414</u>	<u>6,013,474</u>	<u>1,186,457</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 3,015,818</u>	<u>\$ 1,827,036</u>	<u>\$ 3,256,540</u>	<u>\$ 1,564,388</u>	<u>\$ 4,942,608</u>	<u>\$ 27,414</u>	<u>\$ 6,347,626</u>	<u>\$ 1,539,307</u>

Capital Projects Funds (cont.)		Permanent Funds		
TIF V	Grand Avenue TIF 6	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ 63,834	\$ 77,239	\$ 4,143	\$ 27,860	\$ 26,662,968
-	-	78,870	530,397	1,120,611
8,470	40,400	-	-	932,720
-	-	-	-	339,223
-	-	2,378	16,216	1,640,642
-	-	-	-	19,328
-	-	-	-	985,387
-	-	-	13,050	2,840,637
-	-	-	-	46,445
-	-	-	-	161,991
-	-	-	-	123,010
<u>\$ 72,304</u>	<u>\$ 117,639</u>	<u>\$ 85,391</u>	<u>\$ 587,523</u>	<u>\$ 34,872,962</u>
\$ -	\$ -	\$ -	\$ -	\$ 1,924,795
-	-	-	-	71,995
-	-	-	-	424,221
-	-	2,378	16,216	1,642,184
-	-	-	-	307,525
-	-	-	-	92,748
-	-	2,378	16,216	4,463,468
-	-	-	-	781,389
8,470	40,400	-	-	932,720
8,470	40,400	-	-	1,714,109
-	-	78,870	530,397	655,712
63,834	77,239	4,143	40,910	9,678,833
-	-	-	-	2,403,213
-	-	-	-	16,589,345
-	-	-	-	(631,718)
63,834	77,239	83,013	571,307	28,695,385
<u>\$ 72,304</u>	<u>\$ 117,639</u>	<u>\$ 85,391</u>	<u>\$ 587,523</u>	<u>\$ 34,872,962</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds -
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Year Ended December 31, 2024

Special Revenue Funds

	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport	Property Redevelopment
Revenues								
Taxes	\$ 624,601	\$ -	\$ -	\$ -	\$ 741,001	\$ -	\$ 1,851	\$ -
Charges for services	684	-	-	-	-	-	30	71,216
Intergovernmental	66,303	1,345,724	21,873	13,482	11,206	75,570	95,372	90,699
Fines and fees	-	-	-	159	-	-	-	-
Use of money and property	22,227	103,101	817	27,741	46,894	9,293	291,984	29,307
Contributions	-	-	-	2,749	-	-	-	-
Miscellaneous	27,641	-	-	616	-	-	-	-
Total revenues	741,456	1,448,825	22,690	44,747	799,101	84,863	389,237	191,222
Expenditures								
Current:								
General government	508,275	-	-	-	-	-	363,057	-
Economic development	-	-	-	-	-	-	-	1,290,628
Public safety	-	-	22,639	26,595	-	58,906	-	-
Public works	-	404,329	-	-	695,462	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Capital outlay	65,303	144,979	-	-	217,166	-	-	813
Total expenditures	573,578	549,308	22,639	26,595	912,628	58,906	363,057	1,291,441
Excess (deficiency) of revenues over expenditures	167,878	899,517	51	18,152	(113,527)	25,957	26,180	(1,100,219)
Other Financing Sources (Uses)								
Proceeds from the sale of assets	-	-	-	-	-	-	-	5,177
Transfers in	-	-	-	-	-	-	-	289,121
Transfers out	-	-	-	-	(36,960)	-	(1,800)	-
Total other financing sources (uses)	-	-	-	-	(36,960)	-	(1,800)	294,298
Net change in fund balances	167,878	899,517	51	18,152	(150,487)	25,957	24,380	(805,921)
Fund Balances (Deficits), Beginning	183,917	1,371,665	139	512,237	891,993	185,262	94,925	1,059,123
Fund Balances (Deficits), Ending	\$ 351,795	\$ 2,271,182	\$ 190	\$ 530,389	\$ 741,506	\$ 211,219	\$ 119,305	\$ 253,202

Special Revenue Funds (cont.)						Debt Service Funds			
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2013A GO Bonds Business District	2016 GO Bonds Debt Service	2023 GO Bonds Debt Service	2013A Business District
\$ -	\$ -	\$ -	\$ 524,879	\$ -	\$ 1,186,135	\$ -	\$ -	\$ -	\$ 61,457
-	-	-	33,375	-	-	-	-	-	-
2,209,849	-	132,678	109,152	2,066,536	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
105,518	4,377	-	86,132	-	35,868	2	-	-	856
-	-	-	-	-	-	-	-	-	-
720	-	-	28,140	-	-	-	-	-	-
2,316,087	4,377	132,678	781,678	2,066,536	1,222,003	2	-	-	62,313
2,466,627	6,667	-	637,916	13,407	29,123	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	132,678	191,809	305,088	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,350,318	-	-	-	-	-
-	-	-	-	-	-	80,000	440,000	275,000	-
-	-	-	-	-	-	38,630	205,231	437,851	-
-	-	-	-	1,234,140	-	-	-	-	-
2,466,627	6,667	132,678	829,725	2,902,953	29,123	118,630	645,231	712,851	-
(150,540)	(2,290)	-	(48,047)	(836,417)	1,192,880	(118,628)	(645,231)	(712,851)	62,313
-	-	-	-	-	-	-	-	-	-
389,902	10,356	-	-	424,031	-	118,550	645,231	712,851	-
(10,356)	-	-	-	-	(712,851)	-	-	-	(52,983)
379,546	10,356	-	-	424,031	(712,851)	118,550	645,231	712,851	(52,983)
229,006	8,066	-	(48,047)	(412,386)	480,029	(78)	-	-	9,330
(194,149)	88,850	-	1,695,689	(208,757)	484,913	78	-	-	10,223
\$ 34,857	\$ 96,916	\$ -	\$ 1,647,642	\$ (621,143)	\$ 964,942	\$ -	\$ -	\$ -	\$ 19,553

City of Galesburg, Illinois

Nonmajor Governmental Funds

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

Year Ended December 31, 2024

	Capital Projects Funds							
	2023 GO Bond Capital Expense	Utility Tax Capital Projects	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	Players Fields	Capital Planning	TIF IV
Revenues								
Taxes	\$ -	\$ 1,504,456	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,145
Charges for services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	113,069	-	-	-	-
Fines and fees	-	-	-	-	-	-	-	-
Use of money and property	218,718	102,158	159,256	73,700	254,895	2,797	270,069	55,953
Contributions	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	5,000	750
Total revenues	218,718	1,606,614	159,256	186,769	254,895	2,797	275,069	444,848
Expenditures								
Current:								
General government	2,238,308	245,276	-	95,743	37,974	-	-	-
Economic development	-	-	-	-	-	-	58,660	88,996
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	111,797	-	-	-	-	-
Culture and recreation	-	-	-	-	-	1,319	-	-
Miscellaneous	-	-	-	-	-	-	134,308	264,817
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	1,776	7,487	-	-	-	-	-	-
Capital outlay	-	225	62,910	-	2,985,542	-	1,437,610	-
Total expenditures	2,240,084	252,988	174,707	95,743	3,023,516	1,319	1,630,578	353,813
Excess (deficiency) of revenues over expenditures	(2,021,366)	1,353,626	(15,451)	91,026	(2,768,621)	1,478	(1,355,509)	91,035
Other Financing Sources (Uses)								
Proceeds from the sale of assets	-	-	-	-	32,150	-	-	-
Transfers in	-	-	261,821	205,560	1,070,457	-	1,000,000	-
Transfers out	-	(1,069,262)	-	-	-	-	-	-
Total other financing sources (uses)	-	(1,069,262)	261,821	205,560	1,102,607	-	1,000,000	-
Net change in fund balances	(2,021,366)	284,364	246,370	296,586	(1,666,014)	1,478	(355,509)	91,035
Fund Balances (Deficits), Beginning	4,981,863	1,135,243	2,977,983	1,267,802	6,548,261	25,936	6,368,983	1,095,422
Fund Balances (Deficits), Ending	\$ 2,960,497	\$ 1,419,607	\$ 3,224,353	\$ 1,564,388	\$ 4,882,247	\$ 27,414	\$ 6,013,474	\$ 1,186,457

Capital Projects Funds (cont.)		Permanent Funds		
TIF V	Grand Avenue TIF 6	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ 11,861	\$ 75,729	\$ -	\$ -	\$ 5,120,115
-	-	-	-	105,305
-	-	-	-	6,351,513
-	-	-	-	159
2,724	1,510	6,578	42,448	1,954,923
-	-	-	-	2,749
-	-	-	13,050	75,917
14,585	77,239	6,578	55,498	13,610,681
-	-	1,086	6,148	6,649,607
-	-	-	-	1,438,284
-	-	-	-	737,715
-	-	-	-	1,211,588
-	-	-	-	1,319
-	-	-	-	1,749,443
-	-	-	-	795,000
-	-	-	-	690,975
-	-	-	-	6,148,688
-	-	1,086	6,148	19,422,619
14,585	77,239	5,492	49,350	(5,811,938)
-	-	-	-	37,327
-	-	-	-	5,127,880
-	-	(2,378)	(16,216)	(1,902,806)
-	-	(2,378)	(16,216)	3,262,401
14,585	77,239	3,114	33,134	(2,549,537)
49,249	-	79,899	538,173	31,244,922
\$ 63,834	\$ 77,239	\$ 83,013	\$ 571,307	\$ 28,695,385

City of Galesburg, Illinois

City Gas Tax Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 650,000	\$ 650,000	\$ 624,601	\$ (25,399)
Intergovernmental	-	33,420	66,303	32,883
Charges for services	-	-	684	684
Use of money and property	6,000	6,000	22,227	16,227
Miscellaneous	-	-	27,641	27,641
Total revenues	656,000	689,420	741,456	52,036
Expenditures				
Current:				
General government	526,060	526,060	508,275	17,785
Capital outlay	-	33,420	65,303	(31,883)
Total expenditures	526,060	559,480	573,578	(14,098)
Excess (deficiency) of revenues over expenditures	129,940	129,940	167,878	66,134
Other Financing Sources (Uses)				
Transfers out	(14,100)	(14,100)	-	(14,100)
Total other financing sources (uses)	(14,100)	(14,100)	-	(14,100)
Net change in fund balance	\$ 115,840	\$ 115,840	167,878	\$ 52,038
Fund Balances, Beginning			183,917	
Fund Balances, Ending			\$ 351,795	

City of Galesburg, Illinois

Motor Fuel Tax Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 1,200,000	\$ 1,200,000	\$ 1,345,724	\$ 145,724
Use of money and property	20,000	20,000	103,101	83,101
Total revenues	<u>1,220,000</u>	<u>1,220,000</u>	<u>1,448,825</u>	<u>228,825</u>
Expenditures				
Current:				
Public works	1,375,000	1,376,055	404,329	971,726
Capital outlay	100,000	465,160	144,979	320,181
Total expenditures	<u>1,475,000</u>	<u>1,841,215</u>	<u>549,308</u>	<u>1,291,907</u>
Excess (deficiency) of revenues over expenditures	<u>(255,000)</u>	<u>(621,215)</u>	<u>899,517</u>	<u>1,520,732</u>
Other Financing Sources (Uses)				
Transfers out	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>	<u>(165,000)</u>
Total other financing sources (uses)	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>	<u>(165,000)</u>
Net change in fund balances	<u>\$ (420,000)</u>	<u>\$ (786,215)</u>	<u>899,517</u>	<u>\$ 1,685,732</u>
Fund Balance, Beginning			<u>1,371,665</u>	
Fund Balance, Ending			<u>\$ 2,271,182</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, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ 21,870	\$ 21,873	\$ 3
Use of money and property	-	770	817	47
Total revenues	-	22,640	22,690	50
Expenditures				
Current:				
Public safety	-	22,640	22,639	1
Total expenditures	-	22,640	22,639	1
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	51	<u>\$ 51</u>
Fund Balance, Beginning			<u>139</u>	
Fund Balance, Ending			<u>\$ 190</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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 13,482	\$ 13,482
Fines and fees	2,000	2,000	159	(1,841)
Use of money and property	18,000	18,000	27,741	9,741
Contributions	-	-	2,749	2,749
Miscellaneous	-	-	616	616
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>44,747</u>	<u>24,747</u>
Expenditures				
Current:				
Public safety	<u>33,305</u>	<u>33,305</u>	<u>26,595</u>	<u>6,710</u>
Total expenditures	<u>33,305</u>	<u>33,305</u>	<u>26,595</u>	<u>6,710</u>
Net change in fund balances	<u>\$ (13,305)</u>	<u>\$ (13,305)</u>	18,152	<u>\$ 31,457</u>
Fund Balance, Beginning			<u>512,237</u>	
Fund Balance, Ending			<u>\$ 530,389</u>	

City of Galesburg, Illinois

Stormwater Utility Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 745,800	\$ 745,800	\$ 741,001	\$ (4,799)
Intergovernmental	2,300	2,300	11,206	8,906
Use of money and property	10,000	10,000	46,894	36,894
	<u>758,100</u>	<u>758,100</u>	<u>799,101</u>	<u>41,001</u>
Expenditures				
Current:				
Public works	549,425	549,425	695,462	(146,037)
Capital outlay	550,000	550,000	217,166	332,834
	<u>1,099,425</u>	<u>1,099,425</u>	<u>912,628</u>	<u>186,797</u>
Excess (deficiency) of revenues over expenditures	<u>(341,325)</u>	<u>(341,325)</u>	<u>(113,527)</u>	<u>227,798</u>
Other Financing Sources (Uses)				
Transfers out	<u>(36,960)</u>	<u>(36,960)</u>	<u>(36,960)</u>	<u>-</u>
	<u>(36,960)</u>	<u>(36,960)</u>	<u>(36,960)</u>	<u>-</u>
Total other financing sources (uses)	<u>(36,960)</u>	<u>(36,960)</u>	<u>(36,960)</u>	<u>-</u>
Net change in fund balances	<u>\$ (378,285)</u>	<u>\$ (378,285)</u>	<u>(150,487)</u>	<u>\$ 227,798</u>
Fund Balance, Beginning			<u>891,993</u>	
Fund Balance, Ending			<u>\$ 741,506</u>	

City of Galesburg, Illinois

Foreign Fire Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 48,000	\$ 62,685	\$ 75,570	\$ 12,885
Use of money and property	-	-	9,293	9,293
Total revenues	<u>48,000</u>	<u>62,685</u>	<u>84,863</u>	<u>22,178</u>
Expenditures				
Current:				
Public safety	<u>44,225</u>	<u>58,910</u>	<u>58,906</u>	<u>4</u>
Total expenditures	<u>44,225</u>	<u>58,910</u>	<u>58,906</u>	<u>4</u>
Net change in fund balances	<u>\$ 3,775</u>	<u>\$ 3,775</u>	<u>25,957</u>	<u>\$ 22,182</u>
Fund Balance, Beginning			<u>185,262</u>	
Fund Balance, Ending			<u>\$ 211,219</u>	

City of Galesburg, Illinois

Airport Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 6,400	\$ 6,400	\$ 1,851	\$ (4,549)
Charges for services	-	-	30	30
Intergovernmental	-	-	95,372	95,372
Use of money and property	<u>255,500</u>	<u>293,835</u>	<u>291,984</u>	<u>(1,851)</u>
Total revenues	<u>261,900</u>	<u>300,235</u>	<u>389,237</u>	<u>89,002</u>
Expenditures				
Current:				
General government	<u>307,135</u>	<u>349,175</u>	<u>363,057</u>	<u>(13,882)</u>
Total expenditures	<u>307,135</u>	<u>349,175</u>	<u>363,057</u>	<u>(13,882)</u>
Excess (deficiency) of revenues over expenditures	<u>(45,235)</u>	<u>(48,940)</u>	<u>26,180</u>	<u>75,120</u>
Other Financing Sources (Uses)				
Transfers in	47,035	47,035	-	47,035
Transfers out	<u>(1,800)</u>	<u>(1,800)</u>	<u>(1,800)</u>	<u>-</u>
Total other financing sources (uses)	<u>45,235</u>	<u>45,235</u>	<u>(1,800)</u>	<u>47,035</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (3,705)</u>	<u>24,380</u>	<u>\$ 28,085</u>
Fund Balance, Beginning			<u>94,925</u>	
Fund Balance, Ending			<u>\$ 119,305</u>	

City of Galesburg, Illinois

Property Redevelopment Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 90,699	\$ 90,699
Charges for services	337,500	337,500	71,216	(266,284)
Use of money and property	19,000	19,000	29,307	10,307
	<u>356,500</u>	<u>356,500</u>	<u>191,222</u>	<u>(165,278)</u>
Total revenues				
	<u>356,500</u>	<u>356,500</u>	<u>191,222</u>	<u>(165,278)</u>
Expenditures				
Current:				
General government	857,085	1,291,445	1,290,628	817
Capital Outlay	-	-	813	(813)
	<u>857,085</u>	<u>1,291,445</u>	<u>1,291,441</u>	<u>4</u>
Total expenditures				
	<u>857,085</u>	<u>1,291,445</u>	<u>1,291,441</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>(500,585)</u>	<u>(934,945)</u>	<u>(1,100,219)</u>	<u>(165,274)</u>
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	5,177	5,177
Transfers in	355,000	355,000	289,121	65,879
	<u>355,000</u>	<u>355,000</u>	<u>294,298</u>	<u>71,056</u>
Total other financing sources (uses)				
	<u>355,000</u>	<u>355,000</u>	<u>294,298</u>	<u>71,056</u>
Net change in fund balances	<u>\$ (145,585)</u>	<u>\$ (579,945)</u>	<u>(805,921)</u>	<u>\$ (225,976)</u>
Fund Balance, Beginning			<u>1,059,123</u>	
Fund Balance, Ending			<u>\$ 253,202</u>	

City of Galesburg, Illinois

Public Transportation Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 2,328,550	\$ 2,328,550	\$ 2,209,849	\$ (118,701)
Use of money and property	63,105	63,105	105,518	42,413
Miscellaneous	<u>-</u>	<u>-</u>	<u>720</u>	<u>720</u>
Total revenues	<u>2,391,655</u>	<u>2,391,655</u>	<u>2,316,087</u>	<u>(75,568)</u>
Expenditures				
Current:				
General government	<u>2,736,985</u>	<u>2,736,985</u>	<u>2,466,627</u>	<u>270,358</u>
Total expenditures	<u>2,736,985</u>	<u>2,736,985</u>	<u>2,466,627</u>	<u>270,358</u>
Excess (deficiency) of revenues over expenditures	<u>(345,330)</u>	<u>(345,330)</u>	<u>(150,540)</u>	<u>194,790</u>
Other Financing Sources (Uses)				
Transfers in	345,330	345,330	389,902	(44,572)
Transfers out	<u>-</u>	<u>-</u>	<u>(10,356)</u>	<u>10,356</u>
Total other financing sources (uses)	<u>345,330</u>	<u>345,330</u>	<u>379,546</u>	<u>(34,216)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>229,006</u>	<u>\$ 229,006</u>
Fund Balance (Deficit), Beginning			<u>(194,149)</u>	
Fund Balance, Ending			<u>\$ 34,857</u>	

City of Galesburg, Illinois

Public Transportation Projects Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 40,000	\$ 40,000	\$ 4,377	\$ (35,623)
Total revenues	40,000	40,000	4,377	(35,623)
Expenditures				
Current:				
General government	-	6,670	6,667	3
Total expenditures	-	6,670	6,667	3
Excess (deficiency) of revenues over expenditures	40,000	33,330	(2,290)	(35,620)
Other Financing Sources (Uses)				
Transfers in	-	-	10,356	(10,356)
Total other financing sources (uses)	-	-	10,356	(10,356)
Net change in fund balances	\$ 40,000	\$ 33,330	8,066	\$ (25,264)
Fund Balance, Beginning			88,850	
Fund Balance, Ending			\$ 96,916	

City of Galesburg, Illinois

911 Communication Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 138,890	\$ 138,890	\$ 132,678	\$ (6,212)
Total revenues	138,890	138,890	132,678	(6,212)
Expenditures				
Current:				
Public safety	138,890	138,890	132,678	6,212
Total expenditures	138,890	138,890	132,678	6,212
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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 531,000	\$ 531,000	\$ 524,879	\$ (6,121)
Intergovernmental	201,437	201,437	109,152	(92,285)
Charges for services	21,000	21,000	33,375	12,375
Use of money and property	74,089	74,089	86,132	12,043
Miscellaneous	-	-	28,140	28,140
Total revenues	827,526	827,526	781,678	(45,848)
Expenditures				
Current:				
General government	644,388	644,388	637,916	6,472
Public safety	282,000	282,000	191,809	90,191
Capital outlay	30,000	30,000	-	30,000
Total expenditures	956,388	956,388	829,725	126,663
Net change in fund balances	<u>\$ (128,862)</u>	<u>\$ (128,862)</u>	(48,047)	<u>\$ 80,815</u>
Fund Balance, Beginning			1,695,689	
Fund Balance, Ending			<u>\$ 1,647,642</u>	

City of Galesburg, Illinois

Grants Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 5,306,705	\$ 5,306,705	\$ 2,066,536	\$ (3,240,169)
Total revenues	5,306,705	5,306,705	2,066,536	(3,240,169)
Expenditures				
Current:				
General government	28,000	28,000	13,407	14,593
Public safety	295,750	415,110	305,088	110,022
Miscellaneous	266,500	337,005	1,350,318	(1,013,313)
Capital Outlay	5,607,020	6,486,230	1,234,140	5,252,090
Total expenditures	6,197,270	7,266,345	2,902,953	4,363,392
Excess (deficiency) of revenues over expenditures	(890,565)	(1,959,640)	(836,417)	1,123,223
Other Financing Sources (Uses)				
Transfers in	890,565	890,565	424,031	466,534
Total other financing sources (uses)	890,565	890,565	424,031	466,534
Net change in fund balances	\$ -	\$ (1,069,075)	(412,386)	\$ 656,689
Fund Balance (Deficit), Beginning			(208,757)	
Fund Balance (Deficit), Ending			\$ (621,143)	

City of Galesburg, Illinois

Community Improvements / Infrastructure Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,186,135	\$ 86,135
Use of money and property	11,000	11,000	35,868	24,868
Total revenues	<u>1,111,000</u>	<u>1,111,000</u>	<u>1,222,003</u>	<u>111,003</u>
Expenditures				
Current:				
General government	137,500	137,500	29,123	108,377
Capital Outlay	<u>750,000</u>	<u>750,000</u>	<u>-</u>	<u>750,000</u>
Total expenditures	<u>887,500</u>	<u>887,500</u>	<u>29,123</u>	<u>858,377</u>
Excess (deficiency) of revenues over expenditures	<u>223,500</u>	<u>223,500</u>	<u>1,192,880</u>	<u>969,380</u>
Other Financing Sources (Uses)				
Transfers in	250,000	-	-	-
Transfers out	<u>(713,135)</u>	<u>(713,135)</u>	<u>(712,851)</u>	<u>(284)</u>
Total other financing sources (uses)	<u>(463,135)</u>	<u>(713,135)</u>	<u>(712,851)</u>	<u>(284)</u>
Net change in fund balances	<u>\$ (239,635)</u>	<u>\$ (489,635)</u>	<u>480,029</u>	<u>\$ 969,664</u>
Fund Balance, Beginning			<u>484,913</u>	
Fund Balance, Ending			<u>\$ 964,942</u>	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
Expenditures				
Debt service:				
Principal	80,000	80,000	80,000	-
Interest and fiscal charges	38,980	38,980	38,630	350
Total expenditures	118,980	118,980	118,630	350
Excess (deficiency) of revenues over expenditures	(118,980)	(118,980)	(118,628)	352
Other Financing Sources (Uses)				
Transfers in	118,980	118,980	118,550	(430)
Total other financing sources (uses)	118,980	118,980	118,550	(430)
Net change in fund balances	\$ -	\$ -	(78)	\$ (78)
Fund Balance, Beginning			78	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2016 G.O. Bonds Debt Service Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Principal	440,000	440,000	440,000	-
Interest and fiscal charges	205,515	205,515	205,231	284
Total expenditures	645,515	645,515	645,231	284
Excess (deficiency) of revenues over expenditures	(645,515)	(645,515)	(645,231)	284
Other Financing Sources (Uses)				
Transfers in	645,515	645,515	645,231	(284)
Total other financing sources (uses)	645,515	645,515	645,231	(284)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2023 GO Bonds Debt Service Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Principal	275,000	275,000	275,000	-
Interest and fiscal charges	438,135	438,135	437,851	284
Total expenditures	713,135	713,135	712,851	284
Excess (deficiency) of revenues over expenditures	(713,135)	(713,135)	(712,851)	284
Other Financing Sources (Uses)				
Transfers in	713,135	713,135	712,851	(284)
Total other financing sources (uses)	713,135	713,135	712,851	(284)
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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 30,000	\$ 52,885	\$ 61,457	\$ 8,572
Use of money and property	100	100	856	756
Total revenues	30,100	52,985	62,313	9,328
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	30,100	52,985	62,313	9,328
Other Financing Sources (Uses)				
Transfers out	(30,100)	(52,985)	(52,983)	2
Total other financing sources (uses)	(30,100)	(52,985)	(52,983)	2
Net change in fund balances	\$ -	\$ -	9,330	\$ 9,330
Fund Balance, Beginning			10,223	
Fund Balance, Ending			\$ 19,553	

City of Galesburg, Illinois

2023 GO Bond Capital Expense Fund -

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

Year Ended December 31, 2024

	<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	\$ 100,000	\$ 100,000	\$ 218,718	\$ 118,718
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>218,718</u>	<u>118,718</u>
Expenditures				
Current:				
General government	-	-	2,238,308	(2,238,308)
Debt service:				
Interest and fiscal charges	5,000	5,000	1,776	3,224
Capital outlay	<u>4,750,000</u>	<u>4,750,000</u>	<u>-</u>	<u>4,750,000</u>
Total expenditures	<u>4,755,000</u>	<u>4,755,000</u>	<u>2,240,084</u>	<u>2,514,916</u>
Net change in fund balances	<u>\$ (4,655,000)</u>	<u>\$ (4,655,000)</u>	<u>(2,021,366)</u>	<u>\$ 2,633,634</u>
Fund Balance, Beginning			<u>4,981,863</u>	
Fund Balance, Ending			<u>\$ 2,960,497</u>	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,514,200	\$ 1,514,200	\$ 1,504,456	\$ (9,744)
Use of money and property	50,000	50,000	102,158	52,158
Total revenues	1,564,200	1,564,200	1,606,614	42,414
Expenditures				
Current:				
General government	246,000	246,000	245,276	724
Debt service:				
Interest and fiscal charges	7,490	7,490	7,487	3
Capital outlay	782,660	782,660	225	782,435
Total expenditures	1,036,150	1,036,150	252,988	783,162
Excess (deficiency) of revenues over expenditures	528,050	528,050	1,353,626	825,576
Other Financing Sources (Uses)				
Transfers out	(1,329,780)	(1,329,780)	(1,069,262)	260,518
Total other financing sources (uses)	(1,329,780)	(1,329,780)	(1,069,262)	260,518
Net change in fund balances	\$ (801,730)	\$ (801,730)	284,364	\$ 1,086,094
Fund Balance, Beginning			1,135,243	
Fund Balance, Ending			\$ 1,419,607	

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, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 119,640	\$ 119,640	\$ 159,256	\$ 39,616
Total revenues	119,640	119,640	159,256	39,616
Expenditures				
Current:				
Public works	205,800	205,800	111,797	94,003
Capital outlay	183,000	245,115	62,910	182,205
Total expenditures	388,800	450,915	174,707	276,208
Excess (deficiency) of revenues over expenditures	(269,160)	(331,275)	(15,451)	315,824
Other Financing Sources (Uses)				
Transfers in	210,360	210,360	261,821	51,461
Total other financing sources (uses)	210,360	210,360	261,821	51,461
Net change in fund balances	\$ (58,800)	\$ (120,915)	246,370	\$ 367,285
Fund Balance, Beginning			2,977,983	
Fund Balance, Ending			\$ 3,224,353	

City of Galesburg, Illinois

Computer Replacement Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 113,069	\$ 113,069
Use of money and property	54,845	54,845	73,700	18,855
Total revenues	54,845	54,845	186,769	131,924
Expenditures				
Current:				
General government	94,100	94,100	95,743	(1,643)
Capital outlay	205,000	215,000	-	215,000
Total expenditures	299,100	309,100	95,743	213,357
Excess (deficiency) of revenues over expenditures	(244,255)	(254,255)	91,026	345,281
Other Financing Sources (Uses)				
Transfers in	205,560	205,560	205,560	-
Total other financing sources (uses)	205,560	205,560	205,560	-
Net change in fund balances	\$ (38,695)	\$ (48,695)	296,586	\$ 345,281
Fund Balance, Beginning			1,267,802	
Fund Balance, Ending			\$ 1,564,388	

City of Galesburg, Illinois

Vehicle Replacement Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 58,640	\$ 58,640	\$ 254,895	\$ 196,255
Total revenues	58,640	58,640	254,895	196,255
Expenditures				
Current:				
General government	155,000	155,000	37,974	117,026
Capital outlay	653,950	2,868,520	2,985,542	(117,022)
Total expenditures	808,950	3,023,520	3,023,516	4
Excess (deficiency) of revenues over expenditures	(750,310)	(2,964,880)	(2,768,621)	196,259
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	32,150	(32,150)
Transfers in	294,960	943,200	1,070,457	(127,257)
Total other financing sources (uses)	294,960	943,200	1,102,607	(159,407)
Net change in fund balances	\$ (455,350)	\$ (2,021,680)	(1,666,014)	\$ 355,666
Fund Balance, Beginning			6,548,261	
Fund Balance, Ending			\$ 4,882,247	

City of Galesburg, Illinois

Players Fields Fund -

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

Year Ended December 31, 2024

	<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	\$ 4,600	\$ 4,600	\$ 2,797	\$ (1,803)
Total revenues	<u>4,600</u>	<u>4,600</u>	<u>2,797</u>	<u>(1,803)</u>
Expenditures				
Current:				
Culture and recreation	<u>4,600</u>	<u>4,600</u>	<u>1,319</u>	<u>3,281</u>
Total expenditures	<u>4,600</u>	<u>4,600</u>	<u>1,319</u>	<u>3,281</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>1,478</u>	<u>\$ 1,478</u>
Fund Balance, Beginning			<u>25,936</u>	
Fund Balance, Ending			<u>\$ 27,414</u>	

City of Galesburg, Illinois

Capital Planning Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 50,000	\$ 50,000	\$ 270,069	\$ 220,069
Miscellaneous	-	-	5,000	5,000
Total revenues	50,000	50,000	275,069	225,069
Expenditures				
Current:				
Economic development	15,000	78,095	58,660	19,435
Miscellaneous	260,000	329,085	134,308	194,777
Capital outlay	3,440,000	3,835,280	1,437,610	2,397,670
Total expenditures	3,715,000	4,242,460	1,630,578	2,611,882
Excess (deficiency) of revenues over expenditures	(3,665,000)	(4,192,460)	(1,355,509)	2,836,951
Other Financing Sources (Uses)				
Transfers in	-	-	1,000,000	(1,000,000)
Total other financing sources (uses)	-	-	1,000,000	(1,000,000)
Net change in fund balances	\$ (3,665,000)	\$ (4,192,460)	(355,509)	\$ 3,836,951
Fund Balance, Beginning			6,368,983	
Fund Balance, Ending			\$ 6,013,474	

City of Galesburg, Illinois

TIF IV Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 345,930	\$ 345,930	\$ 388,145	\$ 42,215
Use of money and property	30,000	30,000	55,953	25,953
Miscellaneous	-	-	750	750
Total revenues	375,930	375,930	444,848	68,918
Expenditures				
Current:				
General government	2,750	91,075	88,996	2,079
Miscellaneous	584,640	1,058,405	264,817	793,588
Capital outlay	-	10,540	-	10,540
Total expenditures	587,390	1,160,020	353,813	806,207
Net change in fund balances	\$ (211,460)	\$ (784,090)	91,035	\$ 875,125
Fund Balance, Beginning			1,095,422	
Fund Balance, Ending			\$ 1,186,457	

City of Galesburg, Illinois

TIF V Fund -

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

Year Ended December 31, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 8,380	\$ 8,380	\$ 11,861	\$ 3,481
Use of money and property	<u>1,300</u>	<u>1,300</u>	<u>2,724</u>	<u>1,424</u>
Total revenues	<u>9,680</u>	<u>9,680</u>	<u>14,585</u>	<u>4,905</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 9,680</u>	<u>\$ 9,680</u>	14,585	<u>\$ 4,905</u>
Fund Balance, Beginning			<u>49,249</u>	
Fund Balance, Ending			<u>\$ 63,834</u>	

City of Galesburg, Illinois

Linwood Cemetery Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 3,000	\$ 3,465	\$ 6,578	\$ 3,113
Total revenues	3,000	3,465	6,578	3,113
Expenditures				
Current:				
General government	1,200	1,200	1,086	114
Total expenditures	1,200	1,200	1,086	114
Excess (deficiency) of revenues over expenditures	1,800	2,265	5,492	3,227
Other Financing Sources (Uses)				
Transfers out	(1,800)	(2,265)	(2,378)	(113)
Total other financing sources (uses)	(1,800)	(2,265)	(2,378)	(113)
Net change in fund balances	\$ -	\$ -	3,114	\$ 3,114
Fund Balance, Beginning			79,899	
Fund Balance, Ending			\$ 83,013	

City of Galesburg, Illinois

East Linwood Cemetery Fund -

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

Year Ended December 31, 2024

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 14,000	\$ 18,220	\$ 42,448	\$ 24,228
Miscellaneous	15,500	15,500	13,050	(2,450)
Total revenues	29,500	33,720	55,498	21,778
Expenditures				
Current:				
General government	6,500	6,500	6,148	352
Total expenditures	6,500	6,500	6,148	352
Excess (deficiency) of revenues over expenditures	23,000	27,220	49,350	22,130
Other Financing Sources (Uses)				
Transfers out	(12,000)	(16,220)	(16,216)	4
Total other financing sources (uses)	(12,000)	(16,220)	(16,216)	4
Net change in fund balances	\$ 11,000	\$ 11,000	33,134	\$ 22,134
Fund Balance, Beginning			538,173	
Fund Balance, Ending			\$ 571,307	

City of Galesburg, Illinois

Component Unit -
Statement of Net Position and Governmental Funds Combining Balance Sheet
December 31, 2024

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Net Position
Assets					
Cash and cash equivalents	\$ 1,547,283	\$ 392,582	\$ 1,939,865	\$ -	\$ 1,939,865
Investments	-	2,445,524	2,445,524	-	2,445,524
Receivables (net):					
Property tax receivable	1,945,430	-	1,945,430	-	1,945,430
Accounts	252	1,060	1,312	-	1,312
Loans	-	1,000,000	1,000,000	(1,000,000)	-
Due from other governments	-	-	-	-	-
Prepaid items	38,734	-	38,734	-	38,734
Capital assets not being depreciated	-	-	-	1,592,412	1,592,412
Capital assets being depreciated, net of accumulated depreciation	-	804	804	18,838,189	18,838,993
Total assets	3,531,699	3,839,970	7,371,669	19,430,601	26,802,270
Deferred Outflows of Resources					
Deferred outflows related to pensions	-	-	-	330,113	330,113
Deferred outflows related to OPEB	-	-	-	4,164	4,164
Total deferred outflows of resources	-	-	-	334,277	334,277
Liabilities					
Current liabilities:					
Accounts payable	250,635	1,856	252,491	-	252,491
Accrued liabilities	31,589	-	31,589	-	31,589
Payroll taxes payable	-	3,004	3,004	-	3,004
Due to other governments	1,000,080	-	1,000,080	(1,000,000)	80
Due to component unit	1,286	-	1,286	-	1,286
Advances from primary government	356,513	-	356,513	-	356,513
Unearned revenues	8,500	-	8,500	-	8,500
Noncurrent liabilities:					
Due within one year	-	-	-	71,788	71,788
Due in more than one year	-	-	-	359,003	359,003
Total liabilities	1,648,603	4,860	1,653,463	(569,209)	1,084,254
Deferred Inflows of Resources					
Property taxes levied for future periods	1,945,430	-	1,945,430	-	1,945,430
Deferred inflows related to pensions	-	-	-	25,712	25,712
Deferred inflows related to OPEB	-	-	-	6,291	6,291
Total deferred inflows of resources	1,945,430	-	1,945,430	32,003	1,977,433
Fund Balance / Net Position					
Net investment in capital assets	-	-	-	20,431,405	20,431,405
Nonspendable	38,734	-	38,734	(38,734)	-
Temporary restricted, Foundation	-	835,436	835,436	-	835,436
Unassigned/Unrestricted	(101,068)	2,999,674	2,898,606	(90,587)	2,808,019
Total fund balance/net position	\$ (62,334)	\$ 3,835,110	\$ 3,772,776	\$ 20,302,084	\$ 24,074,860

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, 2024

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Activities
Revenues					
Property taxes	\$ 1,880,104	\$ -	\$ 1,880,104	\$ -	\$ 1,880,104
Intergovernmental	6,271,992	-	6,271,992	(4,611,911)	1,660,081
Licenses and permits	2,097	-	2,097	-	2,097
Charges for services	1,573	-	1,573	-	1,573
Fines and fees	1,775	-	1,775	-	1,775
Use of money and property	114,171	249,032	363,203	-	363,203
Miscellaneous	731,121	779,891	1,511,012	-	1,511,012
Total revenues	9,002,833	1,028,923	10,031,756	(4,611,911)	5,419,845
Expenditures/Expenses					
Current:					
Culture and recreation	3,645,367	913,925	4,559,292	11,135	4,570,427
Capital outlay	1,225,582	-	1,225,582	(1,225,582)	-
Debt service:					
Principal retirement	4,001,000	-	4,001,000	(4,001,000)	-
Interest and fiscal charges	318,919	-	318,919	(53,180)	265,739
Total expenditures/expenses	9,190,868	913,925	10,104,793	(5,268,627)	4,836,166
Excess (deficiency) of revenues over expenditures	(188,035)	114,998	(73,037)	656,716	583,679
Other Financing Sources (Uses)					
Transfers in	2,535,917	-	2,535,917	(2,535,917)	-
Transfers out	(2,535,917)	-	(2,535,917)	2,535,917	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance/net position	(188,035)	114,998	(73,037)	656,716	583,679
Fund Balance/Net Position, Beginning	125,701	3,720,112	3,845,813	19,645,368	23,491,181
Fund Balance/Net Position, Ending	\$ (62,334)	\$ 3,835,110	\$ 3,772,776	\$ 20,302,084	\$ 24,074,860

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.	148 - 157
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).	158 - 166
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.	167 - 169
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.	170 - 173
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.	174 - 177

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)

	<u>2015*</u>	<u>2016</u>	<u>2017</u>	<u>2018**</u>
Governmental activities:				
Net investment in capital assets	\$ 63,739,737	\$ 63,792,831	\$ 65,500,187	\$ 66,126,310
Restricted	9,079,864	10,624,226	11,440,849	9,382,619
Unrestricted	<u>(19,157,970)</u>	<u>(21,878,584)</u>	<u>(26,361,249)</u>	<u>(44,150,644)</u>
Total governmental activities net position	<u>\$ 53,661,631</u>	<u>\$ 52,538,473</u>	<u>\$ 50,579,787</u>	<u>\$ 31,358,285</u>
Business-type activities:				
Net investment in capital assets	\$ 17,144,205	\$ 17,947,204	\$ 18,662,529	\$ 18,786,318
Restricted	1,882,380	1,931,899	115,195	-
Unrestricted	<u>8,627,065</u>	<u>8,585,924</u>	<u>10,233,257</u>	<u>9,563,406</u>
Total business-type activities net position	<u>\$ 27,653,650</u>	<u>\$ 28,465,027</u>	<u>\$ 29,010,981</u>	<u>\$ 28,349,724</u>
Primary government:				
Net investment in capital assets	\$ 80,883,942	\$ 81,740,035	\$ 84,162,716	\$ 84,912,628
Restricted	10,962,244	12,556,125	11,556,044	9,382,619
Unrestricted	<u>(10,530,905)</u>	<u>(13,292,660)</u>	<u>(16,127,992)</u>	<u>(34,587,238)</u>
Total primary government net position	<u>\$ 81,315,281</u>	<u>\$ 81,003,500</u>	<u>\$ 79,590,768</u>	<u>\$ 59,708,009</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.

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 70,078,243	\$ 70,812,000	\$ 71,628,870	\$ 74,342,164	\$ 76,426,334	\$ 78,092,456
8,796,867	8,464,898	8,556,462	14,029,551	11,445,414	11,669,450
<u>(50,444,236)</u>	<u>(56,479,267)</u>	<u>(57,474,570)</u>	<u>(54,193,129)</u>	<u>(47,543,806)</u>	<u>(44,082,749)</u>
<u>\$ 28,430,874</u>	<u>\$ 22,797,631</u>	<u>\$ 22,710,762</u>	<u>\$ 34,178,586</u>	<u>\$ 40,327,942</u>	<u>\$ 45,679,157</u>
\$ 19,486,089	\$ 21,470,231	\$ 22,398,727	\$ 23,302,567	\$ 23,345,738	\$ 23,389,769
-	-	-	1,065,999	-	-
<u>9,478,377</u>	<u>8,400,225</u>	<u>8,943,695</u>	<u>8,733,821</u>	<u>11,708,385</u>	<u>14,128,979</u>
<u>\$ 28,964,466</u>	<u>\$ 29,870,456</u>	<u>\$ 31,342,422</u>	<u>\$ 33,102,387</u>	<u>\$ 35,054,123</u>	<u>\$ 37,518,748</u>
\$ 89,564,332	\$ 92,282,231	\$ 94,027,597	\$ 97,644,731	\$ 99,772,072	\$ 101,482,225
8,796,867	8,464,898	8,556,462	15,095,550	11,445,414	11,669,450
<u>(40,965,859)</u>	<u>(48,079,042)</u>	<u>(48,530,875)</u>	<u>(45,459,308)</u>	<u>(35,835,421)</u>	<u>(29,953,770)</u>
<u>\$ 57,395,340</u>	<u>\$ 52,668,087</u>	<u>\$ 54,053,184</u>	<u>\$ 67,280,973</u>	<u>\$ 75,382,065</u>	<u>\$ 83,197,905</u>

City of Galesburg, Illinois

Changes In Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	2015	2016	2017	2018
Expenses				
Governmental activities:				
General government	\$ 9,380,664	\$ 8,248,902	\$ 9,306,471	\$ 10,992,849
Economic development	1,905,456	2,268,500	2,008,950	3,389,260
Public safety	16,456,993	18,224,515	22,072,437	21,413,721
Public works	5,811,833	6,973,467	6,710,310	6,658,379
Culture and recreation	3,801,421	3,641,663	4,224,280	4,566,350
Interest on long-term debt	199,491	430,255	425,771	395,346
Total governmental activities expenses	37,555,858	39,787,302	44,748,219	47,415,905
Business-Type Activities				
Water	5,067,996	5,419,955	5,920,927	6,076,418
Refuse	2,244,566	2,305,095	2,391,562	2,530,820
Total business-type activities expenses	7,312,562	7,725,050	8,312,489	8,607,238
Total primary government expenses	44,868,420	47,512,352	53,060,708	56,023,143
Program Revenue				
Governmental activities:				
Charges for services:				
General government	2,700,392	2,398,183	2,575,497	2,801,320
Economic development	6,525	5,990	5,310	3,798
Public safety	1,114,419	1,189,755	1,246,902	1,193,653
Public works	60,114	43,562	75,899	66,469
Culture and recreation	895,304	909,345	879,680	887,535
Operating grants and contributions:				
General government	1,134,256	1,362,415	2,982,046	3,647,909
Public safety	353,202	62,545	504,469	138,824
Public works	-	-	-	-
Capital grants and contributions:				
General government	6,209,660	380,165	1,757,054	849,360
Public works	8,185,232	1,903,931	420,860	108,545
Total governmental activities program revenue	20,659,104	8,255,891	10,447,717	9,697,413
Business-Type Activities				
Charges for services:				
Water	5,830,076	6,042,198	6,154,575	6,599,837
Refuse	2,312,419	2,358,692	2,468,372	2,528,662
Operating grants and contributions:				
Water	-	-	-	-
Capital grants and contributions:				
Water	596,610	-	-	-
Total business-type activities program revenues	8,739,105	8,400,890	8,622,947	9,128,499
Total primary government program revenues	29,398,209	16,656,781	19,070,664	18,825,912
Net (Expense) Revenue				
Governmental activities	(16,896,754)	(31,531,411)	(34,300,502)	(37,718,492)
Business-type activities	1,426,543	675,840	310,458	521,261
Total primary government net expense	(15,470,211)	(30,855,571)	(33,990,044)	(37,197,231)

2019	2020	2021	2022	2023	2024
\$ 10,651,157	\$ 11,550,509	\$ 12,231,634	\$ 9,560,432	\$ 12,712,002	\$ 12,301,845
1,967,235	2,089,501	1,737,407	2,730,864	4,623,157	2,934,661
24,782,293	26,287,931	24,473,488	20,772,599	19,968,692	20,814,296
6,272,794	6,348,081	6,522,596	8,037,839	6,290,111	6,650,721
3,970,192	4,596,048	3,849,239	4,209,597	4,570,406	4,956,499
362,007	337,940	322,655	298,940	568,455	348,220
48,005,678	51,210,010	49,137,019	45,610,271	48,732,823	48,006,242
6,381,984	6,431,060	5,348,804	5,604,925	5,895,026	5,926,275
2,579,990	2,688,662	2,794,057	2,821,965	2,867,189	3,179,198
8,961,974	9,119,722	8,142,861	8,426,890	8,762,215	9,105,473
56,967,652	60,329,732	57,279,880	54,037,161	57,495,038	57,111,715
2,935,246	2,906,591	3,436,233	3,535,118	3,838,760	3,717,807
39,030	287,559	19,853	186,116	658,724	72,666
1,204,958	1,132,756	1,362,274	1,301,104	1,397,930	1,495,830
84,673	73,722	475,806	56,567	48,520	227,550
865,211	642,741	868,407	1,070,820	1,316,160	1,377,067
4,851,809	6,468,193	5,683,340	8,317,332	5,659,175	4,608,868
67,221	82,279	102,839	157,712	277,525	54,964
-	19,507	2,584	70	636	323
58,973	289,396	125,379	235,354	428,396	116,783
2,058,593	1,202,371	710,749	2,338,896	107,234	431,663
12,165,714	13,105,115	12,787,464	17,199,089	13,733,060	12,103,521
6,678,978	7,203,364	6,776,659	7,149,257	7,426,343	7,599,359
2,599,519	2,686,297	2,812,322	2,902,703	3,083,941	3,229,069
30,599	776	-	-	-	-
-	-	-	-	-	-
9,309,096	9,890,437	9,588,981	10,051,960	10,510,284	10,828,428
21,474,810	22,995,552	22,376,445	27,251,049	24,243,344	22,931,949
(35,839,964)	(38,104,895)	(36,349,555)	(28,411,182)	(34,999,763)	(35,902,721)
347,122	770,715	1,446,120	1,625,070	1,748,069	1,722,955
(35,492,842)	(37,334,180)	(34,903,435)	(26,786,112)	(33,251,694)	(34,179,766)

(Continued)

City of Galesburg, Illinois

Changes In Net Position (Continued)

Last Ten Fiscal Years

(Accrual Basis of Accounting)

(Unaudited)

	2015	2016	2017	2018
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	\$ 8,458,821	\$ 9,033,770	\$ 9,541,732	\$ 9,419,335
State income tax	4,197,294	3,874,965	3,757,675	4,051,395
Sales taxes	9,008,695	9,138,074	9,138,895	9,446,869
Local utility taxes	-	2,218,708	2,228,891	2,431,396
Other taxes	4,830,219	4,817,168	4,995,660	4,885,938
Franchise fees	406,266	418,674	422,760	403,957
Investment earnings	168,384	299,277	446,537	714,247
Miscellaneous	705,344	607,617	1,809,666	887,002
Transfers	-	-	-	-
Total governmental activities	27,775,023	30,408,253	32,341,816	32,240,139
Business-type activities:				
Investment earnings	50,280	67,068	99,641	202,127
Miscellaneous	15,757	68,469	135,855	77,729
Transfers	-	-	-	-
Total business-type activities	66,037	135,537	235,496	279,856
Total primary government	27,841,060	30,543,790	32,577,312	32,519,995
Changes in net position:				
Governmental activities	10,878,269	(1,123,158)	(1,958,686)	(5,478,353)
Business-type activities	1,492,580	811,377	545,954	801,117
Total primary government	\$ 12,370,849	\$ (311,781)	\$ (1,412,732)	\$ (4,677,236)

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485	\$ 9,381,410
4,540,628	4,982,939	5,507,912	6,152,641	6,001,710	6,238,510
9,476,544	10,024,794	11,947,870	11,845,330	12,600,846	13,555,457
2,332,084	2,155,282	2,366,807	2,600,963	2,274,200	2,245,457
5,199,506	4,381,227	6,001,666	8,056,559	7,322,889	6,281,990
393,739	379,892	385,366	372,904	335,368	276,622
923,548	437,168	137,747	660,743	2,646,435	2,797,929
381,051	455,957	344,623	544,091	577,533	476,561
-	-	-	-	361,653	-
<u>32,912,553</u>	<u>32,471,652</u>	<u>36,262,686</u>	<u>39,879,006</u>	<u>41,149,119</u>	<u>41,253,936</u>
267,620	128,670	24,742	138,802	565,320	741,670
-	6,605	1,104	(3,907)	-	-
-	-	-	-	(361,653)	-
<u>267,620</u>	<u>135,275</u>	<u>25,846</u>	<u>134,895</u>	<u>203,667</u>	<u>741,670</u>
<u>33,180,173</u>	<u>32,606,927</u>	<u>36,288,532</u>	<u>40,013,901</u>	<u>41,352,786</u>	<u>41,995,606</u>
(2,927,411)	(5,633,243)	(86,869)	11,467,824	6,149,356	5,351,215
<u>614,742</u>	<u>905,990</u>	<u>1,471,966</u>	<u>1,759,965</u>	<u>1,951,736</u>	<u>2,464,625</u>
<u>\$ (2,312,669)</u>	<u>\$ (4,727,253)</u>	<u>\$ 1,385,097</u>	<u>\$ 13,227,789</u>	<u>\$ 8,101,092</u>	<u>\$ 7,815,840</u>

(Concluded)

City of Galesburg, Illinois

Fund Balances, Governmental Funds
 Last Ten Fiscal Years
 (Modified Accrual Basis of Accounting)
 (Unaudited)

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund				
Nonspendable	\$ 352,361	\$ 314,201	\$ 363,528	\$ 293,356
Restricted	29,823	29,889	12,795	12,795
Committed	192,766	232,553	209,009	199,801
Unassigned	<u>6,587,692</u>	<u>6,573,454</u>	<u>6,991,851</u>	<u>8,272,593</u>
Total general fund	<u>7,162,642</u>	<u>7,150,097</u>	<u>7,577,183</u>	<u>8,778,545</u>
All Other Governmental Funds				
Nonspendable	540,602	495,305	506,234	539,799
Restricted	7,645,407	17,784,956	14,294,156	9,638,418
Committed	7,970,913	8,789,239	9,737,039	10,350,686
Assigned	12,582,445	12,105,602	12,397,721	12,931,691
Unassigned	<u>(1,254,144)</u>	<u>(1,199,351)</u>	<u>(1,229,928)</u>	<u>(1,598,320)</u>
Total all other government funds	<u>\$ 27,485,223</u>	<u>\$ 37,975,751</u>	<u>\$ 35,705,222</u>	<u>\$ 31,862,274</u>

2019	2020	2021	2022	2023	2024
\$ 266,254	\$ 380,886	\$ 1,057,855	\$ 1,039,485	\$ 985,530	\$ 985,899
12,795	12,792	12,795	12,795	12,795	12,795
199,650	222,856	260,206	627,065	580,948	149,142
9,626,180	11,312,598	12,253,147	11,235,783	10,753,599	10,037,392
10,104,879	11,929,132	13,584,003	12,915,128	12,332,872	11,185,228
547,179	644,250	681,797	753,851	822,335	692,517
8,026,131	7,423,477	7,715,696	7,332,468	10,857,164	10,666,447
10,190,597	9,914,430	11,278,469	15,093,042	11,481,506	11,169,731
13,530,588	14,127,134	14,760,350	17,636,575	22,816,868	21,555,881
(1,297,267)	(2,079,200)	(1,286,643)	(1,261,915)	(430,579)	(631,718)
<u>\$ 30,997,228</u>	<u>\$ 30,030,091</u>	<u>\$ 33,149,669</u>	<u>\$ 39,554,021</u>	<u>\$ 45,547,294</u>	<u>\$ 43,452,858</u>

City of Galesburg, Illinois

Changes In Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	2015	2016	2017	2018
Revenues				
Property taxes	\$ 8,458,821	\$ 9,033,770	\$ 9,541,732	\$ 9,419,335
Other taxes	7,459,717	9,955,260	10,235,859	10,566,961
Intergovernmental	20,150,887	14,044,207	17,247,795	16,044,387
Licenses and permits	313,835	311,327	329,799	338,115
Charges for services	1,254,793	966,862	1,057,294	1,220,539
Fines and fees	334,872	344,590	419,615	447,782
Use of money and property	1,905,241	2,005,080	2,133,287	2,422,328
Other, primarily contributions	699,301	440,584	723,846	266,926
Total revenues	40,577,467	37,101,680	41,689,227	40,726,373
Expenditures				
General government	7,345,258	6,945,661	6,714,688	7,329,243
Economic development	1,102,282	794,240	717,245	2,391,827
Public safety	15,473,856	15,118,405	16,384,103	16,407,314
Public works	4,465,772	5,416,330	4,738,099	4,749,904
Culture and recreation	3,688,566	3,342,100	3,625,399	3,751,977
Other	2,835,652	1,427,368	2,567,311	3,177,276
Debt service:				
Principal	837,725	1,210,000	1,225,000	1,275,000
Interest and fiscal agent fees	227,930	477,632	470,249	433,749
Capital outlay	5,522,623	1,801,654	7,098,520	4,518,683
Total expenditures	41,499,664	36,533,390	43,540,614	44,034,973
Excess of revenues (under) expenditures	(922,197)	568,290	(1,851,387)	(3,308,600)
Other Financing Sources (Uses)				
Issuance of long-term debt	-	9,600,000	-	-
Proceeds from sale of capital assets	31,378	2,243	7,944	43,239
Bond premium	-	307,450	-	-
Transfers in	2,172,027	2,209,391	2,638,340	3,710,458
Transfers out	(2,172,027)	(2,209,391)	(2,638,340)	(3,086,683)
Total other financing sources (uses)	31,378	9,909,693	7,944	667,014
Net changes in fund balance	\$ (890,819)	\$ 10,477,983	\$ (1,843,443)	\$ (2,641,586)
Debt service as a percentage of noncapital expenditures	2.96%	4.86%	4.65%	4.32%

2019	2020	2021	2022	2023	2024
\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485	\$ 9,381,410
10,660,820	10,351,443	12,264,603	12,792,002	13,097,085	13,813,706
18,493,997	20,080,853	23,090,773	27,673,238	23,722,879	22,106,892
363,599	299,889	387,349	414,252	441,907	447,872
1,108,239	1,341,266	1,270,663	1,442,403	2,078,707	1,367,911
407,934	329,410	409,238	368,295	340,971	390,113
2,598,159	1,801,196	1,910,734	2,672,003	4,882,140	4,986,043
268,736	422,934	242,792	217,521	306,730	278,966
43,566,937	44,281,384	49,146,847	55,225,489	53,898,904	52,772,913
7,779,109	8,612,597	8,879,242	8,301,225	9,017,289	11,405,673
1,029,517	1,577,452	447,032	1,665,848	3,702,393	1,957,744
17,150,554	17,887,688	18,088,721	22,269,607	21,819,222	23,212,915
4,235,111	4,480,544	4,854,619	6,426,486	4,275,232	4,841,968
3,419,021	2,992,771	3,691,776	4,082,207	4,139,747	4,654,474
3,104,994	2,983,306	4,249,018	2,372,214	4,093,425	2,236,284
1,280,000	710,000	735,000	838,790	875,880	850,666
393,092	361,859	345,182	320,101	413,871	692,437
4,725,897	3,832,577	3,086,723	3,252,007	5,948,672	6,228,688
43,117,295	43,438,794	44,377,313	49,528,485	54,285,731	56,080,849
449,642	842,590	4,769,534	5,697,004	(386,827)	(3,307,936)
-	-	-	-	4,920,000	-
11,646	14,526	4,915	8,873	15,508	50,581
-	-	-	-	500,683	-
4,931,368	4,935,333	4,576,963	11,392,665	9,124,359	5,146,474
(4,931,368)	(4,935,333)	(4,576,963)	(11,363,065)	(8,762,706)	(5,131,199)
11,646	14,526	4,915	38,473	5,797,844	65,856
\$ 461,288	\$ 857,116	\$ 4,774,449	\$ 5,735,477	\$ 5,411,017	\$ (3,242,080)
4.36%	2.71%	2.62%	2.50%	2.67%	3.10%

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	
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
2023	1.00907	0.93226	0.07180	0.43228	0.13324	2.579
2024	0.99710	0.92348	0.06841	0.45481	0.12717	2.571

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
4.59146	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
4.70658	1.29769	0.30355	0.59083
4.94398	1.26419	0.29855	0.62082

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
2015	\$ 173,299,061	\$ 114,388,506	\$ 8,644,310	\$ 951,950	\$ 22,467,177	\$ 319,751,004
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
2023	205,340,082	137,125,759	9,462,180	1,161,630	43,895,366	396,985,017
2024	227,637,814	133,082,355	9,404,850	1,236,340	45,301,145	416,662,504

Source: City Assessor's Office

Total Gross Assessed Value	Total Direct Tax Rate	Total Estimated Actual Value	Value as a Percentage of Actual Value	
\$ 392,841,567	2.890	\$ 1,178,524,701	33.33	%
397,944,982	2.899	1,193,834,946	33.33	
409,290,589	2.869	1,227,871,767	33.33	
412,320,399	2.833	1,236,961,197	33.33	
423,201,708	2.798	1,269,605,124	33.33	
430,529,946	2.746	1,291,589,838	33.33	
440,893,148	2.783	1,322,679,444	33.33	
446,459,765	2.579	1,339,379,295	33.33	
472,258,356	-	1,416,775,068	33.33	
506,842,239	2.571	1,520,526,717	33.33	

City of Galesburg, Illinois

Principal Property Taxpayers
Current Year and Ten Years Ago
(Unaudited)

Taxpayer	2024		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 43,895,366	1	10.53%
OSF Healthcare	7,581,730	2	1.82%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	5,547,540	3	1.33%
Wal-Mart	4,337,380	4	1.04%
HyVee Food Stores Inc	2,936,680	5	0.70%
Y & O Galesburg LLC et al	2,897,960	6	0.70%
Phoenix Galesburg Industrial	2,697,420	7	0.65%
Lowes Home Centers	2,440,110	8	0.59%
Rural Rentals LLC	2,030,780	9	0.49%
United Facilities	1,972,120	10	0.47%
Total	<u>\$ 76,337,086</u>		<u>18.32%</u>

	2014		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 22,467,177	1	7.10%
OSF Healthcare	5,801,520	4	1.83%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	5,849,200	3	1.85%
Wal-Mart	4,055,460	5	1.28%
HyVee Food Stores Inc	2,390,470	8	0.76%
Lowes Home Centers	2,250,080	9	0.71%
United Facilities	1,956,550	10	0.62%
Galesburg Hospital Corp	7,165,080	2	2.26%
Menard Inc	3,035,810	6	0.96%
The Villas at Carl Sanburg LLC	2,446,530	7	0.77%
Total	<u>\$ 57,417,877</u>		<u>18.14%</u>

Source: City Assessor's Office

City of Galesburg, Illinois

Property Tax Levies And Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year Ended	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
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
2023	2022	9,707,911	9,587,181	98.76	(52,313)	9,639,494	99.30
2024	2023	10,182,398	10,087,407	99.07	(17,477)	10,104,884	99.24

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)

	2015	2016	2017	2018
General merchandise	\$ 1,180,549	\$ 1,143,338	\$ 1,119,726	\$ 1,155,822
Food	852,400	839,231	844,909	887,874
Drinking and eating places	587,733	584,949	588,154	601,763
Apparel	52,410	48,951	41,999	41,051
Furniture, H.H. and radio	107,874	118,568	106,393	95,384
Lumber, bldg, hardware	564,372	561,379	551,685	553,147
Automotive and filling stations	1,117,935	1,141,555	1,244,062	1,274,273
Drugs and misc retail	652,330	700,735	695,764	725,894
Agriculture and all others	274,843	291,533	365,289	368,029
Manufacturers	20,238	55,836	(4,388)	28,236
Total	<u>\$ 5,410,685</u>	<u>\$ 5,486,074</u>	<u>\$ 5,553,593</u>	<u>\$ 5,731,473</u>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%
Number of taxpayers	775	754	765	723

Source: Illinois Department of Revenue

* Due to a new Illinois law regarding tax collection by remote retailers, the number of taxpayers increased significantly.

2019	2020	2021	2022	2023	2024
\$ 1,176,875	\$ 1,136,015	\$ 1,223,851	\$ 1,237,855	\$ 1,280,932	\$ 1,426,191
922,281	1,225,462	990,136	1,042,657	1,054,178	1,081,416
623,848	557,267	670,960	696,592	745,783	759,841
41,812	29,809	47,729	34,853	31,527	31,331
91,477	89,894	107,324	92,449	86,738	87,720
588,515	689,217	719,818	719,177	704,680	690,902
1,239,553	1,106,763	1,409,305	1,330,122	1,338,450	1,350,305
780,583	880,485	1,201,690	1,188,987	1,272,690	1,348,529
296,518	340,245	529,606	461,509	476,397	504,481
28,407	57,732	21,280	43,037	45,682	48,366
<u>\$ 5,789,868</u>	<u>\$ 6,112,887</u>	<u>\$ 6,921,699</u>	<u>\$ 6,847,238</u>	<u>\$ 7,037,057</u>	<u>\$ 7,329,082</u>
1.00%	1.00%	1.00%	1.00%	1.25%	1.25%
730	702	2,545*	3,301	4,046	4,886

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
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
2023	1.25000	1.50000	6.25000	9.00000
2024	1.25000	1.50000	6.25000	9.00000

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				Leases	Debt Per Capita
	General Obligation Bonds	Less Amount Available in Debt Service	Net General Bonded Debt	Notes Payable		
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	-	121,546	694.56
2023	13,018,881	-	13,018,881	-	55,666	817.51
2024	12,063,912	-	12,063,912	-	-	817.51

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 2023

Business-Type Activities			Total Primary Government	Percentage of Actual Property Value	Percentage of Personal Income	Per Capita
General Obligation Bonds	Revenue Bonds	Notes Payable				
\$ 8,487,752	\$ 8,918,557	\$ 662,492	\$ 24,028,364	2.04	1.272	\$ 758.09
8,080,920	8,728,140	621,086	32,039,054	2.68	1.708	1,010.82
16,473,747	-	579,680	30,392,930	2.48	1.620	987.78
15,600,530	-	538,274	28,165,007	2.28	1.451	915.37
14,705,090	-	496,869	25,917,181	2.04	1.330	836.42
13,788,161	-	455,463	24,224,993	1.88	1.127	806.10
12,855,524	-	414,058	22,493,456	1.70	0.959	757.05
11,891,596	-	372,652	20,813,585	1.55	0.911	711.45
10,902,231	-	331,246	24,308,024	1.72	1.011	830.90
9,887,596	-	289,840	22,241,348	1.46	*	763.52

City of Galesburg, Illinois

Direct and Overlapping Governmental Activities Debt
 For the Year Ended December 31, 2024
 (Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to City (1)</u>	<u>Estimated Share of Overlapping Debt (2)</u>
Knox County	\$ 10,261,933	39.00 %	\$ 4,002,154
Community Unit School District #205	75,690,000	77.35	58,546,215
Carl Sandburg College, Dist No 518	28,936,059	16.96	<u>4,907,556</u>
Subtotal, overlapping debt			67,455,924
City Direct Debt	12,063,912	100.00	<u>12,063,912</u>
Total direct and overlapping debt			<u><u>\$ 79,519,836</u></u>

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)
2015	31,696	\$ 1,888,952	\$ 36,500	40.0	4,558	6.2 %
2016	31,696	1,876,021	36,518	40.4	4,475	6.4
2017	30,769	1,875,716	36,699	40.8	4,365	5.4
2018	30,769	1,941,161	38,377	41.1	4,294	5.7
2019	30,986	1,948,704	38,735	40.3	4,203	5.0
2020	30,052	2,149,773	43,169	41.2	3,931	8.6
2021	29,712	2,344,929	47,519	41.2	3,895	6.6
2022	29,255	2,285,624	46,991	41.2	3,902	5.2
2023	29,130	2,405,153	49,682	42.2	3,871	5.5
2024	29,130	*	*	41.6	3,416	5.2

Sources:

- (1) Information received from U.S. Department of Commerce, Bureau of Economic Analysis
- (2) Information received from the U.S. 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	2024		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,031	1	4.95 %
OSF Healthcare	1,025	2	4.93
Dick Blick Company	714	3	3.43
School District #205	600	4	2.88
Knox College	460	5	2.21
Knox County	444	6	2.13
HyVee	382	7	1.84
City of Galesburg	345	8	1.66
Carl Sandburg College	315	9	1.51
Henry C Hill Correctional Facility	288	10	1.38
	<u>5,604</u>		<u>26.92 %</u>

Employer	2014		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,115	1	5.10 %
OSF Healthcare	1,100	2	5.04
Dick Blick Company	530	5	2.43
School District #205	594	3	2.72
Knox College	407	10	1.86
Bridgeway	450	7	2.06
HyVee	574	4	2.63
Carl Sandburg College	430	8	1.97
Knox County	420	9	1.92
Galesburg Cottage Hospital	500	6	2.29
	<u>6,120</u>		<u>28.02 %</u>

Sources:

The Knox County Area Partnership's website
<http://www.knoxpartnership.com/top-employers/>

Note:

The 2014 total county employment was 21843
The 2024 total county employment was 20810

City of Galesburg, Illinois

Full-Time Equivalent City Government Employees By Functions/Programs

Last Ten Fiscal Years

(Unaudited)

	Full-Time Equivalent Employees			
	2024	2023	2022	2021
Functions/Program				
General Government:				
Legislative	8.00	8.00	8.00	8.00
City manager	3.80	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	6.80
Information services	2.70	2.70	2.70	2.70
Legal	-	0.50	0.50	0.50
Community development	0.70	0.70	0.70	0.70
Transit*	21.00	20.00	20.00	18.00
Economic Development***	2.20	0.80	0.80	0.80
Public Safety:				
Police officers	51.00	51.00	51.00	49.00
Firefighters and officers	45.00	46.00	42.00	42.00
Civilians	31.00	29.00	29.00	27.00
Inspections	7.60	5.60	5.60	6.60
Public Works:				
Administration		-	-	-
Buildings and grounds	2.00	2.00	2.00	1.00
Engineering	6.50	6.50	6.50	6.50
Street and traffic maintenance	12.80	10.75	10.75	10.75
Stormwater utility	4.75	4.30	4.30	4.30
Fleet services	4.00	4.00	4.00	4.00
Airport	0.75	0.75	0.70	0.70
Cemetery	0.50	0.50	0.50	0.50
Parks and Recreation:				
Park and recreation administration	1.00	1.00	0.95	0.95
Park	10.75	10.75	10.85	9.85
Recreation	3.00	3.00	2.00	2.00
Forestry	2.00	2.00	2.00	2.00
Golf Course(s)	3.00	2.00	2.00	2.00
Water	22.90	22.90	21.90	21.90
Refuse	0.25	0.25	0.25	0.25
Total	258.00	250.00	244.00	237.00

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

Full-Time Equivalent Employees (cont.)

2020	2019	2018	2017	2016	2015
8.00	8.00	8.00	8.00	8.00	8.00
4.20	4.20	4.40	4.80	4.80	5.00
4.00	4.00	4.00	4.00	4.00	4.00
-	-	-	-	2.00	2.00
6.80	7.00	7.00	8.50	8.50	8.50
2.70	2.00	2.00	2.00	2.00	2.00
0.50	0.50	0.90	0.90	1.00	1.00
1.05	8.70	9.25	9.95	10.15	11.25
18.50	-	-	-	-	-
1.15	0.95	0.95	0.95	0.65	-
47.00	49.10	50.00	50.00	50.00	50.00
43.00	42.00	42.00	43.00	42.00	43.00
25.00	24.90	24.00	25.00	27.00	27.00
6.90	6.70	4.70	4.70	3.40	3.75
-	-	-	-	-	-
1.00	1.00	1.00	1.00	1.00	1.00
6.60	6.40	6.30	6.30	8.00	8.00
10.75	10.60	10.60	11.95	16.00	16.00
4.30	4.45	5.00	4.20	4.15	-
4.00	4.00	4.00	4.00	4.00	4.00
0.70	0.50	-	-	-	-
0.50	0.50	1.00	1.00	1.00	1.00
0.95	1.00	1.00	1.00	2.00	2.00
10.85	11.00	11.00	11.00	10.00	10.00
2.00	2.00	2.00	2.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	2.00
21.80	23.25	23.25	22.80	21.50	21.50
0.25	0.25	-	-	-	-
<u>236.50</u>	<u>227.00</u>	<u>226.35</u>	<u>231.05</u>	<u>238.15</u>	<u>236.00</u>

City of Galesburg, Illinois

Operating Indicators By Function/Program
Last Ten Fiscal Years
(Unaudited)

	2015	2016	2017	2018
Function/Program				
General government:				
Handivan riders	19,761	19,065	18,441	20,036
Transit riders	151,903	155,857	139,400	129,795
Police:				
Physical arrests	2,491	2,208	2,140	2,580
Traffic violations	2,191	2,209	2,539	3,616
Service calls	43,537	43,193	39,928	44,037
Property loss	812,086	923,509	420,652	844,413
Fire:				
Total actual fires	122	106	107	86
Total of all fire department calls	4,286	4,289	4,408	4,845
Building safety:				
Total building permits	429	429	348	305
Total value all permits	19,619,073	9,305,584	16,468,496	21,854,303
Parks and recreation:				
Golf rounds played	22,973	24,220	23,164	21,151
Number of trees trimmed	458	652	501	231
Number of daily camp sites rented	2,780	2,105	3,355	2,880
Recreation classes offered**	84	152	437	302
Aquatic general admissions*	12,488	12,459	16,148	15,311
Sports field participation (teams)	112	215	271	242
Sports field participation (participants)*	*	*	*	*
Recreation facility rentals	848	811	926	1,663
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	56	60	44	37
Number of grave openings	84	73	77	64
Refuse:				
Refuse collected (ton)	9,144	9,352	9,004	9,081
Yard waste collected (ton)	3,040	2,735	2,034	2,076
Recycle collected (ton)	1,701	1,537	1,431	1,475
Water:				
Number of water services	12,639	12,472	12,659	12,547

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.

2019	2020	2021	2022	2023	2024
18,388	11,790	9,774	13,108	15,696	15,947
154,367	87,192	64,189	83,603	87,542	104,668
3,045	2,072	2,570	2,446	2,072	2,129
2,965	1,658	1,393	1,659	2,985	2,511
45,364	44,120	48,879	46,302	49,731	53,632
100,271	767,396	203,907	1,817,968	n/a	n/a
63	72	93	68	97	75
4,849	4,376	5,110	5,168	4,978	5,520
298	247	231	324	258	329
6,766,680	3,535,821	9,352,432	119,086	41,788,145	65,232,086
20,624	23,648	27,826	29,144	32,807	33,203
375	304	284	125	191	149
3,668	3,211	4,340	4,024	4,636	1,763
273	237	300	377	460	546
16,264	3,599	11,256	16,619	16,415	16,228
218	76	53	*	269	248
*	*	2,874	2,776	2,875	2,880
1,964	999	923	2,269	2,283	2,042
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
49	63	67	50	48	34
78	74	92	87	57	68
9,741	9,311	9,925	9,046	8,409	8,528
2,590	2,473	2,185	2,037	1,528	1,811
1,447	1,431	1,509	1,701	1,583	1,689
12,536	12,608	12,545	12,409	12,384	12,339

City of Galesburg, Illinois

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

(Unaudited)

	2015	2016	2017	2018
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	503
Total number of street lights owned and maintained	581	581	858	879
Total number of street lights rented	3,415	3,415	3,415	3,406
Number of vehicles and equipment maintained	246	240	250	252
Total miles of water mains	202	203	203	203
Number of fire hydrants	1,410	1,420	1,420	1,420
Number of water valves	1,910	1,930	1,930	1,930

Source: Various city departments

2019	2020	2021	2022	2023	2024
1	1	1	1	1	1
3	3	3	3	3	3
748	748	748	748	748	750
26	27	27	27	27	28
1	1	1	1	1	1
13	13	13	13	13	13
2	2	2	2	2	2
12	12	12	12	12	13
10	10	10	10	10	8
16	16	16	16	16	16
176	177	177	177	177	177
122	123	123	123	123	124
503	503	503	503	503	503
879	879	879	903	903	903
3,409	3,410	3,410	3,396	3,396	3,396
252	252	252	256	256	269
203	203	203	203	203	203
1,420	1,449	1,449	1,449	1,449	1,449
1,930	2,239	2,239	2,239	2,239	2,239



CITY CLERK'S OFFICE

Operating Under Council – Manager Government Since 1957

TO: City Council
FROM: Mayor Peter Schwartzman
DATE: July 7, 2025
SUBJECT: Commission Appointments

COMMISSION

Public Transportation Advisory Commission

Suzanne Hillier

TERM EXPIRES

April 2028



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

City Boards and Commissions

1 message

LFForms@ci.galesburg.il.us <LFForms@ci.galesburg.il.us>
To: egugliotta@ci.galesburg.il.us, kbennewi@ci.galesburg.il.us

Mon, Jun 9, 2025 at 12:53 PM

Date: 6/9/2025

First Name:Suzanne

Middle Initial:

Last Name:Hillier

Address:

[REDACTED]

Phone 1:

Phone 2:

Email:s.hillier@dickblick.com

Reason for Interest:i was asked to be on the board

Years as resident:

Employeer:Blick

Employeer Address:[1000 Linwood road](#)

galesburg

How long Employed:20 years

Education:Carl Sandburg College 2 year degree

Hobbies:

Additional Information:

Boards Selected:Public_Transportation_Advisory_Commission

Qualifications for Board:

Date of Birth:

[REDACTED]



Boards and Commissions.pdf

124K

Accounts Payable

Transactions by Account

User: shelms
 Printed: 07/02/2025 - 3:11PM
 Batch: 00002.07.2025



Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	73.45	
001-0000-10701-00	Jensen Information Tech Inc	PSB - Leads boarder - Watchguard T20 - Jan to Aug 2026	06/30/2025	39.99	0000093038
001-0000-10701-00	Jensen Information Tech Inc	IDOT Boarder control - Watchguard M470 - Jan to Aug 2026	06/30/2025	333.33	0000093038
001-0000-10701-00	Jensen Information Tech Inc	PSB - KCSO boarder - Watchguard T20 - Jan to Aug 2026	06/30/2025	39.99	0000093038
001-0000-10701-00	Jensen Information Tech Inc	01/26 - 08/26 - Veeam renewal - city hall	06/30/2025	2,333.30	
001-0000-10701-00	IL Tax Increment Assoc	01/26 - 06/26 - IL Tax Increment Association Membership	06/30/2025	425.00	
001-0000-10701-00	Jensen Information Tech Inc	Primary Firewall - Watchguard M4600 - Jan to Aug 2026	06/30/2025	3,466.66	0000093038
001-0000-10701-00	Jensen Information Tech Inc	01/26 - 06/26 - Veeam renewal - psb	06/30/2025	1,224.99	
001-0000-10701-00	Mobile Team Training Unit IV	01/26 - 06/26 - Mobile Team Unit IV - Membership	06/30/2025	2,520.00	
001-0000-10701-00	Tyler Technologies, Inc	01/26 - 02/26 - license	06/30/2025	62.48	
001-0000-10801-00	Advance Auto Parts	filters	05/31/2025	33.08	
001-0000-10801-00	Advance Auto Parts	oil filter	05/31/2025	3.52	
001-0000-10801-00	Pomp's Tire - Galesburg	turf tires	06/30/2025	67.00	
001-0000-10801-00	Moore Tires, Inc	tires	06/30/2025	239.45	
001-0000-10801-00	Map Automotive of Peoria	batteries	06/30/2025	430.50	
001-0000-10802-00	Herr Petroleum Corp	6002 gal reg n/l eth dir load	06/30/2025	15,863.72	0000092885
001-0000-20102-00	H. Wayne Statham	attended administrative hearings - 12/10/24	06/30/2025	135.00	
001-0000-37900-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	-6.68	
Subtotal for Divison: 0000				27,284.78	
001-0105-54500-00	Knox Co. Area Partnership for Econ	KCAP annual MTG table-Schwartzman,Hix,White,Acerra,Saul,Chee	06/30/2025	172.50	
Subtotal for Divison: 0105				172.50	
001-0110-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.40	
001-0110-54500-00	Knox Co. Area Partnership for Econ	KCAP annual MTG table- St George	06/30/2025	28.75	
001-0110-61000-00	Bridgeway Training Services	05/25 - birthday cards/ addressed envelopes	06/30/2025	23.84	
001-0110-61000-00	Office Specialists, Inc.	water filter	06/30/2025	8.18	
001-0110-61000-00	Office Specialists, Inc.	sticky notes, note pads	06/30/2025	16.07	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Divison: 0110				110.24	
001-0115-51000-00	Knox County Recorders Office	05/25 service - Laredo	06/30/2025	24.30	
001-0115-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.31	
001-0115-69400-00	National Band & Tag Co.	animal tags	06/30/2025	797.18	
Subtotal for Divison: 0115				854.79	
001-0120-56506-00	Midwest Group Benefits	monthly flexible benefit admin fee	06/30/2025	56.00	
Subtotal for Divison: 0120				56.00	
001-0145-54500-00	Knox Co. Area Partnership for Econ	KCAP annual MTG table- Alcorn	06/30/2025	28.75	
Subtotal for Divison: 0145				28.75	
001-0160-51000-00	Credit Collection Partners	05/25 service	06/30/2025	61.25	
001-0160-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	161.63	
001-0160-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	1,516.82	
001-0160-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	161.63	
001-0160-59521-00	Knox County Humane Society	07/25 Animal Control Contract as per existing agreement	06/30/2025	19,510.00	0000092981
Subtotal for Divison: 0160				21,411.33	
001-0205-51000-00	Great Eastern Mgmt., Inc.	American Eagle Bank	06/30/2025	360.99	
001-0205-51000-00	Great Eastern Mgmt., Inc.	TAB Bank	06/30/2025	240.00	
001-0205-51000-00	US Sterling Capital Corp., Inc.	Reliance Bank	06/30/2025	241.32	
001-0205-51000-00	US Sterling Capital Corp., Inc.	City Bank & Trust Co	06/30/2025	340.60	
001-0205-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	66.60	
Subtotal for Divison: 0205				1,249.51	
001-0207-51000-00	IMEG Corp	IT Portion of PSB Power Study	06/30/2025	1,790.32	0000092950
001-0207-55800-00	Jensen Information Tech Inc	08/25 - 12/25 - Veeam renewal - city hall	06/30/2025	1,166.65	
001-0207-55800-00	Jensen Information Tech Inc	IDOT Boarder control - Watchguard M470 - Sept to Dec 2025	06/30/2025	166.66	0000093038
001-0207-55800-00	Jensen Information Tech Inc	Primary Firewall - Watchguard M4600 - Sept to Dec 2025	06/30/2025	1,733.33	0000093038
Subtotal for Divison: 0207				4,856.96	
001-0305-55000-00	IL Tax Increment Assoc	07/25 -12/25 - IL Tax Increment Association Membership	06/30/2025	425.00	
Subtotal for Divison: 0305				425.00	
001-0306-51000-00	Knox County Recorders Office	05/25 service - Laredo	06/30/2025	24.30	
001-0306-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.31	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 787 E South	06/30/2025	100.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 260 Allens Ave	06/30/2025	75.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 720 E Grove	06/30/2025	1,448.24	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 239 Blaine Ave	06/30/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 719 W Fremont	06/30/2025	177.50	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1453 W Losey	06/30/2025	300.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 246 Whitesboro	06/30/2025	4,100.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 198 N Pearl	06/30/2025	7,198.75	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 941 S Farnham	06/30/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1267 S Cherry	06/30/2025	2,410.13	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 778 Ruby	06/30/2025	1,274.93	
001-0306-55400-00	Kendall Zimmerman	call out fee - 277 Walnut Ave	06/30/2025	50.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1062 McClure	06/30/2025	375.00	
001-0306-55400-00	Kendall Zimmerman	call out fee - 740 E Knox	06/30/2025	50.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 230 N Pleasant	06/30/2025	575.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 246 W South	06/30/2025	613.20	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 361 Harding	06/30/2025	653.20	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 932 E South	06/30/2025	50.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 801 Pine St	06/30/2025	1,093.51	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 474 N Cedar	06/30/2025	1,150.00	
001-0306-55400-00	Kendall Zimmerman	call out fee - 864 W Losey	06/30/2025	50.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - City Property Pin9915407010	06/30/2025	500.00	
001-0306-55800-00	City Blue Technologies, Llc	05/25 - service agreement	06/30/2025	131.25	
Subtotal for Division: 0306				22,573.32	
001-0410-51000-00	Knox County Recorders Office	05/25 service - Laredo	06/30/2025	24.30	
001-0410-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	16.65	
001-0410-55800-00	City Blue Technologies, Llc	05/25 - service agreement	06/30/2025	131.25	
001-0410-61000-00	Office Specialists, Inc.	batteries	06/30/2025	21.77	
Subtotal for Division: 0410				193.97	
001-0445-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	13.98	
001-0445-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.31	
001-0445-55500-00	Liberty Tire Services LLC	tire recycling	06/30/2025	245.95	
001-0445-55500-00	Map Automotive of Peoria	core charges	06/30/2025	54.00	
001-0445-55500-00	Map Automotive of Peoria	core charge credits	06/30/2025	-54.00	
001-0445-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	40.00	
001-0445-55700-00	Royal Cleaning Services	06/25 janitorial services	06/30/2025	212.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-57500-00	Vestis	06/25 service	06/30/2025	85.68	
001-0445-57500-00	Vestis	04/25 service	06/30/2025	85.68	
001-0445-57500-00	Vestis	06/25 service	06/30/2025	85.68	
001-0445-59300-00	UniFirst First Aid Corp	refill of first aid supplies	06/30/2025	106.73	
001-0445-61000-00	Office Specialists, Inc.	paper	06/30/2025	42.16	
001-0445-62500-00	Advance Auto Parts	filters #600	06/30/2025	20.80	
001-0445-62500-00	Advance Auto Parts	oil filter #187	06/30/2025	2.65	
001-0445-62500-00	Advance Auto Parts	filter #187	06/30/2025	15.34	
001-0445-62500-00	Advance Auto Parts	filters #170	06/30/2025	66.54	
001-0445-62500-00	Advance Auto Parts	rotor #606	06/30/2025	105.00	
001-0445-62500-00	Advance Auto Parts	rotor #606	06/30/2025	114.64	
001-0445-62500-00	Advance Auto Parts	return of rotor #606	06/30/2025	-105.00	
001-0445-62500-00	Midstate Manufacturing, Inc.	hydraulic hose #187	06/30/2025	64.20	
001-0445-63000-00	Blue Cardinal Chemical LLC	all purpose cleaner, cleaning wipes	06/30/2025	360.27	
001-0445-63000-00	Advance Auto Parts	auto tape	06/30/2025	25.95	
Subtotal for Division: 0445				1,621.56	
001-0450-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	118.80	
001-0450-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	42.15	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed test #301	06/30/2025	57.25	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed test #114	06/30/2025	57.25	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed test #108	06/30/2025	57.25	
001-0450-55700-00	Thompson Electronics Company	replaced smoke detector	06/30/2025	503.60	
001-0450-55700-00	Howe Overhead Doors, Inc.	installation of seals , hinges, weather seal & rollers	06/30/2025	386.75	
001-0450-55700-00	Howe Overhead Doors, Inc.	2025 Overhead Door Maintenance Agreement as per quote - Traffic	06/30/2025	500.00	0000092902
001-0450-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	50.00	
001-0450-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	75.00	
001-0450-59300-00	UniFirst First Aid Corp	refill of first aid supplies	06/30/2025	148.41	
001-0450-62500-00	Moore Tires, Inc	Tire #123	06/30/2025	377.99	
001-0450-62500-00	Monroe Truck Equipment	bolton hitch #111	06/30/2025	2,078.05	
001-0450-62500-00	Pomp's Tire - Galesburg	tire #503	06/30/2025	290.09	
001-0450-62500-00	Pomp's Tire - Galesburg	tube & patch #123	06/30/2025	115.51	
001-0450-62500-00	Yemm Ford, Inc	pressure sensors #102	06/30/2025	179.72	
001-0450-62500-00	Pomp's Tire - Galesburg	tube credit #123	06/30/2025	-88.80	
001-0450-62500-00	Advance Auto Parts	filter #102	06/30/2025	2.65	
001-0450-62500-00	Advance Auto Parts	filters #122	06/30/2025	49.99	
001-0450-62500-00	Advance Auto Parts	filter #122	06/30/2025	19.62	

Account Number	Vendor	Description	Date	Amount	PO No
001-0450-62500-00	Advance Auto Parts	filter #122	06/30/2025	18.82	
001-0450-62500-00	Blunier Implement, Inc	reissue vendor check # 100652 dtd 2/3/25 Mounting Kit #102	06/30/2025	1,183.89	
001-0450-65500-00	Grainger, Inc.	safety gas can	06/30/2025	65.23	
001-0450-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	78.87	
Subtotal for Divison: 0450				6,368.09	
001-0505-51500-00	Gatehouse Media	ads recruitment - firefighters acct #867518	06/30/2025	430.00	
Subtotal for Divison: 0505				430.00	
001-0510-51000-00	IMEG Corp	GPD Portion of PSB Power Study	06/30/2025	1,790.31	0000092950
001-0510-51000-00	Bridgeway Training Services	05/25 secure document destruction - 73lbs	06/30/2025	25.55	
001-0510-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	270.11	
001-0510-54500-00	Gabriel Trulson	meals - school resource officer - E Moline IL - GTrulson	06/30/2025	35.00	
001-0510-54500-00	Amber Schlomer	meals - school resource officer - EMoline IL - ASchlomer	06/30/2025	35.00	
001-0510-54500-00	Kyle Small	meals - CQB - building clearing - Macomb IL - KSmall	06/30/2025	14.00	
001-0510-54500-00	Sean Hayes	meals - high risk traffic stop - Macomb IL - SHayes	06/30/2025	14.00	
001-0510-54500-00	Sean Hayes	meals - rapid deployment - Monmouth IL - SHayes	06/30/2025	14.00	
001-0510-54500-00	Nathan Lewis	meals - rapid deployment - Monmouth IL - NLewis	06/30/2025	14.00	
001-0510-54500-00	Noah Harlan	meals - rapid deployment - Monmouth IL - NHarlan	06/30/2025	14.00	
001-0510-54500-00	Kyle Small	meals - high risk traffic stop - Macomb IL - KSmall	06/30/2025	14.00	
001-0510-54500-00	Kyle Small	meals - rapid deployment - Monmouth IL - KSmall	06/30/2025	14.00	
001-0510-55000-00	Motorola Solutions, Inc	04/25 service - Acct #1035503631-0001	06/30/2025	104.00	
001-0510-55000-00	Motorola Solutions, Inc	02/25 service - Acct #1035503631-0001	06/30/2025	104.00	
001-0510-55000-00	Mobile Team Training Unit IV	07/25 - 12/25 - Mobile Team Unit IV - Membership	06/30/2025	2,520.00	
001-0510-55500-00	Office Specialists, Inc.	replaced cylinder	06/30/2025	55.00	
001-0510-55500-00	Mobile Communications America In	replace & relabel lighting controller #7	06/30/2025	150.00	
001-0510-55700-00	Getz Fire Equipment Co., Inc.	filled fire extinguisher, on site service, hydrotest	06/30/2025	362.35	
001-0510-55700-00	Howe Overhead Doors, Inc.	2025 Overhead Door Maintenance Agreement as per quote - Traffic	06/30/2025	200.00	0000092902
001-0510-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
001-0510-55800-00	Tyler Technologies, Inc	03/25 - 12/25 - license	06/30/2025	312.38	
001-0510-61000-00	Gregory R Flores	cite/release w/ notice to appear tickets	06/30/2025	534.00	
001-0510-61000-00	Office Specialists, Inc.	paper	06/30/2025	33.44	
001-0510-61000-00	Office Specialists, Inc.	toner	06/30/2025	74.21	
001-0510-61000-00	Office Specialists, Inc.	dvd-r's	06/30/2025	70.86	
001-0510-62500-00	Ford of Galesburg	transmission line #39	06/30/2025	125.00	
001-0510-62500-00	Advance Auto Parts	transmission line #39	06/30/2025	42.23	
001-0510-65500-00	Ray O'Herron Co., Inc.	Keypads	06/30/2025	564.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0510-67000-00	Blue 360 Media	2025 IL criminal & traffic law manual	06/30/2025	96.95	
001-0510-67500-00	PH&S Products, LLC	Nitrile Gloves	06/30/2025	262.00	
001-0510-67500-00	Ray O'Herron Co., Inc.	detective carriers - Swanson,Buccalo	06/30/2025	539.67	
001-0510-67500-00	Ray O'Herron Co., Inc.	uniform shirts, pants -Bailey,Neve,Legate,Hootman	06/30/2025	2,041.26	
001-0510-67500-00	Ray O'Herron Co., Inc.	Belts, hi-vis vest - Neve, Bailey	06/30/2025	382.54	
001-0510-67500-00	Ray O'Herron Co., Inc.	Bulletproof vests and carriers for 7 officers	06/30/2025	4,373.08	0000093029
Subtotal for Divison: 0510				15,255.94	
001-0550-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	814.46	
001-0550-54500-00	Teddra Schmidt	meals - CIT dispatch training - Macomb IL- TSchmidt	06/30/2025	7.00	
001-0550-54500-00	Jenny Gaard	meals - CIT dispatch training - Macomb IL - JGaard	06/30/2025	7.00	
001-0550-55800-00	Jensen Information Tech Inc	PSB - KCSO boarder - Watchguard T20 - Sept to Dec 2025	06/30/2025	20.00	0000093038
001-0550-55800-00	Jensen Information Tech Inc	06/25 - 12/25 - Veeam renewal - psb	06/30/2025	1,225.00	
001-0550-55800-00	Jensen Information Tech Inc	PSB - Leads boarder - Watchguard T20 - Sept to Dec 2025	06/30/2025	20.00	0000093038
001-0550-61000-00	Office Specialists, Inc.	copy paper, correction tape, markers	06/30/2025	294.66	
001-0550-67500-00	Midwest Uniform Supply, Inc	shirts - JSpurrier	06/30/2025	48.36	
001-0550-67500-00	Midwest Uniform Supply, Inc	shirts - TLinks	06/30/2025	87.12	
Subtotal for Divison: 0550				2,523.60	
001-0605-51000-00	IMEG Corp	GFD Portion of PSB Power Study	06/30/2025	1,790.31	0000092950
001-0605-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	170.71	
001-0605-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	188.68	
001-0605-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	141.33	
001-0605-54500-00	Beau Lehnhausen	meals - fire academy EMT WK 4 - Peoria - BLehnhausen	06/30/2025	155.00	
001-0605-54500-00	Beau Lehnhausen	meals - fire academy EMT WK 3 - Peoria - BLehnhausen	06/30/2025	155.00	
001-0605-54500-00	Kyle Shaw	meals - fire academy - EMT - Week 4 - Peoria IL - KShaw	06/30/2025	155.00	
001-0605-54500-00	University of Illinois	fire inspector I class - cust #@01095967 - OFallon IL - BSchmitt	06/30/2025	700.00	
001-0605-54500-00	Kyle Shaw	meals - fire academy - EMT - Week 3 - Peoria IL - KShaw	06/30/2025	155.00	
001-0605-55500-00	Getz Fire Equipment Co., Inc.	filled fire extinguisher, on site service	06/30/2025	122.40	
001-0605-55700-00	Howe Overhead Doors, Inc.	2025 Overhead Door Maintenance Agreement as per quote - Traffic	06/30/2025	200.00	0000092902
001-0605-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
001-0605-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
001-0605-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
001-0605-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
001-0605-55700-00	Mechanical Service Inc.	Replace Brooks Street Fire Station Generator as per bid specs	06/30/2025	24,425.00	0000092747
001-0605-55700-00	Howe Overhead Doors, Inc.	installation of seals, rollers, weather seal, & rollers	06/30/2025	386.75	
001-0605-55700-00	Mechanical Service Inc.	Concrete Pad for Brooks Street Fire Station Generator as per bid	06/30/2025	2,300.00	0000092747

Account Number	Vendor	Description	Date	Amount	PO No
001-0605-61000-00	Office Specialists, Inc.	copy paper, rubber bands, markers, tape	06/30/2025	89.25	
001-0605-62500-00	Midstate Manufacturing, Inc.	hose/fittings #61	06/30/2025	49.96	
001-0605-65000-00	Office Specialists, Inc.	soap	06/30/2025	185.60	
001-0605-65000-00	Office Specialists, Inc.	laundry detergent, paper towels	06/30/2025	167.32	
001-0605-65000-00	Office Specialists, Inc.	paper towels	06/30/2025	79.44	
001-0605-65000-00	Office Specialists, Inc.	paperclip dispenser	06/30/2025	3.27	
001-0605-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	1,030.29	
001-0605-67500-00	AEC Fire Safety & Security, Inc.	front shield holder for helmet	06/30/2025	276.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - THanson	06/30/2025	60.00	
001-0605-67500-00	MES Service Company LLC	Custom aFire-Dex Turnout Pants	06/30/2025	9,394.72	0000092991
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - DCervantez	06/30/2025	30.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - DCervantez	06/30/2025	28.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - DCervantez	06/30/2025	60.00	
001-0605-67500-00	MES Service Company LLC	Custom aFire-Dex Turnout Coat	06/30/2025	12,506.23	0000092991
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - DCervantez	06/30/2025	60.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - THanson	06/30/2025	30.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	shirts - JNelson	06/30/2025	87.92	
Subtotal for Divison: 0605				55,403.18	
001-0630-54500-00	Brock Schmitt	meals - IEMA leadership in todays world - Joliet IL- BSchmitt	06/30/2025	47.00	
001-0630-55500-00	Galesburg Communications, Inc.	replaced power supply, battery backup control box cleaned	06/30/2025	445.25	
Subtotal for Divison: 0630				492.25	
Subtotal for Fund 001				161,311.77	
011-0000-66000-00	Galesburg Builders Supply, Inc	2025 Supply of PCC Class PP2	06/30/2025	638.75	0000092921
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of CLSM Flowable Mix 2	06/30/2025	375.00	0000092911
011-0000-66000-00	Tazewell County Asphalt Co, Inc	2025 Supply of Hot Mix Asphalt	06/30/2025	2,783.00	0000092909
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of CLSM Flowable Mix 2	06/30/2025	187.50	0000092911
011-0000-66000-00	Tickle Asphalt Co., Ltd.	2025 Supply of Hot Mix Asphalt	06/30/2025	1,554.00	0000092910
011-0000-66000-00	Tickle Asphalt Co., Ltd.	2025 Supply of Hot Mix Asphalt	06/30/2025	3,090.75	0000092910
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of PCC Class PP2	06/30/2025	764.00	0000092918
011-0000-66000-00	Tickle Asphalt Co., Ltd.	2025 Supply of Hot Mix Asphalt	06/30/2025	2,298.00	0000092910
011-0000-66000-00	Tazewell County Asphalt Co, Inc	2025 Supply of Hot Mix Asphalt	06/30/2025	4,596.32	0000092909
Subtotal for Divison: 0000				16,287.32	
Subtotal for Fund 011				16,287.32	

Account Number	Vendor	Description	Date	Amount	PO No
012-0000-76000-00	Klingner & Associates, P.C. - Archit	asbestos abatement psb 5th Floor	06/30/2025	863.20	
012-0000-76000-00	Klingner & Associates, P.C. - Archit	Galesburg fire department - sleeping quarters renovation	06/30/2025	5,000.00	
012-0000-76000-00	Emergency Telephone Systems Boar	Klingner Inv #85624 5th Fl Asbestos Abatement	06/30/2025	1,268.59	
Subtotal for Division: 0000				<u>7,131.79</u>	
Subtotal for Fund 012				<u><u>7,131.79</u></u>	
013-0000-51000-00	Hanson Professional Services, Inc	Airport Master Plan Update	06/30/2025	31,143.96	0000093039
013-0000-67500-00	Ray O'Herron Co., Inc.	Bulletproof vests and carriers for 7 officers - grant portion pa	06/30/2025	2,253.16	0000093029
Subtotal for Division: 0000				<u>33,397.12</u>	
Subtotal for Fund 013				<u><u>33,397.12</u></u>	
014-0000-51000-00	Bruner, Cooper and Zuck, Inc.	Material testing for the 2025 construction season	06/30/2025	945.00	0000092927
014-0000-55500-00	Galesburg Welding, Inc	tie down rods made, added slide parts for wheels, welded cone	06/30/2025	153.70	
014-0000-55700-00	Miller and Son Construction Co	Add'l sidewalk replacement	06/30/2025	1,318.50	0000093003
014-0000-55700-00	Miller and Son Construction Co	Miscellaneous sidewalk replacement	06/30/2025	45,090.90	0000093003
014-0000-64500-00	Traffic Control Products	Infrared Camera System for IDOT	06/30/2025	7,775.00	0000093007
014-0000-64500-00	MDI Worldwide	roll up brackets	06/30/2025	90.00	
014-0000-64500-00	Vulcan, Inc.	Red Sheeting	06/30/2025	444.00	
014-0000-64500-00	Vulcan, Inc.	Orange Sheeting	06/30/2025	656.25	
014-0000-64500-00	Sherwin Williams Co.	lids for pails	06/30/2025	22.80	
014-0000-64500-00	Consolidated Electrical Distributor	Sign Posts & Bases	06/30/2025	4,787.97	
014-0000-64500-00	Grainger, Inc.	handles for paint stencils	06/30/2025	55.28	
014-0000-64500-00	Vulcan, Inc.	Black EC Film for Signs	06/30/2025	444.00	
014-0000-64500-00	MDI Worldwide	sign stands	06/30/2025	578.00	
014-0000-64500-00	Midstate Manufacturing, Inc.	metal stencils	06/30/2025	1,000.00	
014-0000-66000-00	Galesburg Electric, Inc.	splice kits	06/30/2025	137.24	
Subtotal for Division: 0000				<u>63,498.64</u>	
Subtotal for Fund 014				<u><u>63,498.64</u></u>	
016-0000-55800-00	Unmanned Vehicle Technologies	Repair damaged DJI drone	06/30/2025	5,609.00	0000093036
Subtotal for Division: 0000				<u>5,609.00</u>	
Subtotal for Fund 016				<u><u>5,609.00</u></u>	
018-0000-55500-00	Nichols Diesel Service, Inc	State & Fed test #112	06/30/2025	57.25	

Account Number	Vendor	Description	Date	Amount	PO No
018-0000-55500-00	Altorfer Inc.	maintenance service	06/30/2025	2,090.00	
		Subtotal for Divison: 0000		2,147.25	
		Subtotal for Fund 018		2,147.25	
019-0000-33385-00	Mindi Lehman	refund of alcohol security deposit - Serres-Lehman wedding	06/30/2025	300.00	
019-0000-33385-00	Hayleigh Miller	reissue vendor chk#100421 dtd12/2/24-Refund Alcohol Sec Deposit	06/30/2025	300.00	
019-0000-37900-00	Napa Auto Parts	return battery for backup sump pump	06/30/2025	-18.00	
		Subtotal for Divison: 0000		582.00	
019-1905-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	116.23	
019-1905-51500-00	Gatehouse Media	notice to bidders - acct #857927	06/30/2025	154.82	
019-1905-51500-00	WMOI - FM	05/25 radio ads	06/30/2025	265.00	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	05/25 radio ads	06/30/2025	583.00	
019-1905-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.31	
019-1905-55000-00	Aaron Young	CDL renewal reimbursement	06/30/2025	30.00	
019-1905-59537-00	Knox County Metro Expo	Red Carpet Series Sponsor	06/30/2025	10,000.00	0000093040
019-1905-62500-00	Ford of Galesburg	switch #573	06/30/2025	109.95	
		Subtotal for Divison: 1905		11,292.31	
019-1910-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	76.87	
019-1910-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	166.54	
019-1910-65000-00	Office Specialists, Inc.	disinfectant spray, post it flags	06/30/2025	38.91	
019-1910-65000-00	Office Specialists, Inc.	paper towels	06/30/2025	92.10	
019-1910-65000-00	Office Specialists, Inc.	mop head	06/30/2025	15.67	
019-1910-65000-00	Office Specialists, Inc.	mop head	06/30/2025	22.99	
019-1910-65000-00	Office Specialists, Inc.	napkins, paper towels, toilet paper	06/30/2025	167.79	
019-1910-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	66.76	
019-1910-66000-00	Galesburg Electric, Inc.	lights - council chambers	06/30/2025	1,022.50	
		Subtotal for Divison: 1910		1,670.13	
019-1911-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	258.58	
019-1911-55700-00	Lambasio, Inc.	repaired plugged toilet and sink	06/30/2025	184.50	
019-1911-57500-00	Vestis	04/25 service	06/30/2025	9.20	
019-1911-57500-00	Vestis	04/25 service	06/30/2025	9.20	
019-1911-57500-00	Vestis	03/25 service	06/30/2025	9.20	
019-1911-57500-00	Vestis	04/25 service	06/30/2025	9.20	
019-1911-57500-00	Vestis	04/25 service	06/30/2025	9.20	

Account Number	Vendor	Description	Date	Amount	PO No
019-1911-57500-00	Vestis	06/25 service	06/30/2025	9.20	
019-1911-65000-00	Office Specialists, Inc.	napkins	06/30/2025	88.85	
019-1911-65000-00	Office Specialists, Inc.	trash bags, disinfectant wipes	06/30/2025	130.88	
Subtotal for Division: 1911				718.01	
019-1915-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	188.68	
019-1915-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.31	
019-1915-55500-00	Nichols Diesel Service, Inc	State & Fed test #506	06/30/2025	57.25	
019-1915-55500-00	Pomp's Tire - Galesburg	mount tires on veh #516	06/30/2025	348.00	
019-1915-55700-00	Royal Cleaning Services	06/25 janitorial services	06/30/2025	610.00	
019-1915-55700-00	J.P. Benbow, Inc.	replaced divertor - horse arena hydrant	06/30/2025	300.45	
019-1915-55700-00	Getz Fire Equipment Co., Inc.	installed fire extinguisher, annual extinguisher service	06/30/2025	81.00	
019-1915-55700-00	Knox County Landfill	05/25 service acct #122	05/31/2025	241.66	
019-1915-55700-00	J F Ahern	annual fire alarm inspection - monitoring - parks maintenance	06/30/2025	572.00	
019-1915-55700-00	Galesburg Electric, Inc.	annual service agreement generators	06/30/2025	199.95	
019-1915-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	70.00	
019-1915-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	40.00	
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit. One Day R	06/30/2025	70.00	0000092892
019-1915-57500-00	Vestis	06/25 service	06/30/2025	74.86	
019-1915-57500-00	Vestis	06/25 service	06/30/2025	74.86	
019-1915-57500-00	Vestis	04/25 service	06/30/2025	74.86	
019-1915-57500-00	Vestis	06/25 service	06/30/2025	74.86	
019-1915-59300-00	UniFirst First Aid Corp	refill of first aid supplies	06/30/2025	100.41	
019-1915-62500-00	Nichols Diesel Service, Inc	filter #503	06/30/2025	17.90	
019-1915-62500-00	Heritage Tractor LLC	clutch spring #516	06/30/2025	51.38	
019-1915-62500-00	Pomp's Tire - Galesburg	tires #516	06/30/2025	2,834.36	
019-1915-62500-00	Pomp's Tire - Galesburg	tire #523	06/30/2025	91.27	
019-1915-62500-00	Pomp's Tire - Galesburg	tire #503	06/30/2025	290.09	
019-1915-62500-00	Pomp's Tire - Galesburg	tire #500	06/30/2025	145.05	
019-1915-62500-00	Ford of Galesburg	fuel filter cap #503	06/30/2025	62.66	
019-1915-62500-00	Galesburg Welding, Inc	angle iron #523	06/30/2025	51.04	
019-1915-62500-00	German-Bliss Equipment	seal/sleave #520	06/30/2025	35.15	
019-1915-62500-00	Blunier Implement, Inc	reissue vendor check # 100652 dtd 2/3/25 -Cutting Edge Bolt Kit	06/30/2025	192.51	
019-1915-62500-00	Blunier Implement, Inc	reissue chk # 100652 dtd 2/3/25 Freight on Snowplow Parts#506	06/30/2025	12.47	
019-1915-62500-00	Ford of Galesburg	leaf springs #503	06/30/2025	1,610.22	
019-1915-62500-00	Advance Auto Parts	fuel pump #532	06/30/2025	158.36	
019-1915-62500-00	Advance Auto Parts	filters #503	06/30/2025	97.26	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-62510-00	Herr Petroleum Corp	603.4 diesel #2, 826.8 gal unleaded ethanol	06/30/2025	4,312.86	0000092880
019-1915-62510-00	Herr Petroleum Corp	594.9 gal diesel #2, 463.2 gal unleaded ethanol	06/30/2025	3,021.00	0000092880
019-1915-63500-00	Timanda Landscaping & Garden Cer	coffee tree	06/30/2025	159.95	
019-1915-63500-00	Nutrien Ag Solutions Inc	Herbicides	06/30/2025	300.00	
019-1915-65000-00	Office Specialists, Inc.	toilet paper, cleaner	06/30/2025	634.05	
019-1915-65000-00	Office Specialists, Inc.	urinal mats	06/30/2025	19.64	
019-1915-65000-00	Office Specialists, Inc.	dish soap	06/30/2025	88.68	
019-1915-65000-00	Office Specialists, Inc.	trash bags, large rubber bands	06/30/2025	403.50	
019-1915-65000-00	Office Specialists, Inc.	urinal mats	06/30/2025	39.28	
019-1915-65000-00	Office Specialists, Inc.	toilet paper	06/30/2025	76.75	
019-1915-65000-00	Office Specialists, Inc.	toilet cleaner	06/30/2025	99.98	
019-1915-65500-00	Heritage Tractor LLC	pin fasteners, spring locs	06/30/2025	16.52	
019-1915-66000-00	Sherwin Williams Co.	paint	06/30/2025	81.90	
019-1915-66000-00	Galesburg Lumber & Construcion S	bolts, nuts	06/30/2025	33.73	
019-1915-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	303.05	
019-1915-66000-00	Galesburg Lumber & Construcion S	bolts, nuts	06/30/2025	108.82	
019-1915-68500-00	Hawkins, Inc	misc chemicals	06/30/2025	1,128.44	
Subtotal for Divison: 1915				19,690.02	
019-1920-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	76.87	
019-1920-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	33.68	
019-1920-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
019-1920-56000-00	M&M Golf Cars, LLC	rental golf carts - outing	06/30/2025	400.00	
019-1920-57500-00	Vestis	04/25 service	06/30/2025	58.23	
019-1920-57500-00	Vestis	06/25 service	06/30/2025	58.23	
019-1920-57500-00	Vestis	06/25 service	06/30/2025	58.23	
019-1920-57500-00	Vestis	06/25 service	06/30/2025	58.23	
019-1920-62500-00	Heritage Tractor LLC	seal kit #559	06/30/2025	160.64	
019-1920-62510-00	Herr Petroleum Corp	171.7 gal diesel #2, 257 gal unleaded ethanol	06/30/2025	1,288.87	0000092931
019-1920-62510-00	Herr Petroleum Corp	164.6 gal diesel #2, 366.5 gal unleaded ethanol	06/30/2025	1,489.66	0000092931
019-1920-63500-00	HERITAGE LANDSCAPE SUPPLY	proprietary adj nonionic drift control	06/30/2025	260.00	
019-1920-64000-00	HORNUNG'S GOLF PRODUCTS, I	golf gloves for resale	06/30/2025	1,642.36	
019-1920-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	635.04	
019-1920-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	1,166.85	
019-1920-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	404.12	
019-1920-64125-00	Butch's Pizza Inc.	pizzas	06/30/2025	101.50	
019-1920-64125-00	SCNS SPORTS FOODS	misc concessions	06/30/2025	36.00	

Account Number	Vendor	Description	Date	Amount	PO No
019-1920-64125-00	SCNS SPORTS FOODS	misc concessions	06/30/2025	101.60	0000092970
019-1920-65000-00	Office Specialists, Inc.	cups	06/30/2025	71.69	
019-1920-65000-00	Office Specialists, Inc.	trash bags	06/30/2025	42.72	
019-1920-65000-00	Office Specialists, Inc.	cleaner	06/30/2025	30.08	
019-1920-65500-00	MTI Distributing, Inc	push frame, back gang assembly	06/30/2025	1,571.00	
019-1920-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	123.84	
019-1920-88300-00	DLL Finance LLC	2025 Lease of 52 Golf Carts & 1 Utility Vehicle as per agreemen	06/30/2025	9,225.26	
Subtotal for Divison: 1920				19,149.70	
019-1925-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	97.84	
019-1925-55700-00	J.P. Benbow, Inc.	furnished and installed toilet - campground	06/30/2025	504.31	
019-1925-64000-00	The Home City Ice Company	bagged ice	06/30/2025	268.30	
019-1925-64000-00	Baxter's Firewood & Mulch	firewood bundles	06/30/2025	1,500.00	
Subtotal for Divison: 1925				2,370.45	
019-1930-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	392.64	
019-1930-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	115.87	
019-1930-65000-00	Office Specialists, Inc.	toilet paper, paper towels, trash bags	06/30/2025	230.08	
Subtotal for Divison: 1930				738.59	
019-1935-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	13.98	
019-1935-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	98.17	
019-1935-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	80.00	
019-1935-55700-00	J F Ahern	assist with FAID elevator inspection - work order #1843306	06/30/2025	700.00	
019-1935-57500-00	Vestis	04/25 service	06/30/2025	454.48	
019-1935-57500-00	Vestis	06/25 service	06/30/2025	454.48	
019-1935-57500-00	Vestis	06/25 service	06/30/2025	454.48	
019-1935-57500-00	Vestis	06/25 service	06/30/2025	454.48	
Subtotal for Divison: 1935				2,710.07	
019-1945-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	20.96	
019-1945-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	95.00	
Subtotal for Divison: 1945				115.96	
019-1950-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	104.82	
019-1950-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
019-1950-64000-00	Office Specialists, Inc.	markers, hole reinforcements	06/30/2025	27.14	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	817.71	

Account Number	Vendor	Description	Date	Amount	PO No
019-1950-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	161.19	
019-1950-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	397.05	
019-1950-64125-00	Atlantic Coca-Cola	misc concessions	06/30/2025	299.22	
019-1950-64125-00	Butch's Pizza Inc.	pizzas	06/30/2025	346.50	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	1,845.39	
019-1950-64125-00	Butch's Pizza Inc.	pizzas	06/30/2025	217.70	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	1,143.13	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	447.51	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	2,514.65	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	06/30/2025	1,014.15	
019-1950-65000-00	Office Specialists, Inc.	toilet paper, trash bags, paper towels, napkins	06/30/2025	157.26	
019-1950-65000-00	Office Specialists, Inc.	cleaner	06/30/2025	166.57	
019-1950-65500-00	Heritage Pool Supply Group Inc	clean & prep solution, epoxy	06/30/2025	3,021.19	
019-1950-68500-00	Hawkins, Inc	misc chemicals	06/30/2025	868.96	
019-1950-68500-00	Hawkins, Inc	misc chemicals	06/30/2025	967.82	
019-1950-68500-00	Hawkins, Inc	misc chemicals	06/30/2025	1,031.98	
Subtotal for Divison: 1950				15,604.94	
019-1955-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	8.84	
019-1955-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	40.00	
Subtotal for Divison: 1955				48.84	
019-1960-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	153.74	
019-1960-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	60.00	
019-1960-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	40.00	
Subtotal for Divison: 1960				253.74	
019-1965-51000-00	Lacky Monument Co.	engraving - date of passing - Remer	06/30/2025	250.00	
019-1965-51500-00	Discount Printing	Laminate Posters	06/30/2025	120.00	
019-1965-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	23.63	
019-1965-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	50.00	
019-1965-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	50.00	
019-1965-57500-00	Vestis	04/25 service	06/30/2025	39.44	
019-1965-57500-00	Vestis	06/25 service	06/30/2025	47.24	
019-1965-57500-00	Vestis	06/25 service	06/30/2025	47.24	
019-1965-57500-00	Vestis	06/25 service	06/30/2025	39.44	
019-1965-62500-00	Pomp's Tire - Galesburg	tires #585	06/30/2025	95.00	
019-1965-62510-00	Herr Petroleum Corp	223.1 gal diesel #2	06/30/2025	653.83	0000092881

Account Number	Vendor	Description	Date	Amount	PO No
019-1965-65500-00	Scott Equipment, LLC	mower belts	06/30/2025	150.00	
019-1965-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	207.61	
Subtotal for Divison: 1965				<u>1,773.43</u>	
019-1975-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	6.99	
019-1975-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	48.10	
Subtotal for Divison: 1975				<u>55.09</u>	
Subtotal for Fund 019				<u><u>76,773.28</u></u>	
020-0000-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	66.62	
020-0000-62500-00	Advance Auto Parts	oil filter #351	06/30/2025	42.12	
Subtotal for Divison: 0000				<u>108.74</u>	
Subtotal for Fund 020				<u><u>108.74</u></u>	
023-0000-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	161.63	
023-0000-83100-00	Paul Holman	instal eaves,door, shelf, patch floor -1319 S Seminary	06/30/2025	997.50	
023-0000-83100-00	AMP Companies Inc	install lights,ceiling fans,switches,piping - 1051 N Academy St	06/30/2025	3,865.55	
023-0000-83100-00	Locke's Roofing and Siding, Inc.	tear off and install roof - 1261 Harrison St	06/30/2025	4,037.50	
023-0000-83100-00	Alexander S Pont	exclusion and sealing work - 1221 S Seminary St	06/30/2025	1,254.00	
023-0000-83100-00	Mangieri Electric, Inc	replacement of electrical service,outlets,light-1245 Rock Island	06/30/2025	4,467.85	
Subtotal for Divison: 0000				<u>14,784.03</u>	
Subtotal for Fund 023				<u><u>14,784.03</u></u>	
024-0000-83100-00	Graham Hospital Association	development agreement- project for 2nd entrance -Graham Hospital	06/30/2025	250,000.00	
024-0000-83100-00	Galesburg Museums, Inc	07/25 - Discovery Depot Grant	06/30/2025	8,333.33	
024-0000-83100-00	Galesburg Heritage Days Living His	community event sponsorship - Heritage Days	06/30/2025	10,000.00	
024-0000-88300-00	Michael Breslin	07/25 Parking Lot Lease	06/30/2025	311.60	
024-0000-88300-00	Patrick Breslin	07/25 parking lot lease	06/30/2025	311.60	
Subtotal for Divison: 0000				<u>268,956.53</u>	
Subtotal for Fund 024				<u><u>268,956.53</u></u>	
030-0320-51500-00	WGIL/WAAG/WLSR, Inc.	01/25 radio ads	06/30/2025	150.00	
030-0320-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	12.58	
030-0320-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	64.65	

Account Number	Vendor	Description	Date	Amount	PO No
030-0320-54500-00	Kraig Boynton	mileage - HSTP meeting - Peoria - KBoynton	06/30/2025	35.70	
030-0320-55500-00	GSI Systems, Inc	Return of Unused Cameras	09/30/2024	-1,193.98	
030-0320-55500-00	Nichols Diesel Service, Inc	State & Fed testing #470	05/31/2025	57.25	
030-0320-61000-00	Office Specialists, Inc.	note pads	06/30/2025	11.87	
030-0320-61700-00	GSI Systems, Inc	Hard Drive Reader, Docking Station, Wi-Fi Dongle	10/28/2024	164.89	
030-0320-62500-00	Napa Auto Parts	rotors	06/30/2025	324.94	
030-0320-62500-00	Napa Auto Parts	bearings, oil seal	06/30/2025	107.34	
030-0320-62500-00	Napa Auto Parts	calipers, fleet pads, brake rotors, bearings, seal, core deposit	06/30/2025	831.90	
030-0320-62510-00	Herr Petroleum Corp	307.3 gal unleaded ethanol	06/30/2025	815.44	0000092879
030-0320-62510-00	Herr Petroleum Corp	273.2 gal unleaded ethanol	06/30/2025	749.41	0000092879
030-0320-62510-00	Herr Petroleum Corp	234.2 gal unleaded ethanol	06/30/2025	621.46	0000092879
030-0320-62510-00	Herr Petroleum Corp	254.4 unleaded ethanol	06/30/2025	697.84	0000092879
030-0320-65500-00	Valley Distribution Corp.	Customer #24096 Paratransit 5W30	05/31/2025	2,290.50	0000093025
030-0320-65500-00	Napa Auto Parts	gasket, drain plug	06/30/2025	51.35	
030-0320-65500-00	Valley Distribution Corp.	Customer #24096 Paratransit Antifreeze HD HOAT 50/50	05/31/2025	443.38	0000093025
Subtotal for Division: 0320				6,236.52	
030-0370-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	195.00	
030-0370-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	195.00	
030-0370-51500-00	WGIL/WAAG/WLSR, Inc.	01/25 radio ads	06/30/2025	150.00	
030-0370-51500-00	Allegra Print & Imaging	punch cards - fixed route	06/30/2025	115.75	
030-0370-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	29.35	
030-0370-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	128.88	
030-0370-54500-00	Kraig Boynton	mileage - HSTP meeting - Peoria - KBoynton	06/30/2025	35.70	
030-0370-55500-00	Getz Fire Equipment Co., Inc.	filled fire extinguisher, hydrotest, annual service	06/30/2025	748.65	
030-0370-55500-00	GSI Systems, Inc	Return of Unused Cameras	09/30/2024	-1,193.99	
030-0370-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	65.00	
030-0370-55700-00	J F Ahern	May Annual Sprinkler Inspection	06/30/2025	268.04	
030-0370-55700-00	Howe Overhead Doors, Inc.	serviced door & operator, replaced 3 button station	05/31/2025	300.00	
030-0370-57500-00	Cintas, Inc	06/25 service	06/30/2025	244.55	
030-0370-57500-00	Cintas, Inc	06/25 service	06/30/2025	329.34	
030-0370-57500-00	Cintas, Inc	06/25 service	06/30/2025	198.72	
030-0370-62500-00	Napa Auto Parts	crankcase filter	06/30/2025	79.02	
030-0370-62500-00	O'Reilly Auto Parts	wheel bearing	06/30/2025	10.12	
030-0370-62500-00	Napa Auto Parts	brake pad	06/30/2025	105.12	
030-0370-62500-00	Napa Auto Parts	oil filter	06/30/2025	29.59	
030-0370-62500-00	Gillig	heater control valve, def head unit	06/30/2025	1,493.82	

Account Number	Vendor	Description	Date	Amount	PO No
030-0370-62510-00	Herr Petroleum Corp	616.5 gal diesel #2	06/30/2025	1,813.97	0000092879
030-0370-63000-00	Napa Auto Parts	light	05/31/2025	44.45	
030-0370-63000-00	Napa Auto Parts	return nozzle, light	05/31/2025	-53.64	
030-0370-63000-00	Napa Auto Parts	oil	05/31/2025	13.96	
030-0370-63000-00	Napa Auto Parts	nozzle	05/31/2025	9.19	
030-0370-63000-00	Advance Auto Parts	absorbent clay	06/30/2025	499.60	
030-0370-65500-00	Valley Distribution Corp.	Customer #24096 Fixed Route Antifreeze HD HOAT 50/50	05/31/2025	443.38	0000093025
030-0370-65500-00	Valley Distribution Corp.	Customer #24096 Fixed Route 15W40	05/31/2025	2,293.50	0000093025
030-0370-65500-00	Napa Auto Parts	gear oil	06/30/2025	38.97	
Subtotal for Divison: 0370				8,631.04	
Subtotal for Fund 030				14,867.56	
032-0000-55500-00	GSI Systems, Inc	Purchase of Cameras & Hardware for new and anticipated buses.	06/30/2025	25,290.29	0000093022
Subtotal for Divison: 0000				25,290.29	
Subtotal for Fund 032				25,290.29	
049-0000-51000-00	Appraisal One, Inc	Appraisal - 224 S Seminary St	06/30/2025	1,500.00	
Subtotal for Divison: 0000				1,500.00	
Subtotal for Fund 049				1,500.00	
052-0000-51000-00	PFM	Bonds Series 2023	06/30/2025	1,500.00	
Subtotal for Divison: 0000				1,500.00	
Subtotal for Fund 052				1,500.00	
057-0000-61700-00	Office Specialists, Inc.	computer, windows license, barcode scanner kit, drawer, printer	06/30/2025	2,416.00	
057-0000-61700-00	Vorp Energy LLC	Vorp Energy MDT Solar Surveillance trailer with 1200W solar arra	06/30/2025	21,241.50	0000093020
057-0000-61700-00	Vorp Energy LLC	Delivery	06/30/2025	2,550.00	0000093020
Subtotal for Divison: 0000				26,207.50	
Subtotal for Fund 057				26,207.50	
058-0000-66500-00	Koenig Body & Equipment, Inc.	tool box #252	06/30/2025	1,425.46	
058-0000-66500-00	Koenig Body & Equipment, Inc.	tool box #251	06/30/2025	1,425.46	
058-0000-71000-00	MTI Distributing, Inc	Less Trade In 2019 JD 1600 Wide Area Mower Unit #522	06/30/2025	-6,000.00	0000092603

Account Number	Vendor	Description	Date	Amount	PO No
058-0000-71000-00	MTI Distributing, Inc	Toro Groundskeeper w/Cab 4010-D #30636 Unit #522	06/30/2025	109,368.68	0000092603
		Subtotal for Divison: 0000		106,219.60	
		Subtotal for Fund 058		106,219.60	
061-0000-10701-00	IL Rural Water Assn.	01/26 - 07/26 - IL Rural Water Assn Dues	06/30/2025	286.00	
061-0000-10701-00	Jensen Information Tech Inc	2ea Galesburg and Oquawka - Watchguard T40 - Jan to Aug 2026	06/30/2025	159.99	0000093038
061-0000-20101-00	FORREST INNESS	Refund Check 062812-000, 249 OLIVE ST	06/26/2025	59.98	
061-0000-20101-00	DORIS FISHER	Refund Check 066296-000, 1046 MCCLURE ST	07/01/2025	64.04	
061-0000-20101-00	JOHN LEGG	Refund Check 065479-000, 106 ILLINOIS AVE	06/18/2025	72.65	
061-0000-20101-00	PAMELA LEE	Refund Check 061904-000, 2130 CHRISTOPHER DR	06/16/2025	75.50	
061-0000-20101-00	RYLAN HEINRICH	reissue ub refund check #100210 dtd 10/21/24 066929-000,	06/30/2025	23.84	
061-0000-20101-00	DAWSON JOHNSON	Refund Check 062414-000, 859 DAY ST	07/01/2025	11.70	
061-0000-20101-00	EMILY BURRELL	Refund Check 065542-000, 1699 MAPLE AVE	07/01/2025	49.04	
061-0000-20101-00	CLASSIC INVESTMENTS LLC	Refund Check 067905-001, 551 MONROE ST	06/18/2025	74.73	
061-0000-20101-00	TIMOTHY DOWERS	Refund Check 005783-020, 1595 N KELLOGG ST	06/19/2025	120.16	
061-0000-20101-00	SHANNON COX	Refund Check 067332-001, 1735 INDIANA DR	06/19/2025	35.80	
061-0000-20101-00	BRION COZIAHR	Refund Check 020335-000, 238 E PROSPECT ST	06/18/2025	18.18	
061-0000-20101-00	SHANNON COX	Refund Check 067332-001, 1735 INDIANA DR	06/19/2025	18.26	
061-0000-20101-00	NICHOLAS BRYANT	Refund Check 069243-000, 442 S CHAMBERS ST	06/11/2025	77.96	
061-0000-20101-00	KOLE KENAN	Refund Check 062158-000, 709 E DAYTON ST	06/11/2025	110.09	
061-0000-20101-00	BETTY ANDERSON	Refund Check 062801-001, 156 N IVAN AVE	06/11/2025	46.86	
061-0000-20101-00	DOLORES ANDERSON	Refund Check 018648-002, 1724 MEADOW DR	06/11/2025	98.96	
061-0000-20101-00	TAIWO AGBAJE	Refund Check 069292-000, 540 N PRAIRIE ST 6	06/11/2025	144.81	
061-0000-20101-00	EDDIE BOLDEN	Refund Check 068852-003, 1532 S SEMINARY ST	06/11/2025	88.61	
061-0000-20101-00	EDDIE BOLDEN	Refund Check 068852-001, 1687 INDIANA DR	06/11/2025	88.61	
061-0000-20101-00	GUY BOLOMPETI	Refund Check 066760-000, 576 MAPLE AVE 1	06/18/2025	93.95	
061-0000-20101-00	MARIA BONILLA	Refund Check 065932-000, 281 LOMBARD ST	06/25/2025	22.39	
061-0000-20101-00	KADYN AVENDANO	Refund Check 067733-001, 1419 E FIFTH ST	07/01/2025	76.75	
061-0000-20101-00	TYLYNN BELL	reissue ub Refund Check #100386 dtd 12/2/24 066871-000	06/30/2025	134.93	
061-0000-20101-00	MARY BETTS	Refund Check 045925-010, 578 JEFFERSON ST	06/25/2025	106.28	
061-0000-20101-00	MICHAEL BIRD	reissue ub refund Check #100951 dtd 4/21/25 - 069130-000	06/30/2025	146.51	
061-0000-20101-00	TROY BLEYAERT	Refund Check 007683-001, 911 WILLARD ST	06/25/2025	70.42	
061-0000-20101-00	CARLOS JUAREZ	Refund Check 047278-004, 735 W SOUTH ST	06/25/2025	122.33	
061-0000-20101-00	JEREMY KENNEDY	Refund Check 048298-001, 1555 E FIFTH ST	06/18/2025	101.21	
061-0000-20101-00	DORIS COX	Refund Check 023314-000, 718 CENTURY ESTATES	06/16/2025	28.10	
061-0000-20101-00	MASON FRENCH	Refund Check 051723-005, 99 WALNUT AVE	07/01/2025	106.46	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	DEVIN KILGORE	Refund Check 056823-000, 2140 DANIEL DR SOUTH	06/18/2025	8.94	
061-0000-20101-00	ROBERT EARP ESTATE	Refund Check 044667-000, 1658 ORIOLE DR	06/25/2025	41.97	
061-0000-20101-00	TALIA HAWKINS	Refund Check 066242-000, 1574 MCKNIGHT ST	06/11/2025	46.19	
061-0000-20101-00	RYAN HILLIER	Refund Check 067297-000, 372 LAWRENCE AVE	07/01/2025	58.09	
061-0000-20101-00	CARL FAULKNER	Refund Check 009179-001, 1572 MOSHIER AVE	06/25/2025	114.39	
061-0000-20101-00	CLAIRE JAMES	Refund Check 053285-001, 641 W SOUTH ST	06/18/2025	68.78	
061-0000-20101-00	CAROLYN PEARSON	Refund Check 067289-000, 532 OAK ST	06/18/2025	93.79	
061-0000-20101-00	KHOREY YOUNG	Refund Check 049730-003, 1248 MONROE ST	07/01/2025	46.10	
061-0000-20101-00	YVONNE MIXON	Refund Check 060134-000, 248 SUMNER ST	06/11/2025	80.68	
061-0000-20101-00	LUCIAN WOODRUFF	Refund Check 069314-000, 587 MONMOUTH BLVD	06/18/2025	116.38	
061-0000-20101-00	EMILY ROTH ANDERSON	reissue ub refund Check#100530 dtd 1/6/25 005741-000	06/30/2025	1,397.43	
061-0000-20101-00	MADISON MORGAN	Refund Check 066408-000, 78 LORRAINE DR	07/01/2025	66.65	
061-0000-20101-00	NISSAN OF GALESBURG LLC	Refund Check 066881-000, 1687 N HENDERSON ST	07/01/2025	123.39	
061-0000-20101-00	FELIX MENTZEL	Refund Check 067952-000, 972 CHAMBERLAIN ST	06/11/2025	14.26	
061-0000-20101-00	MITCHELL MCCOY	Refund Check 066207-000, 834 W NORTH ST	07/01/2025	72.14	
061-0000-20101-00	MELLISSA MCNICHOLAS	Refund Check 067512-000, 1944 N SEMINARY ST	06/18/2025	18.26	
061-0000-20101-00	STEVEN SMITH	Refund Check 008928-000, 1205 KLEIN AVE	06/12/2025	8.10	
061-0000-20101-00	MEGAN WRIGHT	Refund Check 042676-002, 219 N ARTHUR AVE	06/18/2025	26.27	
061-0000-20101-00	TDSP INVESTMENTS LLC	Refund Check 068850-000, 544 W TOMPKINS ST	06/19/2025	160.00	
061-0000-20101-00	MICHAEL WILSON	Refund Check 058992-000, 693 CENTURY ESTATES	06/11/2025	24.39	
061-0000-20101-00	LAURA LIYUNDULA	Refund Check 067834-001, 997 E NORTH ST	06/11/2025	35.84	
061-0000-20101-00	THOMAS MOSES	Refund Check 011922-001, 1442 N CHERRY ST	06/18/2025	8.27	
061-0000-20101-00	LEANNE SIMS	Refund Check 064322-000, 249 N WHITESBORO ST	06/19/2025	1.19	
061-0000-20101-00	MARIA ODUCA	Refund Check 059503-000, 352 BEDI AVE	06/19/2025	84.22	
061-0000-20101-00	BEECHER SYKES	Refund Check 050764-001, 545 N PRAIRIE ST	06/18/2025	23.26	
061-0000-20101-00	BRENDA POTTER	Refund Check 068642-000, 522 PHILLIPS ST	07/01/2025	84.29	
061-0000-20101-00	DONNA YELM ESTATE	reissue - ub refund Check 100673 Dtd. 02/03/25 006698-000,	06/30/2025	18.73	
061-0000-20101-00	JUDITH RYLANDER	Refund Check 065935-000, 280 PARK LANE AVE	06/25/2025	89.22	
061-0000-20101-00	MELLISSA MCNICHOLAS	Refund Check 067512-000, 1944 N SEMINARY ST	06/18/2025	17.22	
061-0000-20101-00	JACOB REFFETT	Refund Check 062293-001, 1332 IMPERIAL AVE	07/01/2025	101.69	
061-0000-20101-00	LOCKWOOD CONSTRUCTION L	Refund of Hydrant Meter Deposit	06/30/2025	408.37	
061-0000-20101-00	RUHL & RUHL REALTORS	Refund Check 058835-006, 1431 N WEST ST	06/25/2025	112.33	
061-0000-20101-00	ERIC MCGRAW	Refund Check 010484-001, 1338 WILLARD ST	07/01/2025	39.71	
061-0000-20101-00	MARK MARTIN	Refund Check 005097-078, 1761 S CHERRY ST	06/16/2025	67.60	
061-0000-20101-00	RUSSELL NEGRE	Refund Check 064163-001, 353 W FIRST ST	07/01/2025	108.44	
061-0000-20101-00	DREW WITHERELL	Refund Check 055857-000, 1755 ROBERTSON AVE	06/18/2025	50.58	
061-0000-20101-00	PATRICK YOUNG	Refund Check 016622-029, 25 CHESTNUT ST	06/18/2025	126.29	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	EMEKA ONWUAMEZE	Refund Check 052833-000, 2196 SANDEEP DR	06/18/2025	55.85	
061-0000-20101-00	NICHOLAS NITTI	Refund Check 068255-000, 809 E THIRD ST	06/19/2025	112.06	
061-0000-20101-00	SKYLOR MONTGOMERY	Refund Check 050657-001, 1306 E NORTH ST	06/18/2025	34.63	
061-0000-20101-00	DANNY SCOTT	Refund Check 011264-007, 500 GREENLEAF ST	06/16/2025	67.60	
061-0000-20101-00	LANA MASON	Refund Check 066298-000, 255 N FARNHAM ST	06/25/2025	110.34	
061-0000-20101-00	DUSTIN ZIMMERMAN	Refund Check 060051-000, 1062 N CHERRY ST	06/26/2025	34.81	
061-0000-20101-00	DEREK NIX	Refund Check 068019-000, 85 S SEMINARY ST 7	06/18/2025	95.18	
061-0000-20101-00	TANYA THEOBALD	Refund Check 051655-002, 1873 WASHINGTON ST	06/11/2025	147.61	
061-0000-51000-00	Knox County Records Office	05/25 service - Laredo	06/30/2025	24.30	
061-0000-51000-00	Credit Collection Partners	05/25 service	06/30/2025	421.74	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Millerdgeville State Bank	06/30/2025	240.00	
061-0000-51000-00	Pace Analytical Services LLC	water testing	06/30/2025	25.00	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Sawyer Savings Bank	06/30/2025	240.00	
061-0000-51000-00	Pace Analytical Services LLC	water testing	06/30/2025	4,200.00	
061-0000-51010-00	Associated Court Reporters	transcript of deposition	06/30/2025	249.00	
061-0000-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	136.66	
061-0000-51500-00	Gatehouse Media	real estate sales notice - acct #857927	06/30/2025	111.69	
061-0000-51500-00	Sebis Direct Inc	05/25 - utility billing	06/30/2025	967.83	
061-0000-51500-00	Sebis Direct Inc	05/25 - water quality report	06/30/2025	225.00	
061-0000-52300-00	Nicor Gas	05/25 service acct #20-72-70-1000 9	05/31/2025	53.21	
061-0000-52300-00	Nicor Gas	05/25 service acct #14-51-15-5411 6	05/31/2025	695.07	
061-0000-52500-00	Galesburg Sanitary Dist.	05/25 service	05/31/2025	132.78	
061-0000-54000-00	Brightspeed	06/25 Service Acct #304035525	06/30/2025	125.41	
061-0000-55000-00	IL Rural Water Assn.	07/25 -12/25 - IL Rural Water Assn Dues	06/30/2025	286.00	
061-0000-55500-00	AMP Companies Inc	Troubleshoot relay for starter	06/30/2025	159.00	
061-0000-55500-00	Altorfer Inc.	fuel tube and adapter in cylinder head removed and replaced	06/30/2025	1,545.28	
061-0000-55500-00	Sidener Environmental Service, Inc.	CHLORINATOR PARTS & MAINTENANCE 2025	06/30/2025	6,585.79	0000093006
061-0000-55700-00	Helm Mechanical / Helm Service	furnish and install refrigerant compressor	06/30/2025	4,974.00	
061-0000-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	55.00	
061-0000-55700-00	Galesburg Welding, Inc	sheered and drilled plate to bolt centers holes	06/30/2025	70.40	
061-0000-55700-00	Royal Cleaning Services	06/25 janitorial services	06/30/2025	563.00	
061-0000-55800-00	Jensen Information Tech Inc	2ea Galesburg and Oquawka - Watchguard T40 - Sept to Dec 2025	06/30/2025	79.99	0000093038
061-0000-59300-00	UniFirst First Aid Corp	refill of first aid supplies	06/30/2025	130.82	
061-0000-61000-00	Office Specialists, Inc.	copy paper	06/30/2025	48.99	
061-0000-65000-00	Office Specialists, Inc.	sponge	06/30/2025	8.50	
061-0000-65000-00	Office Specialists, Inc.	soap, paper towels, floor cleaner, dish soap	06/30/2025	141.87	
061-0000-65500-00	Sidener Environmental Service, Inc.	sensor kit, sensors	06/30/2025	404.15	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-66000-00	Core & Main	flange, valves, nuts, gaskets, bolts	06/30/2025	2,000.19	
061-0000-66000-00	Core & Main	cored plugs	06/30/2025	168.00	
061-0000-66000-00	Core & Main	wedges	06/30/2025	250.00	
061-0000-66000-00	Gunther Construction Co., a div. of U	FA-1 FILL SAND DELIVERED	06/30/2025	475.81	0000092900
061-0000-66000-00	Core & Main	minn ball curbs	06/30/2025	838.10	
061-0000-66000-00	Lock & Key Shop LLC	keys	06/30/2025	48.00	
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE (CL SI) - DELIVERED	06/30/2025	299.50	0000092901
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE (CL SI) - DELIVERED	06/30/2025	1,412.75	0000092901
061-0000-66000-00	Office Specialists, Inc.	return of wall clock	06/30/2025	-27.12	
061-0000-66000-00	USA Bluebook, Inc.	gate box aligner	06/30/2025	203.83	
061-0000-66000-00	Liberty Flag & Specialty	Flags	06/30/2025	247.68	
061-0000-66500-00	Schulte Supply, Inc.	manhole hook	06/30/2025	40.00	
061-0000-66700-00	Core & Main	meters	06/30/2025	1,860.00	
061-0000-66700-00	Core & Main	water meters	06/30/2025	2,600.00	
061-0000-66700-00	Core & Main	water meters	06/30/2025	1,464.00	
061-0000-66700-00	Core & Main	water meters	06/30/2025	2,600.00	
061-0000-68500-00	IDEXX Distribution Inc.	misc chemicals	06/30/2025	1,866.65	
061-0000-68500-00	Hawkins, Inc	2025 Gas Chlorine for Water Division as per your bid. Will orde	06/30/2025	5,166.00	0000092888
061-0000-68500-00	USA Bluebook, Inc.	misc chemicals	06/30/2025	131.42	
061-0000-68500-00	USA Bluebook, Inc.	misc chemicals	06/30/2025	608.15	
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	06/30/2025	3,662.40	0000092962
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	06/30/2025	996.00	0000092962
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	06/30/2025	4,656.00	0000092962
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	06/30/2025	2,440.00	0000092962
061-0000-83100-00	AMP Companies Inc	connected water service - 422 E North St	06/30/2025	143.53	
061-0000-83100-00	AMP Companies Inc	connected water service - 431 Greenleaf	06/30/2025	165.13	
061-0000-83100-00	AMP Companies Inc	connected water service - 433 E Dudley St	06/30/2025	207.88	
061-0000-83100-00	AMP Companies Inc	connected water service - 1953 E Main St	06/30/2025	199.63	
061-0000-83100-00	AMP Companies Inc	connected water service - 256 Seldon St	06/30/2025	202.98	
061-0000-83100-00	AMP Companies Inc	connected water service - 1477 Williams St	06/30/2025	207.80	
061-0000-83100-00	AMP Companies Inc	connected water service - 360 E Dayton St	06/30/2025	106.00	
061-0000-83100-00	AMP Companies Inc	connected water service - 447 Maple Ave	06/30/2025	170.14	
061-0000-83100-00	AMP Companies Inc	connected water service - 806 E Losey St	06/30/2025	155.16	
061-0000-83100-00	AMP Companies Inc	connected water service - 442 & 443 Dudley St	06/30/2025	209.16	
061-0000-83100-00	AMP Companies Inc	connected water service - 973 S Pearl St	06/30/2025	205.91	
061-0000-83100-00	AMP Companies Inc	connected water service - 564 N Pearl St	06/30/2025	210.79	

Account Number	Vendor	Description	Date	Amount	PO No
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	120.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
078-0000-56535-00	Bryon Fuller	workers comp IME - roundtrip mileage to Naperville IL	06/30/2025	243.60	
078-0000-56535-00	Alyssa Harpin	workers comp prescriptions	06/30/2025	81.60	
078-0000-56535-00	OSF St Mary Medical Center	workers comp - dos 05/28/25 pat #14102180100	06/30/2025	138.64	
078-0000-56535-00	Orthoworks, S.C.	workers comp - dos 06/02/25 - Pat #11599435A	06/30/2025	107.91	
078-0000-56535-00	OSF St Mary Medical Center	workers comp - dos 06/02/25 pat #14117810500	06/30/2025	1,584.96	
078-0000-56597-00	Alexis Fire Equipment Co., Inc.	repair of damage - unit #53	06/30/2025	1,462.05	
078-0000-56597-00	Alexis Fire Equipment Co., Inc.	repair damage on unit #61	06/30/2025	4,200.00	
Subtotal for Divison: 0000				10,208.76	
Subtotal for Fund 078				10,208.76	
091-0000-20101-00	MELLISSA MCNICHOLAS	Refund Check 067512-000, 1944 N SEMINARY ST	06/18/2025	13.87	
091-0000-20101-00	SHANNON COX	Refund Check 067332-001, 1735 INDIANA DR	06/19/2025	25.47	
Subtotal for Divison: 0000				39.34	
Subtotal for Fund 091				39.34	
Report Total:				937,177.65	

Advance Checks and ACH Payments as of 7/1/2025

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/12/2025	0	360 Party Zone LLC	Minority/Woman Owned Business Startup incentive for 360 Party Zo	054-0000-83100	491.39
6/12/2025	0	Beau Lehnhausen	Meals - Fire Academy EMT Week #5 - Peoria IL - BLehnhausen	001-0000-10706	155.00
6/12/2025	0	Bess-Tabb & Associates LLC	Minority/Woman owned Business Startup incentive approved by Coun	054-0000-83100	369.24
6/12/2025	0	Chuck Humes	06/10 - Umped Softball - 2 Games	019-1940-51400	80.00
6/12/2025	0	Euclid Beverage	Liquor for Golf Concessions	019-1920-64125	268.85
6/12/2025	0	G & M Distributors	Liquor for Golf Concessions	019-1920-64125	390.00
6/12/2025	0	G & M Distributors	Bloody Mary Mix	019-1920-64125	48.00
6/12/2025	0	Gunther Construction Co., a div. of UCM, Inc	Simmons Street Streetscape and Parking Lot H Project	013-0000-76000	97,709.07
6/12/2025	101231	Jeremy Gerard	Repair Damage 138 E Main St - Demo 140-144 E Main St	023-0000-55420	4,287.00
6/12/2025	101229	Knox County Records Office	Total of 2 Water/Sewer/Refuse Lien Filed	061-0000-51000	63.00
6/12/2025	101229	Knox County Records Office	Total of 1 Water/Sewer/Refuse Lien Filed	061-0000-51000	63.00
6/12/2025	0	Kyle Shaw	Meals - Fire Academy EMT Week #5 - Peoria IL - KShaw	001-0000-10706	155.00
6/12/2025	0	Lynn R Pease	06/10 - Umped Softball - 2 Games	019-1940-51400	80.00
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	018-0000-20102	26.00
6/12/2025	101230	MC Squared	01.15.25 - Acct#4142025	061-0000-20102	291.53
6/12/2025	101230	MC Squared	01.15.25 - Acct#4142025	024-0000-20102	87.85
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	020-0000-20102	272.95
6/12/2025	101230	MC Squared	01.15.25 - Acct#4142025	020-0000-20102	329.68
6/12/2025	101230	MC Squared	01.15.25 - Acct#4142025	001-0000-20102	589.19
6/12/2025	101230	MC Squared	01.15.25 - Acct#4142025	019-0000-20102	667.85
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	019-0000-20102	1,911.81
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	061-0000-20102	320.37
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	024-0000-20102	88.21
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	001-0000-20102	988.74
6/12/2025	101230	MC Squared	03.13.25 - Acct#4142025	030-0000-20102	297.50
6/12/2025	0	Oneida Network Services, Inc	06/25 Internet - Acct #1101994 - Kerzi	001-0207-54000	50.00
6/12/2025	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
6/16/2025	0	Enterprise Fleet Management	05/25 -06/25 - 2025 Enterprise Vehicle Lease #100	058-0000-88300	724.39
6/19/2025	0	Chuck Humes	06/17 umped softball - 4 games	019-1940-51400	160.00
6/19/2025	0	Galesburg Communications, Inc.	One time activation fee for 23 units	013-0000-55500	276.00
6/19/2025	0	Galesburg Communications, Inc.	Trade-In Allowance	013-0000-66500	(2,439.72)
6/19/2025	0	Galesburg Communications, Inc.	Compact handheld portable radio with GPS capabilities automatic	013-0000-66500	7,962.60
6/19/2025	0	Galesburg Communications, Inc.	Activation Fee and unlimited service January 1, 2026 through Dec	013-0000-10701	7,701.12
6/19/2025	0	Knox Co. Area Partnership for Economic Development	Q2 2025 - KCAP quarterly investment	024-0000-59535	62,500.00
6/19/2025	101294	Knox County Collector	Property Taxes - 13.38 acs S & W of I74 SW - pin- 90-18-300-005	024-0000-84500	1,007.20
6/19/2025	101294	Knox County Collector	Property Taxes - SWI-74E 1/2 NE Sec19 T11 R2 pin-90-19-200-002	024-0000-84500	239.40
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 57 N Kellogg - pin - 99-10-487-007	024-0000-84500	355.70
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 91 W Simmons - pin-99-15-202-021	024-0000-84500	1,055.34
6/19/2025	101294	Knox County Collector	Property Taxes - SW sec 20 s I74& NWFA400 &NRR pin-90-20-300-013	024-0000-84500	2,237.82
6/19/2025	101294	Knox County Collector	Property Taxes - Lot 1 SW sec 19 - pin- 90-19-300-003	024-0000-84500	1,179.20
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 1911 E Main - pin-99-12-354-037	024-0000-84500	324.74
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 29 Public Sq - pin - 99-10-457-004	024-0000-84500	12,508.58
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 332 E Ferris- pin-99-10-487-004	024-0000-84500	888.08
6/19/2025	101294	Knox County Collector	Property Taxes - w 1/2 NE Sec19 S-I&\$ pt lot 5 pin-90-19-200-005	024-0000-84500	2,405.40
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 314 S Henderson - pin-99-16-279-016	024-0000-84500	24.12
6/19/2025	101294	Knox County Collector	Property Taxes - formerly 300 block E Ferris- pin- 99-10-487-003	024-0000-84500	159.02
6/19/2025	101294	Knox County Collector	Property Taxes - SE Sec 19NRR I74 pin- 90-19-401-002	024-0000-84500	12,423.26
6/19/2025	101294	Knox County Collector	Property Taxes - 2246/2284 Promenade Court Pin 9904202018	024-0000-84500	232.90
6/19/2025	101294	Knox County Collector	Property Taxes - NW sec 19 SW I74 NE RR -pin- 90-19-100-001	024-0000-84500	6,176.18
6/19/2025	101295	Knox County Records Office	file 13 weed/trash/demo liens	001-0160-51300	138.00
6/19/2025	101295	Knox County Records Office	total of 4 water/sewer/refuse lien filed	061-0000-51000	63.00

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	001-0000-20102	1,146.78
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	024-0000-20102	126.39
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	019-0000-20102	2,448.65
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	030-0000-20102	337.46
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	020-0000-20102	356.34
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	018-0000-20102	13.41
6/19/2025	101296	MC Squared	05/25 service - acct #4142025	061-0000-20102	424.31
6/19/2025	0	Nathaniel Clark	06/17 - umped softball - 4 games	019-1940-51400	160.00
6/19/2025	0	Neidig Trucking & Excavating, Inc.	release retainage - demo 140-144 E Main	023-0000-20103	17,683.00
6/19/2025	0	Waste Management, Inc.	06/25 service - cust #9-06892-63006	061-0000-55700	127.14
6/19/2025	0	Waste Management, Inc.	05/25 service - cust #63842-03000	019-1915-55700	1,052.54
6/19/2025	0	Waste Management, Inc.	06/25 service - cust #64537-23004	061-0000-55700	22.72
6/19/2025	0	Waste Management, Inc.	05/25 service - cust #5-33430-33004	067-0000-59502	215,797.72
6/19/2025	101297	Western Illinois Title Company	Purchase of Property pin - 05-34-101-002	024-0000-10850	63,545.91
6/20/2025	0	Breakthru Beverage Illinois, LLC	liquor for golf concessions	019-1920-64125	474.41
6/20/2025	0	Euclid Beverage	liquor for golf concessions	019-1920-64125	861.45
6/20/2025	0	G & M Distributors	liquor for golf concessions	019-1920-64125	919.80
6/20/2025	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
6/20/2025	0	T TECH	05/25 UB ACH Fees	061-0000-51000	743.95
6/20/2025	0	T TECH	05/25 UB ACH Fees	067-0000-51000	371.97
6/24/2025	0	Bank of Montreal	Activity Messenger -05/25 -12/25 email newsletter and texting app	019-1905-55800	833.00
6/24/2025	0	Bank of Montreal	Holt Supply - P Trap for the drinking fountain at PSB	019-1911-66000	1.96
6/24/2025	0	Bank of Montreal	Galesburg Builders- Tax/Fees - DMannon	030-0000-10407	7.17
6/24/2025	0	Bank of Montreal	Heart Of IL SHRM - Chapter Meeting	001-0120-54500	30.00
6/24/2025	0	Bank of Montreal	Menards- galvanized couplers and nipples	061-0000-66000	126.51
6/24/2025	0	Bank of Montreal	Amazon.- Outdoor Nature Preschool craft supplies	019-1940-64000	24.45
6/24/2025	0	Bank of Montreal	Holt Supply- Metering cartridges, Gaskets	019-1925-66000	112.20
6/24/2025	0	Bank of Montreal	Galesburg Chamber - Local Legislative Luncheon - Bradley Hix	001-0105-54500	28.00
6/24/2025	0	Bank of Montreal	Farm King Supply Llc- Work Gloves	001-0450-67500	16.99
6/24/2025	0	Bank of Montreal	Terminal Supply- Misc shop supplies	001-0445-63000	189.29
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background Checks	078-0000-51000	388.90
6/24/2025	0	Bank of Montreal	Amazon.- case for flares, narkan, and trunk organizer for Unit 29	001-0510-66500	86.18
6/24/2025	0	Bank of Montreal	Amazon.- electronic road flares for Unit 29	001-0510-66500	70.14
6/24/2025	0	Bank of Montreal	Amazon.- Tennis Racket Grip Tape, Paddleball Rackets, Thermometer	019-1945-64000	5.99
6/24/2025	0	Bank of Montreal	Phillips 66 gas for truck 188	061-0000-62510	86.03
6/24/2025	0	Bank of Montreal	Comcast - 05/25 Service	001-0510-54000	19.90
6/24/2025	0	Bank of Montreal	Menards- batteries, safety red tape	061-0000-66000	98.07
6/24/2025	0	Bank of Montreal	GALESBURG ELECTRIC-SAW BLADES	019-1915-65500	12.66
6/24/2025	0	Bank of Montreal	Quadient - 03/25-05/25 Postage Machine Lease	001-0160-88300	718.20
6/24/2025	0	Bank of Montreal	Menards-Diesel can	019-1965-66500	14.91
6/24/2025	0	Bank of Montreal	D A Hoerr And Sons, Inc- Trees	054-0000-63500	2,634.00
6/24/2025	0	Bank of Montreal	Lock & Key- Keys	001-0450-65500	7.00
6/24/2025	0	Bank of Montreal	Engagedly Inc.- overages services	001-0120-55000	392.20
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Buns / Supplies	019-1920-64125	44.49
6/24/2025	0	Bank of Montreal	Amazon.- May Tennis Month Social USTA Grant Supplies	019-1940-64000	83.96
6/24/2025	0	Bank of Montreal	Intuit Payment Solutions,- Screws for forms	014-0000-66000	40.60
6/24/2025	0	Bank of Montreal	Amazon.- Outdoor clock, water testing kits	019-1950-64000	90.97
6/24/2025	0	Bank of Montreal	Farm King- Barrel Pump	019-1925-66000	239.99
6/24/2025	0	Bank of Montreal	Tractor Supply- New Jack and plate for trailer tongue unit # 308	001-0450-62500	104.98
6/24/2025	0	Bank of Montreal	Menards- 3-4"x8"x3/4"" AC2 treated plywood sheets	061-0000-66000	161.64
6/24/2025	0	Bank of Montreal	Office Of The State Fire- State Fire Marshall - OSFM certificate of operation	019-1935-55700	76.69
6/24/2025	0	Bank of Montreal	Menards - deck screws	019-1915-65500	39.45

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	Farm King- Ubolt for new pressure washer hose unit # 131	018-0000-62500	5.29
6/24/2025	0	Bank of Montreal	GovConnect - MX Master 3S for Business mouse for Amanda Willett - Helpde	001-0207-61700	95.21
6/24/2025	0	Bank of Montreal	Galesburg Chamber Legislative Luncheon - Amanda Willett	001-0120-54500	28.00
6/24/2025	0	Bank of Montreal	Sling - online staff scheduling and messaging app	019-1905-55800	119.00
6/24/2025	0	Bank of Montreal	4imprint, Inc- cups for waterpark for concession sales	019-1950-64125	305.49
6/24/2025	0	Bank of Montreal	Banner Fire Equipment Inc- Banner - Motor assembly #51	001-0605-62500	531.62
6/24/2025	0	Bank of Montreal	Lowes - Return of Spruce Trees	054-0000-63500	(161.23)
6/24/2025	0	Bank of Montreal	Amazon.- plastic plates	001-0510-61000	93.02
6/24/2025	0	Bank of Montreal	Midstate filter service- Filter cleaning for unit # 126	001-0450-55500	10.00
6/24/2025	0	Bank of Montreal	Amazon.- Fishing Derby signage and flag	019-1940-64000	94.69
6/24/2025	0	Bank of Montreal	Walmart - softball concession supplies	019-1940-64125	37.95
6/24/2025	0	Bank of Montreal	ILCMA Membership	001-0110-55000	388.75
6/24/2025	0	Bank of Montreal	Openai, Llc- Fixed Route Share of ChatGPT Business Membership for Kraig &	030-0320-55000	300.00
6/24/2025	0	Bank of Montreal	Menards- broad knife	020-0000-66500	15.98
6/24/2025	0	Bank of Montreal	Walmart- Fishing Derby prizes and supplies	019-1940-64000	633.10
6/24/2025	0	Bank of Montreal	Walmart - 25-1: Household supplies	021-0000-68000	159.99
6/24/2025	0	Bank of Montreal	Menards-trash can	019-1965-65000	15.99
6/24/2025	0	Bank of Montreal	Red Cross- CPR certificate for 5 Rec Attendant Staff and 1 participant	019-1930-51000	240.00
6/24/2025	0	Bank of Montreal	Walmart - Golf Shop Fixtures Supplies	019-1920-66000	7.63
6/24/2025	0	Bank of Montreal	Amazon - GPS tracker	001-0510-61700	49.99
6/24/2025	0	Bank of Montreal	Tractor supply- Ratchet strap for fuel cell unit # 514	019-1915-62500	12.99
6/24/2025	0	Bank of Montreal	MTC communications - internet for Oquawka	061-0000-54000	89.95
6/24/2025	0	Bank of Montreal	Ppinc Usd Pro 1- Reflective apparel Rain Coat	061-0000-67500	82.00
6/24/2025	0	Bank of Montreal	Ray O Herron Co Inc- short and long sleeved shirts and 1 pants for Blake Carr	001-0510-67500	505.73
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	128.40
6/24/2025	0	Bank of Montreal	Phillips 66 fuel for truck #168	061-0000-62510	119.11
6/24/2025	0	Bank of Montreal	Hotel Burr Ridge Opco Llc- Cain - Lodging Advanced Fire Officer	001-0605-54500	720.50
6/24/2025	0	Bank of Montreal	GovConnect - Repair replacement monitor for Amanda Willett - helpdesk ticke	001-0207-61700	799.57
6/24/2025	0	Bank of Montreal	Menards- Fishing Derby prizes and supplies	019-1940-64000	1,002.34
6/24/2025	0	Bank of Montreal	IGFOA Lunch and Learn Registration - J. O'Hern	001-0205-54500	35.00
6/24/2025	0	Bank of Montreal	Holt Supply - PVC couplers & ends	014-0000-66000	19.83
6/24/2025	0	Bank of Montreal	Menards-floor squeegees. Fans, sawzall blades, drill bits, ratchets, tape	061-0000-66500	461.81
6/24/2025	0	Bank of Montreal	Uber-GFOA grant training conference to Union station Chockley & Heiden	001-0205-54500	24.09
6/24/2025	0	Bank of Montreal	SCW - 3 sets of phone headsets for Community Development at \$99.57each	001-0305-61700	298.71
6/24/2025	0	Bank of Montreal	Menards-Chemical canister	019-1915-65500	12.99
6/24/2025	0	Bank of Montreal	Amazon.- plastic forks, knives, spoons, batteries, and coffee	001-0510-61000	159.61
6/24/2025	0	Bank of Montreal	LOWES-bolts	019-1915-65500	3.57
6/24/2025	0	Bank of Montreal	FirstNet -04/25 Service	019-0000-20102	193.18
6/24/2025	0	Bank of Montreal	Clark Hubbard Llc- Dinner for GFOA Grants course - B Chockley & S Heiden	001-0205-54500	68.77
6/24/2025	0	Bank of Montreal	Menards team building garden project	030-0320-55700	326.05
6/24/2025	0	Bank of Montreal	Farm King - cleaning supplies	061-0000-65000	33.99
6/24/2025	0	Bank of Montreal	Amazon.- Tackleboxes for loaner fishing pole program	019-1940-64000	25.99
6/24/2025	0	Bank of Montreal	Walmart - food items for National Police Week	015-0000-58500	208.18
6/24/2025	0	Bank of Montreal	Ppinc Usd Pro 1- credit for tax returned	019-0000-10407	(46.80)
6/24/2025	0	Bank of Montreal	Amtrak-GFOA training Chicago Heiden & Chockley	001-0000-10407	(42.00)
6/24/2025	0	Bank of Montreal	LOWES-Pool Prep	019-1950-65500	35.44
6/24/2025	0	Bank of Montreal	Comcast - 05/25 Service #24-06	001-0630-54000	24.00
6/24/2025	0	Bank of Montreal	Innkeepers - Bag of Coffee for Administration Office	001-0110-61000	18.00
6/24/2025	0	Bank of Montreal	Menards - Materials gear storage at training site	001-0605-65500	91.12
6/24/2025	0	Bank of Montreal	Quadiant - 06/25-08/25 Postage Machine Lease	061-0000-88300	191.52
6/24/2025	0	Bank of Montreal	Callaway Golf Company- Lady Wedge for Resale	019-1920-64000	116.18
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Buns / Hot Dog Supplies	019-1920-64125	42.66

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	United States Postal Serv- Shipping of traffic controller chip to Chicago	001-0450-53000	6.10
6/24/2025	0	Bank of Montreal	Advance Stores Co Inc- Paint for trailer	014-0000-64500	49.96
6/24/2025	0	Bank of Montreal	Farm King Supply Llc- Discharge hose	014-0000-66000	24.49
6/24/2025	0	Bank of Montreal	Farm king- fuel stickers for fuel barrel	001-0445-63000	4.47
6/24/2025	0	Bank of Montreal	SHI - Purchase of ADTRAN SBC Feature Pack upgrade - License - 25 calls - a	057-0000-61700	132.59
6/24/2025	0	Bank of Montreal	Menards-Grinding Disks	019-1965-66500	11.97
6/24/2025	0	Bank of Montreal	PZ's - Lunch - key staff/attorneys - adjudication matters meeting	001-0110-58500	79.00
6/24/2025	0	Bank of Montreal	Menards- glass cleaner, squeegee, spray bottle	019-1975-65000	14.28
6/24/2025	0	Bank of Montreal	Hy-Vee.- Water for resale	019-1920-64125	34.95
6/24/2025	0	Bank of Montreal	Lowes- Spruce Trees	054-0000-63500	147.92
6/24/2025	0	Bank of Montreal	LOWES-Bolts	019-1915-65500	9.12
6/24/2025	0	Bank of Montreal	Hy-Vee.- Sponges	019-1920-65000	11.28
6/24/2025	0	Bank of Montreal	Abraham Lincoln Hotel Hol- Lodging -Gugliotta	001-0305-54500	294.12
6/24/2025	0	Bank of Montreal	Amazon.- Mobile Playground toys	019-1940-64000	86.30
6/24/2025	0	Bank of Montreal	Menards- Cone holder on trailer	001-0450-65500	45.74
6/24/2025	0	Bank of Montreal	Amazon - ID holders, lanyards	001-0115-61000	25.99
6/24/2025	0	Bank of Montreal	Lowe's - TAX refund	001-0000-10407	(12.15)
6/24/2025	0	Bank of Montreal	Amazon.- electronic road flares for Unit 29	001-0510-66500	70.14
6/24/2025	0	Bank of Montreal	Hy-Vee.- Breakfast Sandwiches / Hot Dog Buns	019-1920-64125	63.00
6/24/2025	0	Bank of Montreal	Menards - ready rod	019-1915-65500	2.59
6/24/2025	0	Bank of Montreal	Hy-Vee- fuel for saws	019-1975-62500	19.97
6/24/2025	0	Bank of Montreal	Menards- LUMBER	019-1915-66000	310.80
6/24/2025	0	Bank of Montreal	Menards- Grease Gun, Aerosol bed liner	001-0450-65500	51.97
6/24/2025	0	Bank of Montreal	Menards- masonry drill bits	061-0000-66500	63.84
6/24/2025	0	Bank of Montreal	Live View GPS subscription for GPS tracker	001-0510-55000	11.00
6/24/2025	0	Bank of Montreal	Lowes .- Arborvitae	054-0000-63500	202.86
6/24/2025	0	Bank of Montreal	The Register Mail - Online Subscription, recurring monthly charge	001-0110-55000	14.99
6/24/2025	0	Bank of Montreal	LOWES-3/8 chain links	019-1915-65500	9.96
6/24/2025	0	Bank of Montreal	Galesburg Electric-Fuel circular saw, canvas tool bag	061-0000-66500	530.04
6/24/2025	0	Bank of Montreal	Lowes - Spruce trees	054-0000-63500	161.23
6/24/2025	0	Bank of Montreal	Uber - GFOA grant training Union station to hotel Chockley & Heiden	001-0205-54500	22.93
6/24/2025	0	Bank of Montreal	Menards- Dawn, Windex	001-0450-65000	41.29
6/24/2025	0	Bank of Montreal	Menards - Misc Cleaning Supplies	001-0605-65000	82.09
6/24/2025	0	Bank of Montreal	LOWES-Quick start, gloves	019-1915-63500	55.92
6/24/2025	0	Bank of Montreal	Menards-Gardening Equipment	019-1915-66500	103.93
6/24/2025	0	Bank of Montreal	Menards snake repellent and tie down straps	061-0000-66000	69.95
6/24/2025	0	Bank of Montreal	Amazon - Lanyards, garage openers to be returned	001-0000-10407	38.89
6/24/2025	0	Bank of Montreal	Hilton - Schmitt Inspector I	001-0605-54500	500.20
6/24/2025	0	Bank of Montreal	LOWES- Shark Bite water fittings	019-1915-65500	21.92
6/24/2025	0	Bank of Montreal	WILSON PAPER-Foaming QTA	019-1915-65000	33.52
6/24/2025	0	Bank of Montreal	Lock & Key- Keys	020-0000-66500	17.54
6/24/2025	0	Bank of Montreal	Menards - Water for training site	001-0605-68000	13.92
6/24/2025	0	Bank of Montreal	Go Van Gogh's- Added city logo to new rain coat	061-0000-67500	15.00
6/24/2025	0	Bank of Montreal	Amazon.- Fishing Derby goodie bag supplies	019-1940-64000	796.48
6/24/2025	0	Bank of Montreal	Lowes.- Inline water filter for old brown water fountain	001-0510-65500	41.99
6/24/2025	0	Bank of Montreal	Farm King Supply Llc- Spade Shovel	014-0000-66500	59.99
6/24/2025	0	Bank of Montreal	Connection - 1.5 ball mount - water rugged tablet	061-0000-61700	36.86
6/24/2025	0	Bank of Montreal	Reflective Apparel - Safety vests, t-shirts and sweatshirts	001-0410-67500	377.22
6/24/2025	0	Bank of Montreal	Fastenal-100 stainless steel 5/8"-11 s/s flh screws	061-0000-66000	65.00
6/24/2025	0	Bank of Montreal	Menards-Simple Green	019-1950-65000	32.97
6/24/2025	0	Bank of Montreal	Menards- safety vest	019-1975-67500	15.98
6/24/2025	0	Bank of Montreal	Menards-Play feature hardware	019-1950-65500	13.97

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	Menards- Gloves	001-0450-67500	11.98
6/24/2025	0	Bank of Montreal	Walmart - 25-1: Household supplies	021-0000-68000	57.89
6/24/2025	0	Bank of Montreal	Red Cross- Lifeguard Certifications (9) for 7 staff lifeguards and 2 participants	019-1940-54500	423.00
6/24/2025	0	Bank of Montreal	TransUnion (TLO) - monthly bill	001-0510-55800	75.00
6/24/2025	0	Bank of Montreal	USA BLUEBOOK-parts for pool pump	019-1950-65500	371.17
6/24/2025	0	Bank of Montreal	Amazon.- Amazon - ear and eye protection	001-0510-69000	69.93
6/24/2025	0	Bank of Montreal	Menards- lumber for frame rails/dump bed unit # 142	001-0450-62500	8.74
6/24/2025	0	Bank of Montreal	Walmart - Concession toppings for specialty items	019-1950-64125	33.50
6/24/2025	0	Bank of Montreal	Hy-Vee.- Cleaning Supplies / Hot Dog Buns and Plates	019-1920-64125	26.94
6/24/2025	0	Bank of Montreal	Menards-wall anchors	061-0000-66000	5.16
6/24/2025	0	Bank of Montreal	Innkeeper's - Bag of Coffee for Administration Office	001-0110-61000	18.00
6/24/2025	0	Bank of Montreal	Harbor Freight Tools Usa- Box cutter	014-0000-64500	17.99
6/24/2025	0	Bank of Montreal	Cooks & Co- Flower arrangement for Newly Elected & Outgoing Council Rece	001-0105-58500	35.00
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	60.22
6/24/2025	0	Bank of Montreal	Amazon - Cash register thermal rolls	061-0000-61000	58.79
6/24/2025	0	Bank of Montreal	Webber Rental & Supply- diamond blade for concrete saw	061-0000-66500	108.63
6/24/2025	0	Bank of Montreal	GovConnect - MK295 Wireless Keyboard and Mouse bundle for Amanda Will	001-0207-61700	29.99
6/24/2025	0	Bank of Montreal	McAlister's-Lunch for dispatch software training	030-0320-54500	68.54
6/24/2025	0	Bank of Montreal	Lowes - Return of wrong kind of spruce trees	054-0000-63500	(147.92)
6/24/2025	0	Bank of Montreal	Comcast - 05/25 Service #24-06	021-0000-54000	9.95
6/24/2025	0	Bank of Montreal	Amazon.- item returned for credit	019-0000-10407	(15.99)
6/24/2025	0	Bank of Montreal	Amazon.- opening Waterpark, Tennis grips for rackets USTA GRANT	019-1950-64000	66.94
6/24/2025	0	Bank of Montreal	Amazon - 1 Programmable Flexible LED Display Panel for Fixed Route Bus Id	030-0370-66500	86.98
6/24/2025	0	Bank of Montreal	Farm King- J Hooks to hold down tool box on unit # 514	019-1915-62500	6.76
6/24/2025	0	Bank of Montreal	Constellix - Monthly DNS service subscription	001-0207-55800	6.30
6/24/2025	0	Bank of Montreal	Amazon.com - Fuser for Duty office printer - 17500	001-0510-61700	207.97
6/24/2025	0	Bank of Montreal	Quadient - 03/25-05/25 Postage Machine Lease	019-1905-88300	47.88
6/24/2025	0	Bank of Montreal	Hilton - Schmitt Inspection I	001-0605-54500	589.28
6/24/2025	0	Bank of Montreal	Menards- couplings, coupling, sump kit, drain tile	061-0000-66000	49.63
6/24/2025	0	Bank of Montreal	Phillips 66 gas for trucks	061-0000-62510	87.31
6/24/2025	0	Bank of Montreal	HyVee - food purchased for National Police Week	001-0510-68000	375.69
6/24/2025	0	Bank of Montreal	Go Van Gogh's- Galesburg Police Embroidery on pull over - DC Legate	015-0000-51000	32.00
6/24/2025	0	Bank of Montreal	Farm King- Brass fitting for unit # 1301	030-0370-62500	2.89
6/24/2025	0	Bank of Montreal	9 to 5 Computer - Replacement of Bobbi Chockley's printer	001-0207-61700	319.80
6/24/2025	0	Bank of Montreal	Lowe's - grilling/smoking supplies	001-0605-65000	11.99
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Buns / Breakfast Sandwiches	019-1920-64125	32.95
6/24/2025	0	Bank of Montreal	Amazon - dry erase markers	001-0205-61000	10.04
6/24/2025	0	Bank of Montreal	W. L. Snook & Associates- Roadway signs and bollard covers	014-0000-64500	438.50
6/24/2025	0	Bank of Montreal	Southern Computer Warehouse- SCW - 6 sets of phone headsets for Communi	001-0306-61700	597.42
6/24/2025	0	Bank of Montreal	Shopperschoice.Com, Llc- Grill Cover Fremont 25-13	021-0000-66500	91.48
6/24/2025	0	Bank of Montreal	Amazon.- Collared shirts for DC Legate	015-0000-67500	78.00
6/24/2025	0	Bank of Montreal	You Tube Tv- Monthly Subscription	019-1920-55800	82.99
6/24/2025	0	Bank of Montreal	Webber Rental & Supply - Return of the rental of sod cutter as it was not functi	054-0000-66000	(78.65)
6/24/2025	0	Bank of Montreal	LOWES-Plants	019-1915-63500	327.58
6/24/2025	0	Bank of Montreal	Ray O Herron Co Inc- pants for Aaron Carl	001-0510-67500	98.08
6/24/2025	0	Bank of Montreal	FirstNet -04/25 Service	016-0000-20102	42.20
6/24/2025	0	Bank of Montreal	Walmart - 21-1 Kitchen Supplies	021-0000-68000	317.40
6/24/2025	0	Bank of Montreal	Snap-On Incorporated- Diagnostic tool for vehicle repair troubleshooting	030-0320-55800	1,014.00
6/24/2025	0	Bank of Montreal	Amazon.- Mini Instant Camera film for programs	019-1940-64000	57.99
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Supplies	019-1920-64125	11.43
6/24/2025	0	Bank of Montreal	Lowes - Cabinet for to hold investigation supplies and gear	001-0605-66000	368.76
6/24/2025	0	Bank of Montreal	05/25 CC Chrgs - Library	001-0000-10407	4,040.75

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	Amazon - refund of garage openers, lanyards	001-0000-10407	(38.89)
6/24/2025	0	Bank of Montreal	D A Hoerr And Sons, Inc- Delivery fee for trees	054-0000-51000	260.00
6/24/2025	0	Bank of Montreal	I3 Broadband -05/25 Service	061-0000-54000	117.48
6/24/2025	0	Bank of Montreal	Rexco- Oil, fuel, and air filters for unit # 139	001-0450-62500	256.24
6/24/2025	0	Bank of Montreal	UBER - GFOA grant training hotel to conference Heiden & Chockley	001-0205-54500	26.98
6/24/2025	0	Bank of Montreal	Lowe's - Fridge water filters	001-0000-10407	12.15
6/24/2025	0	Bank of Montreal	Walmart - FF of the year banquet	001-0605-58500	163.42
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background Checks	078-0000-51000	207.66
6/24/2025	0	Bank of Montreal	Amazon.- Stacking chair dolly cart	019-1935-64000	142.51
6/24/2025	0	Bank of Montreal	Little Caesar's - Pizza for Staff Training	019-1940-64000	175.76
6/24/2025	0	Bank of Montreal	Menards-Hydraulic cement	061-0000-66000	39.98
6/24/2025	0	Bank of Montreal	Menards- Push fit Adapter	019-1975-65500	1.98
6/24/2025	0	Bank of Montreal	HOMESTEAD GROWERS-PLANTS	019-1915-63500	855.70
6/24/2025	0	Bank of Montreal	LOWES-rubber straps, tape	019-1950-65500	9.32
6/24/2025	0	Bank of Montreal	Kehoe Eye Care- safety glasses(Jesse Thornton)	061-0000-67500	882.00
6/24/2025	0	Bank of Montreal	Walgreen Co- May Tennis Month Social USTA Grant	019-1940-64000	3.49
6/24/2025	0	Bank of Montreal	Galesburg Chamber - Local Legislative Luncheon - Heather Acerra	001-0105-54500	28.00
6/24/2025	0	Bank of Montreal	Snap-On Incorporated- Diagnostic tool for vehicle repair troubleshooting	030-0320-55800	1,014.00
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	160.82
6/24/2025	0	Bank of Montreal	Amazon - field survey books	001-0410-61000	60.25
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	42.80
6/24/2025	0	Bank of Montreal	REP Fitness - dumbbells central 25-12	021-0000-66500	2,564.98
6/24/2025	0	Bank of Montreal	Amazon - 5 pack of USB C Car Chargers to provide power for tablets in Handi	030-0320-61700	44.97
6/24/2025	0	Bank of Montreal	Jimmy Johns - Lunch Meeting	001-0110-58500	64.81
6/24/2025	0	Bank of Montreal	Midwest Driver Training - PATRICK HANKINS CDL TRAINIG	019-1920-54500	250.00
6/24/2025	0	Bank of Montreal	Amazon.- 2 cases of scotch tape	001-0510-61000	74.84
6/24/2025	0	Bank of Montreal	Ppinc Usd Pro- APA membership	001-0305-55000	746.00
6/24/2025	0	Bank of Montreal	Amazon 3 rolls of evidence tape	001-0510-66500	65.07
6/24/2025	0	Bank of Montreal	05/25 CC Chrgs - ETSB	001-0000-10407	2,902.72
6/24/2025	0	Bank of Montreal	Menards - Shop supplies to maintain building and grounds - Recycle bags, glas	030-0370-63000	94.26
6/24/2025	0	Bank of Montreal	Clargran Llc- Lodging for GFOA grants course - Sheiden	001-0205-54500	549.44
6/24/2025	0	Bank of Montreal	Amazon.- tennis balls for summer	019-1940-64000	162.72
6/24/2025	0	Bank of Montreal	LOWES- Return rubber straps, tape	019-1950-65500	(9.32)
6/24/2025	0	Bank of Montreal	GARDEN STATION-Tax - Jmarkley	019-0000-10407	4.88
6/24/2025	0	Bank of Montreal	Lowes - Spruce Trees	054-0000-63500	147.92
6/24/2025	0	Bank of Montreal	Amazon - refund of garage openers	001-0000-10407	(18.94)
6/24/2025	0	Bank of Montreal	Amazon - Garage openers to be refunded	001-0000-10407	18.94
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background Checks	078-0000-51000	69.22
6/24/2025	0	Bank of Montreal	Hy-Vee.- Food for Newly Elected & Outgoing Council Reception	001-0105-58500	65.45
6/24/2025	0	Bank of Montreal	Hy-Vee.- Coffee Supplies / Breakfast Sandwiches	019-1920-64125	27.97
6/24/2025	0	Bank of Montreal	Amazon.- Refund of missing item (Craft Night Out- macrame cord) from may	019-0000-10407	(9.49)
6/24/2025	0	Bank of Montreal	Amazon - refund of tennis balls	019-1940-64000	(162.72)
6/24/2025	0	Bank of Montreal	Tractor Supply - Eye bolts for trailer	001-0450-65500	29.96
6/24/2025	0	Bank of Montreal	Walmart - Fishing Derby supplies and prizes	019-1940-64000	84.77
6/24/2025	0	Bank of Montreal	Amtrak-GFOA training Chicago Heiden & Chockley	001-0000-10407	42.00
6/24/2025	0	Bank of Montreal	Hotel Burr Ridge Opco Llc- Cain - Lodging Advanced Fire Officer Class	001-0605-54500	885.50
6/24/2025	0	Bank of Montreal	Amazon.- Replacement fins and plugs for stand up paddleboards,	019-1930-64000	29.79
6/24/2025	0	Bank of Montreal	Gray's Sandwich Shop - Lunch for dispatch staff while training on new dispatcl	030-0320-54500	87.85
6/24/2025	0	Bank of Montreal	Menards-rubber gloves, leather work gloves, safety shirt	061-0000-67500	94.93
6/24/2025	0	Bank of Montreal	Elite Ink Llc- staff shirts, Lifeguard shirts	019-1950-67500	227.65
6/24/2025	0	Bank of Montreal	Midwest Driver Training - CDL training for Jason Nelson - Streets, Jace Keith	001-0450-54500	500.00
6/24/2025	0	Bank of Montreal	Amazon - Glade plug ins refills	001-0510-61000	33.56

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	LaGondola - Lunch for dispatchers during training of new dispatch software	030-0320-54500	116.94
6/24/2025	0	Bank of Montreal	P&K Midwest John Deere Turf- Pump rebuild kit for unit # 559	019-1920-62500	160.64
6/24/2025	0	Bank of Montreal	LOWES-3/8 OD sleeves	019-1915-65500	2.88
6/24/2025	0	Bank of Montreal	GovConnect - Ricoh fi-8150 scanner originally purchase for LT Anderson - nov	001-0207-61700	821.68
6/24/2025	0	Bank of Montreal	Lowe's - new hire bedding storage totes	001-0605-65000	59.94
6/24/2025	0	Bank of Montreal	Galesburg Chamber - Local officials luncheon networking opportunity with loc	030-0320-54500	14.00
6/24/2025	0	Bank of Montreal	Elite Ink Llc- staff shirts, Lifeguard shirts	019-1930-67500	550.00
6/24/2025	0	Bank of Montreal	Amazon - refund for late shipping for Duty office printer fuser	001-0510-61700	(12.14)
6/24/2025	0	Bank of Montreal	Activity Messenger -01/26 -05/26 email newsletter and texting app 1905-5580	019-0000-10701	595.00
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	69.22
6/24/2025	0	Bank of Montreal	Aci Payments - Concessions- Food Manager Courses for MSpringer and GBrya	019-1950-54500	290.00
6/24/2025	0	Bank of Montreal	Ray O Herron Co Inc- spare rifle red dots and lights	001-0510-69000	489.56
6/24/2025	0	Bank of Montreal	Menards- PVC pipe and couplers	014-0000-66000	4.97
6/24/2025	0	Bank of Montreal	Jimmy Johns - Lunch for Meeting	001-0110-58500	91.85
6/24/2025	0	Bank of Montreal	Stripe Inc (Link)- PTI shirts for Neve and Bailey	001-0510-67500	176.80
6/24/2025	0	Bank of Montreal	Shopperschoice.Com, Llc- Grill - Fremont 25-13	021-0000-66500	851.05
6/24/2025	0	Bank of Montreal	Walmart - 25-1: Household supplies	021-0000-68000	105.15
6/24/2025	0	Bank of Montreal	Menards-Gardening equipment	019-1915-66500	78.90
6/24/2025	0	Bank of Montreal	Loves Truck Care- Air fitting for air compressor Unit # 1301	030-0370-62500	5.99
6/24/2025	0	Bank of Montreal	Midstate Filter service-Clean filters for unit # 159	001-0445-55500	8.00
6/24/2025	0	Bank of Montreal	Holt Supply - Flush valve repair kits for public restrooms	019-1910-66000	53.68
6/24/2025	0	Bank of Montreal	Acushnet Company- Special Order Golf Balls	019-1920-64000	144.71
6/24/2025	0	Bank of Montreal	Walmart - 21-1 Kitchen Supplies	021-0000-68000	102.43
6/24/2025	0	Bank of Montreal	Target Corporation- Batteries for CPR dummies for Lifeguard Certification Cla	019-1940-64000	22.28
6/24/2025	0	Bank of Montreal	Constellix - DNS service	001-0207-55800	6.31
6/24/2025	0	Bank of Montreal	Wilson Paper- Nitrile rubber gloves for detail of cars	001-0445-63000	44.97
6/24/2025	0	Bank of Montreal	Live View car GPS Tracker PTS100 Pro	001-0510-66500	348.00
6/24/2025	0	Bank of Montreal	Menards - materials for gear storage at training site	001-0605-65500	65.41
6/24/2025	0	Bank of Montreal	Amazon.- coffee cups and creamer	001-0510-61000	115.26
6/24/2025	0	Bank of Montreal	LOWES-Trash Grabbers	019-1915-66500	51.70
6/24/2025	0	Bank of Montreal	Amazon - Tape measures	001-0410-66500	87.85
6/24/2025	0	Bank of Montreal	Menards- Concession supplies	019-1940-64000	12.98
6/24/2025	0	Bank of Montreal	Western Illinois Universi- 2025 Illinois Crisis Intervention Team Conference fc	001-0510-54500	175.00
6/24/2025	0	Bank of Montreal	Menards-shower cartridges	019-1955-66000	29.38
6/24/2025	0	Bank of Montreal	Menards- drive extension, mag. clip, note pad, electrical blk.	061-0000-66000	18.20
6/24/2025	0	Bank of Montreal	Adolph Kiefer & Associate- Staff lifeguard whistles	019-1950-67500	372.50
6/24/2025	0	Bank of Montreal	Amazon.- Misc Supplies for May Tennis Month Social USTA Grant	019-1940-64000	17.49
6/24/2025	0	Bank of Montreal	Amazon.- evidence tape	001-0510-66500	83.95
6/24/2025	0	Bank of Montreal	Menards-Pliers	019-1915-66500	5.99
6/24/2025	0	Bank of Montreal	Acushnet Company- Headwear for resale	019-1920-64000	148.00
6/24/2025	0	Bank of Montreal	UST Training.com- A/B underground storage tank certification required by stat	001-0445-54500	150.00
6/24/2025	0	Bank of Montreal	Menards- Allen Sockets	019-1915-66500	37.97
6/24/2025	0	Bank of Montreal	LOWES-rubber straps, tape	019-1950-65500	8.55
6/24/2025	0	Bank of Montreal	Walmart - 21-1 Kitchen Supplies	021-0000-68000	76.67
6/24/2025	0	Bank of Montreal	FirstNet -04/25 Service	030-0000-20102	688.56
6/24/2025	0	Bank of Montreal	Holt Supply - plug for drain	001-0450-65500	7.27
6/24/2025	0	Bank of Montreal	Menards-Grinding disks	020-0000-66500	11.97
6/24/2025	0	Bank of Montreal	Amazon- Charger Cables	030-0370-61700	76.10
6/24/2025	0	Bank of Montreal	Hy-Vee - food for police week	001-0510-68000	210.97
6/24/2025	0	Bank of Montreal	Amazon.- Water filters for water fountain and RO system	001-0510-65500	97.42
6/24/2025	0	Bank of Montreal	Menards-Lakeside pool prep	019-1950-65500	6.68
6/24/2025	0	Bank of Montreal	Compass Athletic Equipment- adult softball	019-1940-64000	590.00

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	LOWES-Batteries and epoxy	019-1915-65500	51.70
6/24/2025	0	Bank of Montreal	Shell - Fuel - Inspector I	001-0605-54500	55.14
6/24/2025	0	Bank of Montreal	The Home Depot Inc- Trees	054-0000-63500	1,043.00
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Buns / Breakfast Sandwiches	019-1920-64125	36.94
6/24/2025	0	Bank of Montreal	Quadient - 06/25-08/25 Postage Machine Lease	019-1905-88300	47.88
6/24/2025	0	Bank of Montreal	Openai, Llc- Handivan Share of ChatGPT Business Membership for Kraig & M	030-0370-55000	300.00
6/24/2025	0	Bank of Montreal	Omega Industrial Supply- Truck wash, graffiti buster, graffiti wipes	019-1915-65000	1,519.94
6/24/2025	0	Bank of Montreal	Amazon-mini notebooks	001-0510-61000	21.98
6/24/2025	0	Bank of Montreal	Sling - Monthly Patrol scheduling bill	001-0510-55800	94.00
6/24/2025	0	Bank of Montreal	Lowe's - station supplies	001-0605-65000	25.98
6/24/2025	0	Bank of Montreal	Liveviewgps Inc- prorated GPS tracking service, Live View month of May	001-0510-55000	42.56
6/24/2025	0	Bank of Montreal	Menards- Pipe bushing and nipple	014-0000-66000	7.01
6/24/2025	0	Bank of Montreal	Sperlins Pizza House- Software Training lunch for dispatchers	030-0320-54500	142.09
6/24/2025	0	Bank of Montreal	Amazon.- cleaning buckets	019-1940-65000	22.49
6/24/2025	0	Bank of Montreal	Tractor supply-100 gallon fuel cell and pump for park department Unit # 514	019-1915-62500	1,092.97
6/24/2025	0	Bank of Montreal	Menards-Planter	019-1915-63500	44.92
6/24/2025	0	Bank of Montreal	Menards- Gloves, sockets, lightbulbs	014-0000-64500	66.48
6/24/2025	0	Bank of Montreal	Amazon - 5 Programmable Flexible LED Display Panels for identifying Fixed	030-0370-66500	398.94
6/24/2025	0	Bank of Montreal	Five Below Inc- Fishing Derby prizes	019-1940-64000	307.70
6/24/2025	0	Bank of Montreal	Loves Truck Care- Fuel filter for unit # 52	001-0605-62500	94.46
6/24/2025	0	Bank of Montreal	Midstate filter service- Filter cleaning for unit # 175	001-0445-55500	30.00
6/24/2025	0	Bank of Montreal	GARDEN STATION- Plants	019-1915-63500	54.25
6/24/2025	0	Bank of Montreal	Amazon.- May Craft Night Out supplies	019-1940-64000	12.99
6/24/2025	0	Bank of Montreal	Glenns Radiator & Auto. 2 Wheel alignment on unit # 30	001-0510-55500	99.95
6/24/2025	0	Bank of Montreal	Bank Of Springfield Ctr- Parking Garage	001-0305-54500	14.00
6/24/2025	0	Bank of Montreal	Farm King- Safety Vests	001-0306-67500	59.97
6/24/2025	0	Bank of Montreal	USA BLUEBOOK-DISCHARGE VALVE, BLEED VALVE, KOPkit	019-1950-65500	318.47
6/24/2025	0	Bank of Montreal	Menards - garden soil for nature center	019-1940-66000	13.46
6/24/2025	0	Bank of Montreal	First Net -04/25 Service	001-0000-20102	710.66
6/24/2025	0	Bank of Montreal	Hy-Vee - Misc Snacks & Supplies for May Tennis Month Social	019-1940-64000	126.88
6/24/2025	0	Bank of Montreal	IDPH - EMT Renewal Connour	001-0605-55000	21.00
6/24/2025	0	Bank of Montreal	Menards- Household supplies	001-0605-65000	99.70
6/24/2025	0	Bank of Montreal	Chic-Fil-A - GFOA grant training Chicago dinner B Chockley & S Heiden	001-0205-54500	35.68
6/24/2025	0	Bank of Montreal	Sling - monthly scheduling for Dispatch	001-0550-55800	68.25
6/24/2025	0	Bank of Montreal	Menards paint sprayer and tools	061-0000-66500	288.96
6/24/2025	0	Bank of Montreal	Swimcapz Inc.- Swim Caps swim team	019-1940-64000	362.50
6/24/2025	0	Bank of Montreal	Holt Supply -FREIGHT CHARGE	019-1925-66000	20.80
6/24/2025	0	Bank of Montreal	Menards-garden hose, hose nozzle	019-1930-66000	82.93
6/24/2025	0	Bank of Montreal	Menards fence repair materials	061-0000-66000	57.58
6/24/2025	0	Bank of Montreal	Pukka Inc- Tax Credit from Headwear purchases	019-0000-10407	(88.24)
6/24/2025	0	Bank of Montreal	Hy-Vee.- Breakfast Sandwiches / Coffee Supplies	019-1920-64125	63.65
6/24/2025	0	Bank of Montreal	Menards- Lumber	019-1950-66000	2.89
6/24/2025	0	Bank of Montreal	Amazon.- coffee cup tops	001-0510-61000	19.99
6/24/2025	0	Bank of Montreal	Casey's - Fuel Inspector I course -Bschmitt	001-0605-54500	60.00
6/24/2025	0	Bank of Montreal	Amazon - Pressure washer hose #131 w/o10051	018-0000-62500	172.65
6/24/2025	0	Bank of Montreal	P&K Midwest John Deere Turf- New impeller for sprayer pump unit # 559	019-1920-62500	39.77
6/24/2025	0	Bank of Montreal	Phillips 66 gas for trucks	061-0000-62510	90.76
6/24/2025	0	Bank of Montreal	Farm King Supply - Arborvitae	054-0000-63500	539.82
6/24/2025	0	Bank of Montreal	Menards-Impact socket, trash grabber	019-1965-66500	17.96
6/24/2025	0	Bank of Montreal	Menards- Bolts for the SCBA compressor	001-0605-55500	7.33
6/24/2025	0	Bank of Montreal	Callaway Golf Company- Golf Balls for resale	019-1920-64000	114.84
6/24/2025	0	Bank of Montreal	Boxcar Express - Sandwiches for Tennis Month Social	019-1940-64000	62.50

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	Abraham Lincoln Hotel Hol- Lodging - Brooks	001-0305-54500	294.12
6/24/2025	0	Bank of Montreal	Menards- Materials to hang fire gear at training site	001-0605-66000	92.29
6/24/2025	0	Bank of Montreal	Webber Rental & Supply - Rental of sod cutter	054-0000-66000	78.65
6/24/2025	0	Bank of Montreal	Galesburg Area Chamber- Local officials luncheon networking opportunity wit	030-0370-54500	14.00
6/24/2025	0	Bank of Montreal	Menards- Nature Center- garden/seed supplies- May Second Saturdays progran	019-1940-64000	20.90
6/24/2025	0	Bank of Montreal	Walmart - May You+Me Craft Night supplies- paint, flower pots	019-1940-64000	37.12
6/24/2025	0	Bank of Montreal	Tractor Supply- Returned foot plate that was not needed Unit # 308	001-0450-62500	(24.99)
6/24/2025	0	Bank of Montreal	Farm king- refund tax - Dpoland	001-0000-10407	(0.58)
6/24/2025	0	Bank of Montreal	LOWES-Paint supplies	019-1950-66000	45.42
6/24/2025	0	Bank of Montreal	Lowe's - fridge water filters	001-0605-65000	134.97
6/24/2025	0	Bank of Montreal	Amazon - seals	061-0000-65500	56.99
6/24/2025	0	Bank of Montreal	Amazon.- Planner organizers	019-1945-64000	20.28
6/24/2025	0	Bank of Montreal	Reflective Apparel Factor- safety clothing	001-0450-67500	184.85
6/24/2025	0	Bank of Montreal	Amazon.- May Craft Night Out supplies	019-1940-64000	27.97
6/24/2025	0	Bank of Montreal	LOWES-Pool Prep	019-1950-65500	57.88
6/24/2025	0	Bank of Montreal	Menards- Pressure washer	019-1950-66500	269.99
6/24/2025	0	Bank of Montreal	Quick Scores Softball schedule	019-1940-64000	56.00
6/24/2025	0	Bank of Montreal	Lowe's-Irwin UNI-Bit step bit	061-0000-66500	51.48
6/24/2025	0	Bank of Montreal	Walmart - Waterpark supplies for opening concession	019-1950-64125	61.53
6/24/2025	0	Bank of Montreal	FirstNet -04/25 Service	061-0000-20102	383.16
6/24/2025	0	Bank of Montreal	Farm King Supply Llc- Weed killer and bug spray	001-0450-63500	131.95
6/24/2025	0	Bank of Montreal	Walgreen Co- Snacks for tennis game May Tennis Month Social USTA Grant	019-1940-64000	11.97
6/24/2025	0	Bank of Montreal	Hy-Vee.- Hot Dog Buns / Pickles	019-1920-64125	35.90
6/24/2025	0	Bank of Montreal	Phillips 66 fuel for mowers/tractor	061-0000-62510	122.06
6/24/2025	0	Bank of Montreal	Menards-Plants, watering can	019-1915-63500	74.33
6/24/2025	0	Bank of Montreal	Amazon.- May tennis Social Month Grant	019-1940-64000	40.89
6/24/2025	0	Bank of Montreal	Menards weed eater string	061-0000-66000	9.99
6/24/2025	0	Bank of Montreal	Reflective Apparel Factor- safety clothing	001-0450-67500	138.60
6/24/2025	0	Bank of Montreal	Amazon - 15 2-packs of USB chargers to be used in vehicles for tablets	030-0370-61700	76.09
6/24/2025	0	Bank of Montreal	Hyatt- GFOA grant training B Chockley	001-0205-54500	584.66
6/24/2025	0	Bank of Montreal	Menards - Broom and Dustpans for Paratransit vehicles.	030-0320-63000	82.53
6/24/2025	0	Bank of Montreal	Loves Truck Care- Oil and Fuel Filters for unit # 52	001-0605-62500	216.76
6/24/2025	0	Bank of Montreal	Cardio Partners Inc- battery for AED	001-0510-65500	276.99
6/24/2025	0	Bank of Montreal	Phillips 66 fuel for truck #168	061-0000-62510	113.71
6/24/2025	0	Bank of Montreal	Amazon - ratchet straps	014-0000-64500	42.04
6/24/2025	0	Bank of Montreal	Elite Ink Llc- Recreation Staff summer t-shirts	019-1950-64000	777.65
6/24/2025	0	Bank of Montreal	Hy-Vee.- Outdoor Nature Preschool- s'mores supplies for end of year celebratic	019-1940-64000	22.14
6/24/2025	0	Bank of Montreal	Menards paint	061-0000-66000	338.00
6/24/2025	0	Bank of Montreal	Farm King- Fitting for new hydraulic pump unit # 559	019-1920-62500	4.49
6/24/2025	0	Bank of Montreal	Galesburg Builders- Rock base for team building garden	030-0320-55700	58.43
6/24/2025	0	Bank of Montreal	Inquirehire, Inc.- Background checks	078-0000-51000	207.66
6/24/2025	0	Bank of Montreal	Hy-Vee.- Water for resale / Hot Dog Buns	019-1920-64125	23.95
6/24/2025	0	Bank of Montreal	S and S Automotive- Brake cleaner/shop supplies	001-0445-63000	104.22
6/24/2025	0	Bank of Montreal	Quadient - 03/25-05/25 Postage Machine Lease	061-0000-88300	191.52
6/24/2025	0	Bank of Montreal	Quadient - 06/25-08/25 Postage Machine Lease	001-0160-88300	718.20
6/24/2025	0	Bank of Montreal	Jack Links.Com- Meat Sticks for resale	019-1920-64125	79.96
6/24/2025	0	Bank of Montreal	Lowe's - station hose reel	001-0605-66500	125.00
6/24/2025	0	Bank of Montreal	GARDEN STATION- refund tax - JMarkley	019-0000-10407	(4.88)
6/24/2025	0	Bank of Montreal	Amazon-HDMI and USB cables & batteries	001-0550-61700	43.69
6/24/2025	0	Bank of Montreal	Lowe's - Spruce Tree	054-0000-63500	36.98
6/24/2025	0	Bank of Montreal	Ohd, Lllp- Occ Health Dynamics-Fit test machine part	001-0000-10407	315.00
6/24/2025	0	Bank of Montreal	Amazon-facial tissues	001-0550-61000	20.03

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2025	0	Bank of Montreal	Loves Truck Care- Oil and fuel filters for Unit # 53	001-0605-62500	216.76
6/24/2025	0	Bank of Montreal	Hy-Vee - Overtime Meal Employees working Fishing Derby	019-1915-68000	58.95
6/24/2025	0	Bank of Montreal	Illinois Police Association Accreditation - Annual membership	001-0510-55000	104.00
6/24/2025	0	Bank of Montreal	Menards-POLY tubing	019-1915-65500	6.59
6/24/2025	0	Bank of Montreal	Connection - Rugged tablet case	061-0000-61700	46.41
6/24/2025	0	Bank of Montreal	FirstNet -04/25 Service	001-0000-20102	1,087.70
6/24/2025	0	Bank of Montreal	Otter.Ai- Notes & transcription service	001-0115-55800	30.00
6/24/2025	0	Bank of Montreal	Menards Central Door handle	001-0605-66000	42.99
6/24/2025	0	Euclid Beverage	Liquor for Golf Concessions	019-1920-64125	412.50
6/24/2025	0	G & M Distributors	Liquor for Golf Concessions	019-1920-64125	730.40
6/24/2025	0	Illinois Department of Revenue	05/25 Sales Tax	019-1950-84000	142.00
6/24/2025	0	Illinois Department of Revenue	05/25 Sales Tax	019-1925-84000	114.00
6/24/2025	0	Illinois Department of Revenue	05/25 Sales Tax	019-1920-84000	4,717.00
6/24/2025	0	Illinois Department of Revenue	05/25 Sales Tax	019-1930-84000	18.00
6/24/2025	0	Illinois Department of Revenue	05/25 Sales Tax	019-1940-84000	23.00
6/24/2025	0	IMRF	IMRF Contributions	001-0000-20311	181,044.08
6/24/2025	0	Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/24/2025	0	Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/26/2025	0	Chuck Humes	06/24 - umped softball - 4 games	019-1940-51400	160.00
6/26/2025	0	Direct Energy Business	05/25 service - acct #1872602	061-0000-52000	17,971.80
6/26/2025	10023	J W Summy Contracting Corp.	DCEO rehab work for 244 W 4th St.	013-0000-83100	56,945.00
6/26/2025	10023	J W Summy Contracting Corp.	CO #1 DCEO rehab work for 244 W 4th St - New interior porch door	013-0000-83100	8,305.00
6/26/2025	10023	J W Summy Contracting Corp.	CO #1 DCEO rehab work for 244 W 4th St - Delete sump pump and ra	013-0000-83100	(5,250.00)
6/26/2025	101298	Knox County Collector	Property Tax - Inness Farm Leasehold #99-18-200-038	020-0000-84500	28,214.04
6/26/2025	101298	Knox County Collector	Property Tax - Inness Farm Leasehold - #99-16-101-004	020-0000-84500	579.90
6/26/2025	0	Knox County Metro Expo	Red Carpet Series Sponsor	019-1905-59537	10,000.00
6/26/2025	8011	Miller Trucking & Excavating	Release of Retainage - DCEO Grand - GCD Sanitary Sewer Replaceme	013-0000-20103	108,627.69
6/26/2025	0	Nathaniel Clark	06/24 - umped softball - 4 games	019-1940-51400	160.00
6/26/2025	101299	Pekin Insurance Co.	06/25 Monthly Life Insurance Premiums - Fire	001-0605-47500	135.30
6/26/2025	101299	Pekin Insurance Co.	06/25 Monthly Life Insurance Premiums - Police	001-0510-47500	135.30
6/26/2025	101300	Secretary of State	Registration Renewal	001-0510-51000	151.00
6/26/2025	101301	Secretary of State	Replacement Plate	001-0510-51000	6.00
6/26/2025	0	Victory Lane Ford	2024 RAM 3500 4x4 Cab/Chassis as per your revised quote	061-0000-15701	52,990.00
7/1/2025	0	BlueCross BlueShield of Illinois	07/25 health insurance premiums	078-0000-20315	465,358.44
7/1/2025	0	BlueCross BlueShield of Illinois	06/25 health insurance premiums	078-0000-20315	472,883.46
				Grand Total	\$ 2,012,689.95



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Approval of an Ordinance for a 99-year lease agreement between the City of Galesburg ("City") and the National Railroad Hall of Fame, Inc. ("Lessee") for an area of approximately 25,066 square feet, more or less, of municipal property in Colton Park, 225 S Seminary St.

SUMMARY RECOMMENDATION: The City Manager and Director of Community Development recommend approval.

BACKGROUND: The National Railroad Hall of Fame, Inc. (NRRHOF) is a not-for-profit organization incorporated in the State of Illinois and based in Galesburg. The organization has received national recognition, including Congressional designation, for its mission to honor individuals who have made significant contributions to the development of the American railroad system.

The City has long supported the vision of a permanent facility in Galesburg and now seeks to formalize that support through a long-term lease of municipal land. The lease reflects a collaborative effort to ensure the future presence and growth of the NRRHOF within the City, contributing to local tourism, economic development, and historic preservation.

Key Terms of the Lease:

- **Term:** Ninety-nine (99) years, commencing upon execution of the agreement.
- **Rent:** \$1.00 total for the duration of the lease.
- **Use:** Exclusive use for the planning, construction, and operation of a National Railroad Hall of Fame.
- **Reversion Clause:** The lease automatically terminates if the Lessee ceases to use the property for the museum purpose for a period exceeding 45 consecutive days.
- **Maintenance & Utilities:** All utility services and property maintenance, including snow/ice removal, waste management, and lawn care, shall be the responsibility of the Lessee.
- **Insurance:** Lessee must maintain general liability insurance of not less than \$1,000,000, naming the City as an additional insured.
- **Indemnification:** The Lessee agrees to indemnify and hold the City harmless for damages arising from the use of the Premises, except in cases of the City's willful misconduct.

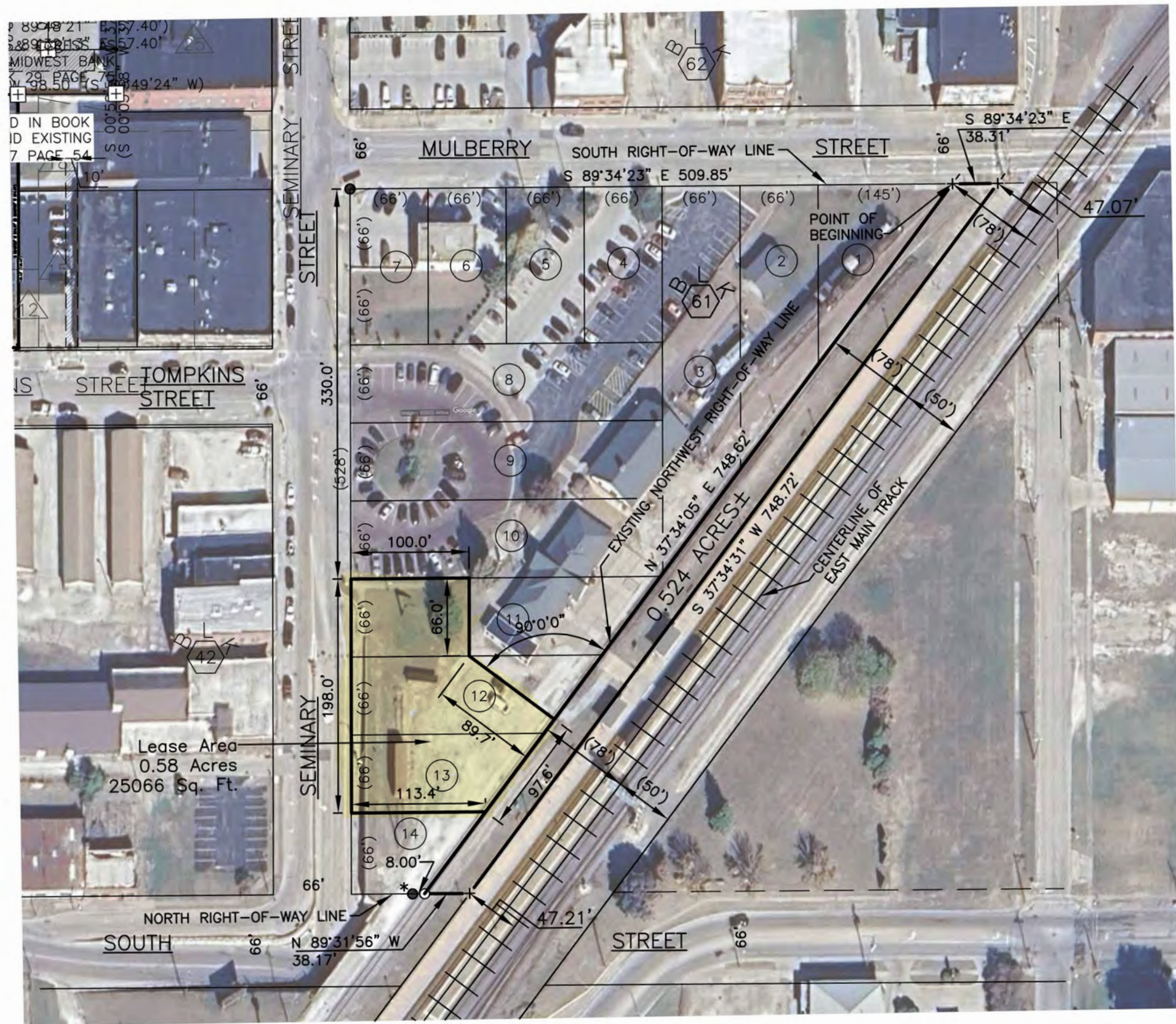
- **Tax Responsibility:** Any taxes resulting from the lease arrangement shall be paid by the Lessee.
- **Access:** The City retains the right to access the property as needed, including by public safety personnel.
- **Sublease/Assignment:** Not permitted without written City consent.

BUDGET IMPACT: There is no direct budget impact by approving the Ordinance and Lease.

SUPPORTING DOCUMENTS:

1. Aerial
2. Ordinance
3. Site Lease Agreement

Scale: 1" = 100'



ORDINANCE NO. _____

WHEREAS, the City of Galesburg is a home-rule municipal corporation organized and existing under the Constitution and laws of the State of Illinois; and

WHEREAS, the City is the owner of certain real property located within the City of Galesburg, Illinois, more particularly described in Exhibit A attached to the lease agreement referenced herein (the “Premises”); and

WHEREAS, the National Railroad Hall of Fame, Inc., an Illinois not-for-profit corporation, desires to lease the Premises from the City for the purpose of planning, constructing, and operating a museum; and

WHEREAS, the City Council finds it to be in the best interests of the City and its residents to enter into a long-term lease agreement with the National Railroad Hall of Fame, Inc. under the terms and conditions set forth in the lease agreement attached hereto as Exhibit 1.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS, A MUNICIPAL CORPORATION, AS FOLLOWS:

SECTION ONE: The Mayor and City Clerk are hereby authorized and directed to execute and attest, respectively, a Lease Agreement between the City of Galesburg and the National Railroad Hall of Fame, Inc., substantially in the form attached hereto as Exhibit 1 and made a part hereof.

SECTION TWO: All ordinances, or parts of ordinances, in conflict with this ordinance are, to the extent of such conflict, hereby repealed.

SECTION THREE: This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Approved this day of _____, 2025, by a roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

ATTEST:

Peter Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

LEASE AGREEMENT

THIS LEASE AGREEMENT (“Lease”) is entered into as of this ____ day of _____, 2025 by and between the City of Galesburg, an Illinois home-rule municipal corporation (“CITY”) and the National Railroad Hall of Fame, Inc., an Illinois not-for-profit corporation (“LESSEE”).

WHEREAS, LESSEE desires to lease the City’s property described on Exhibit A (“the Premises”).

WHEREAS, CITY is willing to enter into such a Lease with LESSEE on the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **Term and Use of Property.** CITY grants to LESSEE an exclusive lease commencing on the Effective Date and terminating 99 years from execution of this Lease Agreement, in the Premises. There shall be no holdover beyond the Lease Term unless granted by the City Council of the City of Galesburg. This shall be an exclusive lease to construct and operate a museum for the National Railroad Hall of Fame. LESSEE shall not use the Premises for any other use without written consent by CITY. This leasehold interest and the right to possession of the Premises thereunder shall automatically terminate and all interest in the Premises shall revert to the CITY if and only if Lessee fails or ceases (for a period in excess of 45 days) to use the Premises for the purpose of planning, constructing and operating a museum for the National Railroad Hall of Fame.

2. **Rent.** The total rental rate for the Premises is \$1.00 for the Lease Term.

3. **Condition of Property.** LESSEE accepts the Premises in “as is” condition.

4. **Utilities.** LESSEE shall be responsible for all utilities servicing the Premises.

5. **Maintenance.** LESSEE shall, at its cost, maintain the Premises in a manner consistent with all applicable laws, statutes, ordinances, and regulations and keep the Premises clean. LESSEE shall be responsible for all costs associated with snow/ice removal, waste removal, mowing and janitorial services for the Premises.

6. **Use.** LESSEE shall use the Premises in a manner consistent with what is reasonably necessary to maintain and operate a museum of such kind and nature.

7. **Taxes.** LESSEE shall pay, when due, any tax levied against the Premises during the Term of this Lease due to the lease arrangement.

8. **Sublease and Assignment.** LESSEE shall not, without the prior written consent of CITY, which may be withheld at CITY’S sole discretion, voluntarily or involuntarily assign, mortgage, encumber or hypothecate this Lease or any interest herein or sublet the Premises or any part thereof.

9. **Default.** In the event of a default by either party under this Agreement, the non-defaulting party shall serve the defaulting party with notice of the default. After receipt of said notice, the defaulting party shall have forty-five (45) days to cure said default. In the event the defaulting party does not cure said default within said forty-five (45) day period, the non-defaulting party may terminate this Lease Agreement upon fifteen (15) days' notice of their intent to terminate the Lease.

10. **Access to Premises**

CITY and its employees and agents (including law enforcement personnel) shall be granted access to the property upon request.

11. **Insurance.**

- a) LESSEE shall provide proof of comprehensive general liability insurance in an amount that is commercially reasonable (not less than \$1,000,000 at the outset of this Lease) covering bodily injury, personal injury and property damage for the property and operation of the Premises.
- b) The City of Galesburg shall be named as an additional insured, on a primary and non-contributory basis, on the above insurance policy and shall be provided a copy of the Certificate of Insurance and policy. LESSEE shall notify CITY of any change, cancellation or modification of this coverage.
- c) There shall be no permitted changes or cancellations of insurance by LESSEE without 30 days prior written notice to CITY.

12. **Waiver and Indemnity.**

Except to the extent of CITY's willful misconduct, LESSEE agrees to indemnify, defend and hold CITY and CITY's governing body, employees and agents harmless from all liability, penalties, losses, damages, costs, expenses, causes of action, claims or judgments arising by reason of any fraud, death, bodily injury, personal injury, or property damage or loss resulting from any cause occurring in or about or resulting from an occurrence in, on or about the Premises during the Lease term, the negligence or willful misconduct of LESSEE or LESSEE'S agents, employees, and contractors wherever it occurs, or, an event of LESSEE'S default. The provisions of this paragraph shall survive the expiration or termination of this Lease.

13. **Damage and Destruction.** In the event that the land or the improvements on the Premises are damaged or destroyed by fire or other casualty, LESSEE shall have the option to terminate this Lease.

14. **Mechanic's Liens.** LESSEE shall cause the Premises to be kept free and clear of any mechanic's liens or materialmen's liens which may arise out of the construction of any such alterations or improvements on the Premises by LESSEE.

15. **Duty to Community.**

- a) LESSEE is not an agent for CITY and shall not hold itself out to be an agent for CITY in any capacity, to any individual or other entity.
- b) LESSEE shall follow all local ordinances, state, and federal laws in the operation of the Premises now existing or hereinafter created in its use of the Premises.

16. **Binding on Successors.** This Lease shall be binding on and inure to the benefit of the lawful assigns, the successors, heirs, legatees and personal representatives of the respective parties.

17. **Severability.** It is the intention of both of the parties hereto that the provisions of this Lease shall be severable in respect to a declaration of invalidity of any provision hereof. If any provision hereof is declared invalid, then this Lease shall be construed by the parties to provide for the intent of such provision in a form, which shall be valid.

18. **Waiver of Terms.** The waiver by CITY of any breach of the terms, covenants or conditions herein shall not be deemed a waiver of any subsequent breach.

19. **Recording.** This Lease may be recorded with the Recorder of Deeds of Knox County by CITY or LESSEE.

20. **Cumulative Remedies: Illinois Law.** The rights and remedies of CITY under this Lease are cumulative and none shall exclude any other rights or remedies allowed by law or equity. This Lease is declared to be an Illinois contract, and all its terms shall be construed according to the laws of the State of Illinois.

21. **Venue.** Any litigation related to the terms of this Agreement shall be conducted in the Ninth Judicial Circuit, Knox County, Illinois, which shall be the only appropriate forum for the resolution of disputes hereunder.

22. **Relationship.** CITY and LESSEE disclaim any intention to create a joint venture, partnership, agency or lender/borrower relationship.

23. **LESSEE Authorization.** LESSEE represents and warrants that this Lease has been duly authorized, executed and delivered by and on behalf of LESSEE and constitutes the valid and binding agreement of LESSEE in accordance with the terms hereof.

24. **Notices.** All notices, waivers, demands, requests or other communications required or permitted hereunder shall, unless otherwise expressly provided, be in writing and be deemed to have been properly given, served and received (a) if delivered by messenger, when delivered, (b) if mailed, on the fifth (5th) business day after deposit in the United States Mail, certified or registered, postage prepaid, return receipt requested, (c) if delivered by reputable overnight express courier, freight prepaid, the next business day after delivered to such courier, or (d) hand delivered, in every case addressed to the party to be notified as follows:

If to CITY:

City Clerk

If to LESSEE

Julie King

City of Galesburg
55 W. Tompkins St.
Galesburg, IL 61401

161 S. Cherry St., Suite 206
Galesburg, Illinois 61401

With copy to: Brian A. Peterson
246 E. Main St.
Suite 201
Galesburg, Illinois 61401

IN WITNESS WHEREOF, the parties hereto have executed this *Lease* and caused their respective seals to be affixed and attested thereto as of the date first written above in this *Lease*.

CITY: CITY OF GALESBURG,
ILLINOIS, An Illinois Municipal
Corporation

By:

Peter Schwartzman, Mayor

LESSEE: NATIONAL RAILROAD HALL OF
FAME, INC., an Illinois not-for-profit corporation

By:

Brian A. Peterson, Chairman of the Board of Directors
for National Railroad Hall of Fame

Attest: _____

Kelli R. Bennewitz, City Clerk

EXHIBIT A

LEGAL DESCRIPTION:

PART OF LOTS 11, 12 AND 13 IN BLOCK 61, IN THE CITY OF GALESBURG,
GALESBURG TOWNSHIP, KNOX COUNTY, ILLINOIS.

BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF BLOCK 61; THENCE SOUTH 330.0 FEET ALONG THE WEST LINE OF BLOCK 61 TO THE NORTHWEST CORNER OF LOT 11 AND THE POINT OF BEGINNING; THENCE EAST 100.0 FEET ALONG THE NORTH LINE OF LOT 11; THENCE SOUTH 66.0 FEET TO A POINT ON THE SOUTH LINE OF LOT 11, ALSO BEING THE NORTH LINE OF LOT 12; THENCE SOUTHEASTERLY 89.7 FEET TO A POINT ON THE PRESENTLY EXISTING NORTHWEST RIGHT-OF-WAY LINE OF THE BNSF RAILWAY; THENCE SOUTHWESTERLY 97.6 FEET ALONG THE PRESENTLY EXISTING NORTHWEST RIGHT-OF-WAY LINE OF THE BNSF RAILWAY TO A POINT ON THE SOUTH LINE OF LOT 13; THENCE WEST 113.4 FEET ALONG THE SOUTH LINE OF LOT 13 TO THE WEST LINE OF BLOCK 61; THENCE NORTH 198.0 FEET ALONG THE WEST LINE OF BLOCK 61 TO THE POINT OF BEGINNING, CONTAINING 0.58 ACRES MORE OR LESS OR 25,066 SQUARE FEET MORE OR LESS AND BEING SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

Parcel ID: 99-14-104-005 (Part)

Common Address: 225 S. Seminary St., Galesburg, Illinois 61401



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Ordinance authorizing the sale of a strip of land south of 40 E Simmons St, which is a portion of Parcel Identification Number 99-15-206-002.

SUMMARY RECOMMENDATION: The City Manager and Director of Community Development recommends approval of an ordinance authorizing the sale of approximately 0.01 acres (610 square feet) of City-owned land located directly south of 40 E. Simmons Street to the Galesburg Public Library Board of Trustees.

BACKGROUND: The subject parcel is part of a City-owned parking lot and includes a narrow strip of land adjacent to the former Galesburg Public Library building. A recent property review identified that approximately 1.5 feet of the southern portion of the former library structure encroaches onto City property.

To resolve this encroachment issue, it is proposed that the City convey the impacted strip of land (approximately 610 square feet) to the Galesburg Public Library Board of Trustees.

Under the Illinois Municipal Code and local ordinance, the City may convey real property that is deemed no longer necessary, appropriate, or profitable, through a two-thirds vote of the corporate authorities then holding office. The proposed sale meets these criteria, as the land has limited independent value and is primarily needed to regularize property lines.

Following approval of the sale, a zoning amendment will be initiated to rezone the transferred strip of land from Institutional to B-3 (Central Business District), aligning it with the zoning designation of the adjacent former library property.

BUDGET IMPACT: There would be no impact to the budget if the sale is approved.

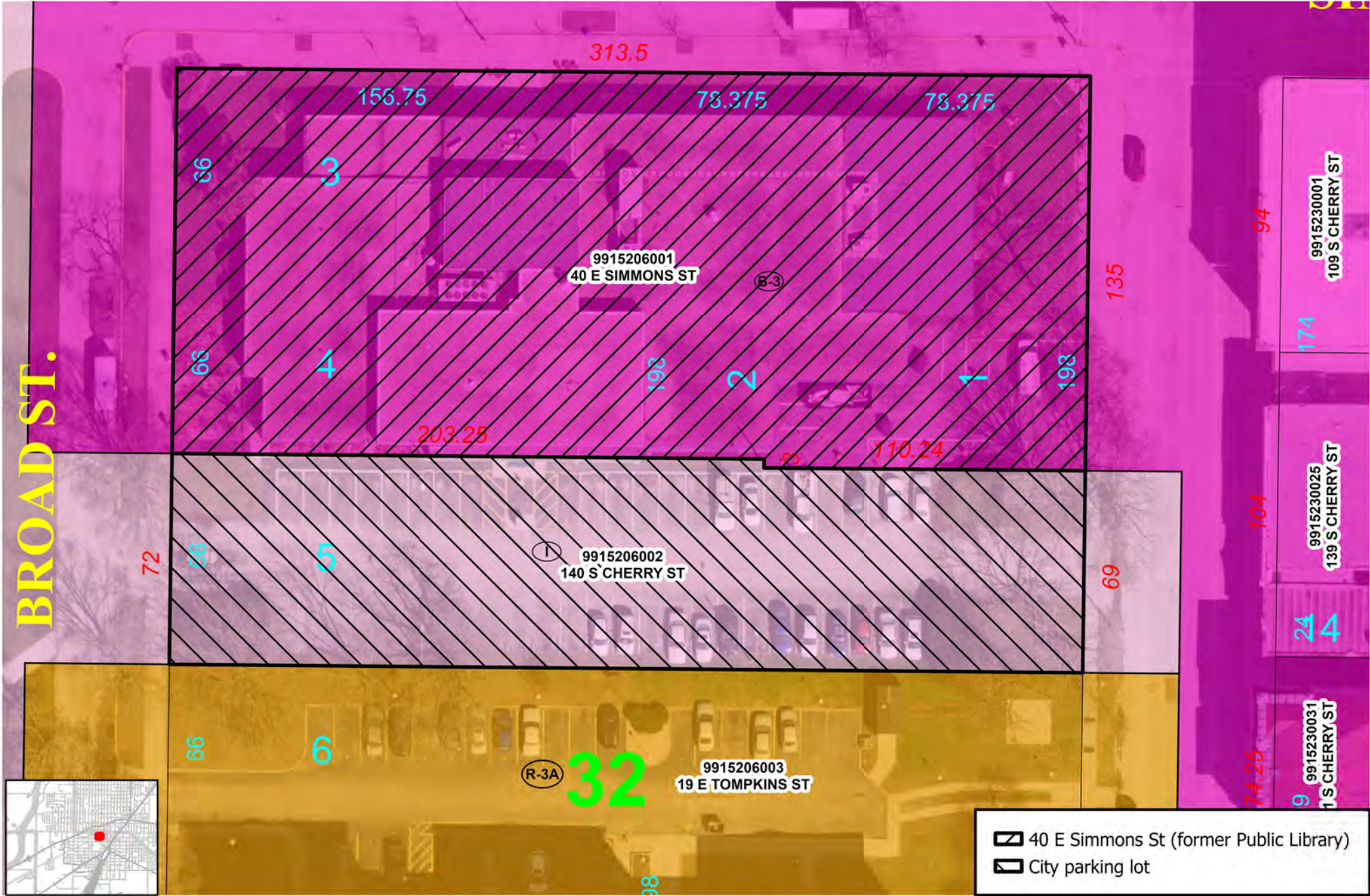
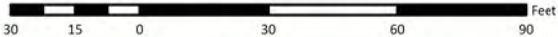
SUPPORTING DOCUMENTS:

1. Aerial
2. Ordinance
3. Real Estate Sale Contract

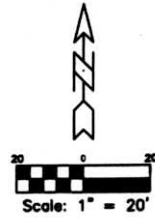
cc: File Copy



40 E Simmons St
General location



FOR COUNTY RECORDER'S USE ONLY



(R) INDICATES RECORDED DISTANCE
ALL DISTANCES ARE MEASURED
UNLESS OTHERWISE NOTED

DESCRIPTION: (TRACT A)

PART OF LOT TWO (2) AND PART OF LOT FIVE (5) IN
BLOCK THIRTY TWO (32) IN THE ORIGINAL TOWN (NOW CITY)
OF GALESBURG, KNOX COUNTY ILLINOIS:

BEGINNING AT THE NORTHWEST CORNER OF SAID LOT FIVE (5);
THENCE S89°28'36"E 203.25' ALONG THE NORTH LINE AND
NORTH LINE EXTENDED OF SAID LOT FIVE (5);
THENCE S00°43'26"W 3.00';
THENCE N89°28'36"W 203.25' TO THE WEST LINE OF
SAID LOT FIVE (5);
THENCE N00°41'53"E 3.00' ALONG THE WEST LINE OF
SAID LOT FIVE (5) TO THE PLACE OF BEGINNING,
CONTAINING 0.01 ACRES (610 SQUARE FEET)
MORE OR LESS, SUBJECT TO EASEMENTS,
AGREEMENTS OR RESTRICTIONS OF RECORD.

NOTE:

1. THE WEST LINE OF BLOCK 32 IN THE ORIGINAL CITY
OF GALESBURG IS ASSUMED TO BEAR N00°41'53"E.
2. DISTANCES ARE IN FEET AND DECIMAL PARTS THEREOF.
3. FIELD WORK COMPLETED MAY 6, 2025.
4. REFER TO EASEMENT TO ILLINOIS POWER
COMPANY FILED FOR RECORD MARCH 9, 1970
IN BOOK 705, PAGE 127 IN THE OFFICE
OF THE KNOX COUNTY RECORDER.
5. IMPROVEMENTS EXIST IN ADDITION TO THOSE
SHOWN HEREON AND WERE NOT LOCATED
OR SHOWN AS PART OF THIS SURVEY.
6. REFER TO RETRACEMENT PLAT OF SURVEY FILED FOR
RECORD MAY 7, 2025 AS DOCUMENT NUMBER 1098842
IN THE OFFICE OF THE KNOX COUNTY RECORDER.
7. TRACT A SHOWN AND DESCRIBED HEREON IS NOT A
BUILDABLE TRACT BY ITSELF AND IS TO BE ATTACHED
TO PARCEL LYING IMMEDIATELY NORTH OF AND ADJACENT
TO SAID TRACT A.

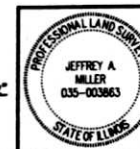
I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED
SURVEY WORK WAS PERFORMED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I
AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF ILLINOIS.

THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT ILLINOIS MINIMUM STANDARDS FOR A
BOUNDARY SURVEY.

JEFFREY A. MILLER, ILLINOIS PROFESSIONAL LAND SURVEYOR NO. 3863
LICENSE EXPIRES 11/30/2026
DESIGN FIRM NO. 184-2738
SHEETS COVERED UNDER THIS SEAL: SHEET 1

5/12/25
DATE

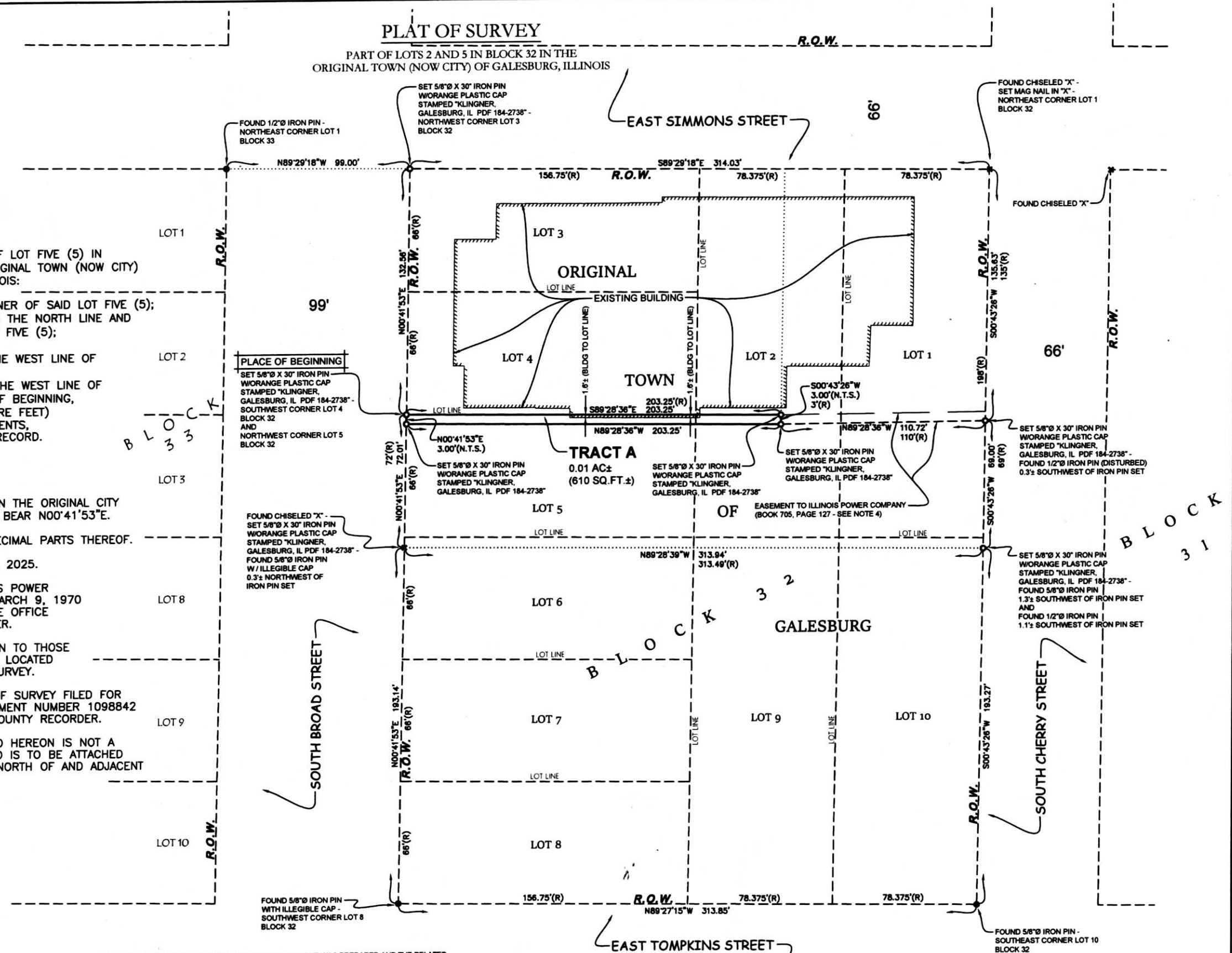
NON-REDUCED SHEET SIZE: 30"x42"
FULL SIZED DRAWING HAS BEEN
PREPARED USING STANDARD SCALES.
REDUCED SIZE DRAWING MAY NOT
CONFORM TO STANDARD SCALES.



DRAWN: GEP CHECKED: JLM BOOK: G838 PAGE: 12 NO. REVISIONS:
KLINGNER & ASSOCIATES, P.C.
Engineers - Architects - Surveyors
Burlington, Iowa www.klingner.com
610 N 4th Street, Suite 100
319.252.5020
Quincy, IL, Hannibal, MO
Galesburg, IL, Peoria, IA, Davenport, IA
Columbia, MO, Carbondale, IL

PLAT OF SURVEY
REQUESTED BY
GALESBURG PUBLIC LIBRARY

DATE: 5/12/25
DRAWING NO.
22-3011
SHEET NO.
1 OF 1



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" which is 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, Galesburg Public Library Board of Trustees would like to purchase the approximately .01 acres (610 square feet) strip of land south of 40 E Simmons Street, pursuant to the terms of the Agreement which is attached hereto, incorporated by reference, and marked "Exhibit B"; 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 Galesburg Public Library Board of Trustees, for the price of \$20.00.

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 _____, 2025, 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 TWO (2) AND PART OF LOT FIVE (5) IN BLOCK THIRTY TWO (32) IN THE ORIGINAL TOWN (NOW CITY) OF GALESBURG, KNOX COUNTY ILLINOIS:

BEGINNING AT THE NORTHWEST CORNER OF SAID LOT FIVE (5); THENCE S89° 28' 36" E 203.25' ALONG THE NORTH LINE AND NORTH LINE EXTENDED OF SAID LOT FIVE (5); THENCE S00° 43' 26" W 3.00'; THENCE N89° 43' 26" W 203.25' TO THE WEST LINE OF SAID LOT FIVE (5); THENCE N00° 41' 53" E 3.00' ALONG THE WEST LINE OF SAID LOT FIVE (5) TO THE PLACE OF BEGINNING, CONTAINING 0.01 ACRES (610 SQUARE FEET) MORE OR LESS, SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

(Part) Parcel Identification Number: 99-15-206-002

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:

Galesburg Public Library Board of Trustees
 c/o Laurie Muelder, Board President
 264 W Main Street
 Galesburg, IL 61401

1. THIS AGREEMENT is dated this _____ day of May, 2025.

Purchaser agrees to purchase from the Seller and the Seller agrees to sell to Purchaser a strip of land south of 40 East Simmons St, Galesburg, IL and legally described as follows:

PART OF LOT TWO (2) AND PART OF LOT FIVE (5) IN BLOCK THIRTY TWO (32) IN THE ORIGINAL TOWN (NOW CITY) OF GALESBURG, KNOX COUNTY ILLINOIS:

BEGINNING AT THE NORTHWEST CORNER OF SAID LOT FIVE (5); THENCE S89° 28' 36" E 203.25' ALONG THE NORTH LINE AND NORTH LINE EXTENDED OF SAID LOT FIVE (5); THENCE S00° 43'26" W 3.00'; THENCE N89° 43' 26" W 203.25' TO THE WEST LINE OF SAID LOT FIVE (5); THENCE N00° 41' 53" E 3.00' ALONG THE WEST LINE OF SAID LOT FIVE (5) TO THE PLACE OF BEGINNING, CONTAINING 0.01 ACRES (610 SQUARE FEET) MORE OR LESS, SUBJECT TO EASEMENTS, AGREEMENTS OR RESTRICTIONS OF RECORD.

(Part) Parcel Identification Number: 99-15-206-002

for the sum of Twenty dollars (\$20.00) to be paid as follows:

\$ 20.00 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.

2. POSSESSION AND CLOSING shall be on or before _____.

3. TITLE EVIDENCE. If Purchaser 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 Purchaser's names for the amount of the purchase price. Purchaser shall be responsible for payment of the owner's premium and Purchaser'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.

4. 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 Purchasers or their nominee, in fee simple absolute, subject only to exceptions permitted herein. The deed shall be delivered to Purchasers at the closing of this transaction upon Purchaser's compliance with the terms of this contract.

5. 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 closing. Seller shall be responsible for the 2024 taxes (payable 2025) as well as the proration of 2025 taxes (payable 2026).

6. 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.

7. 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.

8. EXPENSES OF TRANSFER.

- A. **Seller shall pay:**

- (1) Seller's attorney's fees.
- (2) Revenue Stamps
- (3) Recording of any Releases

B. Purchaser shall pay:

- (1) Recording fee for Deed and Mortgage (if any);
- (2) Cost of Owner's Title Policy (if Purchaser elects to purchase Title Insurance)

9. 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:

Galesburg Public Library Board of Trustees
c/o Laurie Muelder, Board President
264 W Main Street
Galesburg, IL 61401

10. 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 Purchaser, a recordable Deed sufficient to convey the real estate to Purchasers or their nominee, in fee simple absolute, subject only to exceptions permitted herein.

11. DEFAULT AND CASUALTY.

- A. If Purchaser defaults, Sellers may serve written notice of default upon Purchasers, and if such default is not corrected within ten (10) days thereafter, Purchasers 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 Purchasers; and maintain any other or different remedy allowed by law.
- B. If Seller defaults, Purchaser 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 Purchasers 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.

12. 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.

13. 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:

Peter Schwartzman, Mayor

Date

Laurie Muelder, Board President

Date

Attest:

Kelli Bennewitz, City Clerk

Date



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Ordinance amendment for Solar Energy Systems.

SUMMARY RECOMMENDATION: The Planning and Zoning (P&Z) Commission held the required public hearing during their June 17, 2025 meeting. On a vote of 5 ayes (Members Cochrane, Leahy, Markwart, McKelvie, M Thomas), zero nays and zero abstentions, the P&Z recommended approval of the proposed ordinance. The City Manager and Director of Community Development concur with the recommendation.

BACKGROUND: For your consideration are amendments to the text of Chapter 152 of the Galesburg Development Ordinance, relating to the regulation and development of solar energy systems within the city limits. This amendment establishes comprehensive regulations for solar energy systems, including new definitions, accessory use provisions, special use permit requirements, design standards, and performance criteria. These changes support responsible solar development and align local regulations with state and national renewable energy trends.

Summary of proposed amendments:

1. Definitions (Section 152.005)
 - Eleven new definitions related to solar energy systems to establish clarity are proposed to be added, including:
 - Solar Carport
 - Solar Energy System (and its various types: agrivoltaics, building-integrated, community, commercial, private, roof-mounted, ground-mounted)
 - Qualified Solar Installer
 - Solar Mounting Devices
2. New Section 152.123 – Solar Energy Systems, provides a regulatory framework for solar energy systems, structured as follows:
 - Purpose and Applicability. Establishes goals of promoting solar development while protecting public safety and neighborhood compatibility. This applies to new systems constructed after the ordinance's effective date; significant modifications to existing systems may also be subject to the new standards.

- Allowed Installations
 - “Private solar energy systems, and solar carports” (roof-mounted, ground-mounted, building-integrated) would be permitted accessory uses in all zoning districts.
 - “Commercial and Community Solar Energy Systems” will require Special Use approval through the Planning and Zoning Commission in the (AG) Agricultural, (I) Institutional, (O) Office, (B-1) Neighborhood Business, (B-2) General Business, (B-3) Central Business, (M-1) Light Industrial, (M-2) Heavy Industrial and (CPD) Comprehensive Planned Development.
 - Agrivoltaic systems allowed only in districts where agriculture is permitted which includes (AG) Agricultural, (ER) Estate Residential, (R1-A) Single Family and in situations where a property may be a legal non-conforming use (“grandfathered”).
- Prohibited Installations
 - Systems not permitted as accessory or special use are prohibited.
- Design and Operational Requirements applies to all systems, including:
 - Permit requirements and regulatory compliance.
 - Glare and visibility controls.
 - Concealed wiring and roof integrity evaluations.
 - Maintenance obligations, including removal of non-functioning systems.
- Standards for Private Systems
 - Height limits (roof and ground-mounted).
 - Setbacks, size limits (100 sq. ft. for ground-mounted systems in residential zones).
 - Rear yard-only placement for ground-mounted systems in residential districts.
- Standards for Commercial/Community Systems
 - Site plan review required, addressing drainage, electric connections, spacing, and equipment layout.
 - Manufacturer specifications, utility interconnection documentation, and fire protection plans required.
 - Landscape plan and maintenance obligations
 - Application must include a Decommissioning Plan for the anticipated service life or if it becomes non-operational for a period of 12 months with a cost estimate from a professional engineer or contractor with expertise in decommissioning. A surety bond, letter of credit, or cash bond must also be provided.
 - Liability insurance of at least \$1 million per occurrence and \$5 million in the aggregate shall be maintained and name the City as additional insured with 30 days notice prior to any change.

BUDGET IMPACT: There would be no anticipated impact upon the budget if the ordinance is approved.

SUPPORTING DOCUMENTS:

1. Proposed Ordinance Solar Energy Systems

ORDINANCE NO. _____

WHEREAS, the City of Galesburg, Illinois is a home rule unit of government pursuant to Section 6, Article VII of the Constitution of the State of Illinois; and

WHEREAS, Article VII, Section 6(a) of the Illinois Constitution grants a home rule unit authority to exercise any power and perform any function pertaining to its government and affairs;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS, A MUNICIPAL CORPORATION, AS FOLLOWS:

SECTION ONE: Chapter 152, the Development Ordinance Chapter of the Galesburg Municipal Code shall be, and the same hereby is, amended as follows:

1. That Section 152.005 be, and the same hereby is, amended by inserting therein the following definitions in alphabetical order:

SOLAR CARPORT. A solar energy system that is installed on a carport structure that is accessory to a parking area, and which may include electric vehicle supply equipment or energy storage facilities for use in electric vehicle charging.

SOLAR ENERGY SYSTEM. A solar energy device, array of devices, or structural design feature, the purpose of which is to provide for generation or storage of electricity from sunlight, or the collection, storage and distribution of solar energy for space heating or cooling, daylight for interior lighting, or water heating.

SOLAR ENERGY SYSTEM, AGRIVOLTAIC. A solar energy system co-located on the same parcel of land as agricultural production, including crop production, grazing, apiaries, or other agricultural products or services.

SOLAR ENERGY SYSTEM, BUILDING-INTEGRATED. A solar energy system that is an integral part of a principal or accessory building, rather than a separate mechanical device, replacing or substituting for an architectural or structural component of the building. Building-integrated systems include, but are not limited to, photovoltaic or hot water solar energy systems that are contained within roofing materials, windows, skylights, and awnings.

SOLAR ENERGY SYSTEM, COMMERCIAL. A solar energy system that is not a private solar energy system.

SOLAR ENERGY SYSTEM, COMMUNITY. A commercial solar energy system that is eligible for community solar incentives as administered by the Illinois Power Agency, credits the value of electricity generated by the facility to the subscribers of the facility; and is limited in capacity to less than or equal to 5 megawatts.

SOLAR ENERGY SYSTEM, GROUND-MOUNTED: A solar energy system mounted on a rack or pole that rests or is attached to the ground, and is not attached or affixed to any existing structure.

SOLAR ENERGY SYSTEM, PRIVATE. A solar energy system that is an accessory structure and that is designed to serve through the electric meter only the occupants of the parcel on which it is located, and not for selling generated electricity.

SOLAR ENERGY SYSTEM, ROOF-MOUNTED: A solar energy system in which solar panels are mounted on top of a building roof as either a flush mounted system or as modules fixed to frames which can be tilted toward the south at an optimal angle. Roof-mounted systems are accessory to the principal use.

SOLAR INSTALLER, QUALIFIED. A trained and qualified electrical professional who has the skills and knowledge related to the construction and operation of solar electrical equipment and installations, and has received safety training on the hazards involved. This may include an organization, institution or individual certified by the Illinois Commerce Commission as a Distributed Generation Installer professional.

SOLAR MOUNTING DEVICES. Racking, frames, or other devices that allow the mounting of a solar collector onto a roof surface or the ground.

2. That Section 152.030 (A) (2) be, and the same hereby is, amended by deleting therefrom the following language:

“solar energy devices,”

3. That Section 152.065 (D) be, and the same hereby is, amended by adding thereto the following:

(11) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.

4. That Section 152.073 (D) be, and the same hereby is, amended by adding thereto the following:

(13) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
5. That Section 152.074 (D) be, and the same hereby is, amended by adding thereto the following:

(4) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
6. That Section 152.075 (D) be, and the same hereby is, amended by adding thereto the following:

(20) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
7. That Section 152.077 (D) be, and the same hereby is, amended by adding thereto the following:

(15) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
8. That Section 152.078 (D) be, and the same hereby is, amended by adding thereto the following:

(6) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
9. That Section 152.079 (D) be, and the same hereby is, amended by adding thereto the following:

(8) Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.
10. That Section 152.080 (D) be, and the same hereby is, amended by adding thereto the following:

(1) A Special Use Permit shall be required for Commercial and Community Solar Energy Systems, subject to the provisions outlined in Section 152.123.

11. That Section 152.111 (B) (3) be, and the same hereby is, amended so that it shall read as follows:

“Private solar energy systems, and solar carports;”

SECTION TWO: Chapter 152, the Development Ordinance Chapter of the Galesburg Municipal Code shall be, and the same hereby is, amended by adding thereto the following section:

152.123 Solar Energy Systems

1. Purpose. The purpose of this section is to facilitate the construction, installation, and operation of solar energy systems in the City of Galesburg in a manner that promotes economic development and ensures the health, safety, and welfare of the public while also avoiding adverse impacts on adjoining property owners or the environment.
2. Applicability. This section applies to all solar energy systems proposed to be constructed after the effective date of this amendatory ordinance. Solar energy systems constructed before the effective date of this amendatory ordinance will not be required to meet the requirements of this section. But any physical modification to an existing solar energy system that materially alters the size, type, and number of solar panels and other equipment will be required to meet the requirements of this section.
3. Installations Allowed as an Accessory Use.
 - a. Private solar energy systems that are ground-mounted, roof-mounted, or building-integrated are allowed as permitted accessory use in all zoning districts.
 - i. Systems on buildings within local historic preservation districts or on locally designated landmarks must be approved by the Landmark Commission, consistent with the procedures outlined in Chapter 151, the Historic Preservation Chapter of the Galesburg Municipal Ordinance.
4. Installations that Require a Special Use Permit. A commercial or community solar energy system shall apply for a special use permit in the following zoning districts:
 - a. AG – Agriculture District;
 - b. I – Institutional;
 - c. O – Office;
 - d. B-1 – Neighborhood Business District;

- e. B-2 – General Business District;
 - f. B-3 – Central Business District;
 - g. M-1 – Light Industrial District;
 - h. M-2 – Heavy Industrial District; and
 - i. CPD – Comprehensive Planned Development District.
5. Agrivoltaics Installations. Solar energy systems with an agrivoltaics component are only allowed in zoning districts that permit agricultural activity.
 6. Prohibited Installations. Any solar energy system that is not allowed as an accessory use under Section 152.123 (3) or as a special use under Section 152.123 (4) is prohibited.
 7. No Restriction on Other Properties. The allowance of a solar energy system under this section will not be construed to restrict the use or improvement of any adjoining or other property owner from any allowed building, landscaping, or other accessory improvements, even if such improvements may diminish the function of said solar energy system.
 8. Requirements for All Solar Energy Systems.
 - a. Regulatory Compliance. Each solar energy system requires a permit from the Inspections Division. Each solar energy system must comply with all federal, state, and local laws, rules, and regulations, including, without limitation, all building codes, electrical codes, health and safety rules and regulations, environmental rules and regulations, and aviation rules and regulations.
 - b. Reflection Angles. Reflection angles for solar collectors must be oriented in such a manner that they do not project glare onto adjacent properties or roadways.
 - c. Visibility. Solar energy systems must be located in a manner to reasonably minimize view blockage to surrounding properties and to minimize shading of property to the north while still providing adequate solar access for collectors.
 - d. Wiring Concealment. All wiring associated with the system must be underground, within the structure, or contained within a raceway that complements the site or the building materials of the principal structure.
 - e. Structural Integrity. For roof-mounted solar energy systems, an Illinois licensed structural engineer is required to investigate the structural integrity of the roof and estimate existing loading capacity. A report detailing the findings of the investigation and estimated loading capacity must be submitted with the permit application to the Inspections Division.

- f. Installation. All solar energy systems must be installed by a qualified solar installer.
 - g. Maintenance. All solar energy systems must be maintained and kept in good working order. If it is determined by the Inspections Division that a solar energy system is not being maintained, kept in good working order, or is no longer being utilized to perform its intended purpose for 6 consecutive months, the property owner will be given 90-day written notice to remedy or to remove the unit and all equipment.
9. Requirements for Private Solar Energy Systems.
- a. Height Requirements for Roof-Mounted Solar Energy Systems.
 - i. The height of a roof-mounted solar energy system is measured from the roof surface on which the system is mounted to the highest edge of the system.
 - ii. A roof-mounted solar energy system may not cause a building to exceed the maximum allowed building height for the zoning district in which the system is located.
 - iii. Solar energy systems mounted on a pitched roof may not extend beyond 6 inches parallel to the roof surface of the pitched roof.
 - iv. In R-1 and R-2 zoning districts, solar energy systems mounted on a flat roof must be concealed by a parapet. In all other districts, solar energy systems mounted on a flat roof may not exceed 4 feet in height above the flat roof surface.
 - b. Height Requirements for Ground-Mounted Solar Energy Systems.
 - i. The height of a ground-mounted solar energy system is measured from the grade at the base of the pole or other mounting structure to the highest edge of the system at maximum tilt.
 - ii. Ground-mounted systems may not exceed 15 feet.
 - c. Size and Setback Requirements.
 - i. Roof-mounted solar energy systems must be set back at least 3 feet from the roof edge.
 - ii. System panels mounted on the sides of building and serving as awnings are considered to be building-integrated systems and will be regulated as awnings.
 - iii. The aggregate size of the solar panels of any ground-mounted solar energy systems in any residential zoning district may not exceed 100 square feet.
 - iv. Ground-mounted solar energy systems must meet the setbacks for the zoning district in which the system is located.

- v. Ground-mounted solar energy systems may not extend into a setback at any design tilt.
 - vi. Ground-mounted solar energy systems in any residential district may be located in a rear yard only.
- 10. Requirements for Community and Commercial Solar Energy Systems.
 - a. Site Plan Required. A permit application for a community or commercial solar energy system must include a site plan with existing conditions showing all of the following:
 - i. All provisions as required by site plan review procedures contained in Sections 152.130 through 152.138.
 - ii. Surface water drainage patterns and the location of any subsurface drainage tiles.
 - iii. Location and spacing of the solar collector.
 - iv. Location of underground and overhead electric lines connecting the solar system to a building, substation or other electric load.
 - v. New electrical equipment other than at the existing building or substations that is to be the connection point for the solar system.
 - b. Manufacturers' Specifications. A building permit application for a community or commercial solar energy system must include all manufacturer's specifications and recommended installation methods for all major equipment, including solar collectors, mounting systems and foundations for poles and racks.
 - c. Connection and Interconnection. A permit application for a community or commercial solar energy system must include all of the following:
 - i. A description of the method of connecting the solar energy system to a building or substation.
 - ii. Utility interconnection details and a copy of written notification to the utility company requesting the proposed interconnection.
 - d. A permit application for a community or commercial solar energy system must include a fire-protection plan for the construction and the operation of the facility, and emergency access to the site.
 - e. Landscape Maintenance Plan; Fencing Requirements.
 - i. The Landscape Regulations, as set forth in Section 152.165 through Section 152.168 of the Development Ordinance, apply to all community and commercial solar energy systems.
 - ii. A permit application for a community or commercial solar energy system must include a landscape maintenance plan

setting forth a plan for controlling weeds and grass on property inside and outside the fenced area for the entire property. This provision shall not prohibit pollinator-friendly projects with an appropriate maintenance plan.

- iii. If perimeter fencing is installed around the boundary of the solar energy system site, then the fence may not exceed a maximum height set forth in Section 152.033.
 - iv. The applicant shall maintain the fence in good condition and adhere to the landscape maintenance plan.
- f. Setbacks. A community or commercial solar energy system must meet the setbacks for the zoning district in which the system is located.
 - i. A variance of setbacks may be requested by submitting an application following the filing procedures for a variance request as outlined in 152.019.
- g. Height. Community and commercial solar energy systems may not exceed a height of 20 feet. Roof-mounted community and commercial solar energy systems are exempt from this requirement and must instead abide by the provisions of Section 152.123 (9) (a) and (c) (i).
 - i. The height of a ground-mounted solar energy system is measured from the grade at the base of the pole or other mounting structure to the highest edge of the system at maximum tilt.

11. Decommissioning a Community or Commercial Solar Energy System.

- a. If a solar energy system is out of service or not producing electrical energy for a period of 12 months, then it will be deemed to be nonoperational. A nonoperational community or commercial solar energy system is hereby deemed to be a public nuisance.
- b. A permit application for a community or commercial solar energy system must include a decommissioning plan for the anticipated service life of the community or commercial solar energy system or in the event the system is abandoned or has reached its life expectancy. If the system is out of service or not producing electrical energy for a period of 12 months, then it will be deemed to be nonoperational, and the decommissioning and removal of that system will commence according to the decommissioning plan as provided and approved. A cost estimate for the decommissioning of the system must be prepared by a professional engineer or contractor who has expertise in the removal of the solar energy system. The decommissioning cost estimate must explicitly detail the

cost before considering any projected salvage value of the out of service solar farm. A restoration plan must also be provided for the site with the application. The decommissioning plan must include the removal of the following within 6 months after the system became non-operational:

- i. All solar collectors and components, above ground improvements and outside storage.
 - ii. Foundations, pads and underground electrical wires at reclaim site to a depth of 4 feet below ground surface.
 - iii. Hazardous material from the property and dispose in accordance with federal and state law.
- c. Prior to any installation, the owner shall provide to the City a surety instrument in the amount of the cost estimate set forth under Section 152.123 (10) (B). The surety instrument must be in the form of a surety bond, letter of credit, or cash bond and be in a form and manner acceptable to the director. The surety instrument must provide the security to the City if the owner fails to decommission the system in accordance with the decommissioning plan.
 - d. If the owner fails to decommission the system as required under the decommissioning plan, then, upon reasonable notice, the City or its agents may enter the property to complete the decommissioning.

12. Liability Insurance.

- a. The owner of a community or commercial solar energy system shall, at all times the system is located at the site, maintain a general liability policy covering bodily injury and property damage with limits of at least \$1 million per occurrence and \$5 million in the aggregate.
- b. All policies, except policies for professional liability, must be written on an occurrence basis. All policies must be written with insurance carriers who are qualified to do business in the State of Illinois and who are rated A-VII or better in the latest Best's Key Rating Guide. All policies must be written on the most current Insurance Service Office (ISO) or National Council on Compensation Insurance (NCCI) form or a manuscript form if coverage is broader than the ISO or NCCI form.
- c. The City of Galesburg and its officers and employees must be named as an additional insured party on the general-liability policy. The City's interest as an additional insured party must be on a primary and non-contributory basis on all policies and be noted as such on the insurance certificates.
- d. The policy must give the City at least 30 days' notice prior to any change, cancellation, or non-renewal except in the case of cancellation for non-payment of premium, in which case the notice

must be made 10 days before the cancellation. Any renewal certificate of insurance must be automatically provided to the City at least 30 days prior to the policy expiration. If a self-insured retention or a deductible is maintained on any of the policies, then the amount of the retention or deductible is subject to approval by the City; the City may not unreasonably withhold the approval.

- e. Prior to any work at the site, the owner shall provide the City with certificates of insurance showing evidence that the insurance policies required under this section are in full force and effect.
13. Exemptions. The provisions of this section shall not be applicable to any premises or lands containing a solar energy system maintained by the United States of America, this state, or any unit of local government, primary school, secondary school, or college.

SECTION THREE: All ordinances, or parts of ordinances, in conflict with this ordinance are, to the extent of such conflict, hereby repealed.

SECTION FOUR: This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Approved this _____ day of _____, 2025, by roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Peter Schwartzman, Mayor

ATTEST:

Kelli R. Bennewitz, City Clerk



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Ordinance amendment for Wind Energy Systems.

SUMMARY RECOMMENDATION: The Planning and Zoning (P&Z) Commission held the required public hearing during their June 17, 2025 meeting. On a vote of 5 ayes (Members Cochrane, Leahy, Markwart, McKelvie, M Thomas), zero nays and zero abstentions, the P&Z recommended approval of the proposed ordinance. The City Manager and Director of Community Development concur with the recommendation.

BACKGROUND: For your consideration are amendments to the text of Chapter 152 of the Galesburg Development Ordinance, relating to the regulation and development of wind energy systems within the city limits. The amendment includes new definitions, revised use permissions across zoning districts, and a complete rewrite of Section 152.117 to regulate both small and large wind energy systems.

Summary of proposed amendments:

1. Definitions (Section 152.005)
 - Nine new definitions related to wind energy systems to establish clarity are proposed to be added, including:
 - Hub Height, Non-participating property, Shadow Flicker, Turbine Height, Upwind Turbine, Wind Energy System, Wind Energy System-Large, Wind Energy System-Small, Wind Turbine
2. Removal of Redundant Language
 - The term "Small Wind Energy Systems (SWES)" is proposed to be removed from Section 152.005, as it will be addressed more comprehensively in new and revised provisions.
3. Revised Section 152.123 – Wind Energy Systems, provides a regulatory framework for wind energy systems, structured as follows:
 - Purpose and Applicability. Establishes a framework to ensure safe, effective, and well-sited wind energy systems while minimizing adverse impacts. This applies to new

systems constructed after the ordinance's effective date; significant modifications to existing systems may also be subject to the new standards.

- Allowed Installations
 - "Small wind energy systems" would be permitted accessory uses in all zoning districts with specific limits on height, capacity, setbacks, non-reflective, noise, and vibration.
 - "Large Wind Energy Systems" will require Special Use approval through the Planning and Zoning Commission in the (AG) Agricultural, (I) Institutional, (M-1) Light Industrial, (M-2) Heavy Industrial and (CPD) Comprehensive Planned Development.
- Standards for Small Wind Energy Systems
 - Requires a construction permit, scaled site plan, product specific technical information, evidence the local utility has been informed, narrative describing maintenance and testing for noise and vibration.
 - Must be non-reflective and a non-obtrusive color such as white, gray or black
 - Appearance must be maintained throughout the life of the unit
 - Lowest extension of blade must be at least 15 feet above grade
 - Guy wires or similar apparatus are prohibited
 - Height limits. Roof mounted shall not exceed the lesser of 10 feet above adjacent roof or permitted height of zoning district. Tower mounted shall not exceed 120 feet in manufacturing district or 60 feet in any other zoning district.
 - Setbacks. Roof mounted must be at least 15 feet from any property line. Tower mounted must be setback 1.1 times the system height from the base to all property lines and other tower mounted wind energy system.
 - Any systems connected to a public utility must be inspected and approved by the utility
 - If a small wind energy system is out of service for a period of 12 months it is deemed non-operational and the city may abate the nuisance in any manner as provided by law.
- Standards for Large Wind Energy Systems
 - Provide a narrative overview of the project
 - Systems must meet ANSI and UL design safety certifications. All systems must comply with local, state, and federal regulations, including FAA requirements.
 - No guy wires permitted; turbines must be non-obtrusive in color with minimal signage.
 - A maximum of 1 turbine per 75 acres.
 - Setbacks. From occupied buildings: minimum of 1.5 times turbine height, and 5 times hub height from non-participating properties.
 - Affidavit between the property owner and the facility owner or operator demonstrating that the facility owner or operator has the permission of the

property owner to apply for necessary permits for construction and operation of the wind energy system

- Site plan review required, addressing setbacks, equipment layout, buildings, structures, transmission lines.
- Application must include a Decommissioning Plan for the anticipated service life or if it becomes non-operational for a period of 12 months with a cost estimate from a professional engineer or contractor with expertise in decommissioning. A surety bond, letter of credit, or cash bond must also be provided.
- Liability insurance of at least \$1 million per occurrence and \$5 million in the aggregate shall be maintained and name the City as additional insured with 30 days notice prior to any change.

BUDGET IMPACT: There would be no anticipated impact upon the budget if the ordinance is approved.

SUPPORTING DOCUMENTS:

1. Proposed Ordinance Solar Energy Systems

ORDINANCE NO. _____

WHEREAS, the City of Galesburg, Illinois is a home rule unit of government pursuant to Section 6, Article VII of the Constitution of the State of Illinois; and

WHEREAS, Article VII, Section 6(a) of the Illinois Constitution grants a home rule unit authority to exercise any power and perform any function pertaining to its government and affairs;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS, A MUNICIPAL CORPORATION, AS FOLLOWS:

SECTION ONE: Chapter 152, the Development Ordinance Chapter of the Galesburg Municipal Code shall be, and the same hereby is, amended as follows:

1. That Section 152.005 be, and the same hereby is, amended by deleting therefrom the following definition:

SMALL WIND ENERGY SYSTEM (SWES). Equipment that converts and then stores or transfers energy from the wind into useable forms of energy. This equipment includes any base, blade, foundation, generator, rotor, tower, transformer, vane, wire, inverter, batteries or other component used in the system. The systems shall have a nameplate capacity of 100 kilowatts or less.

2. That Section 152.005 be, and the same hereby is, amended by inserting therein the following definitions in alphabetical order:

HUB HEIGHT. The distance measured from the surface of the tower foundation to the height of the wind turbine hub, to which the blade is attached.

NON-PARTICIPATING PROPERTY. Any property except those on which all or a portion of a wind energy system is located under an agreement with the system owner or operator.

SHADOW FLICKER. The moving shadow created by the sun shining through the rotating blades of a wind energy system. The amount of Shadow Flicker created by a wind energy system is calculated by a computer model that measures wind energy system location, elevation, tree cover, location of adjacent structures, wind activity and sunlight angle.

TURBINE HEIGHT. The distance measured from the surface of the tower foundation to the highest point of the turbine rotor plane.

UPWIND TURBINE. A turbine that has the rotor blades facing into the wind-source direction.

WIND ENERGY SYSTEM. An electric-generating facility, the purpose of which is to supply electricity, that consists of one or more wind turbines and other accessory structures and buildings, including substations, meteorological towers, electrical infrastructure, transmission lines, and other appurtenant structures and facilities.

WIND ENERGY SYSTEM, LARGE. A wind energy system that includes one or more wind turbines with a turbine height of greater than 120 feet but not exceeding 510 feet.

WIND ENERGY SYSTEM, SMALL. A wind energy system that includes a wind turbine with a turbine height of 120 feet or less. A small wind energy system can either be roof-mounted or tower-mounted.

WIND TURBINE. A wind energy system that converts wind energy into electricity through the use of a wind turbine generator, and includes the nacelle, rotor, tower, and pad transformer.

3. That Section 152.065 (D) be, and the same hereby is, amended by adding thereto the following:

(12) Large Wind Energy Systems, subject to the provisions outlined in Section 152.117.

4. That Section 152.073 (D) be, and the same hereby is, amended by adding thereto the following:

(14) Large Wind Energy Systems, subject to the provisions outlined in Section 152.117.

5. That Section 152.078 (D) be, and the same hereby is, amended by adding thereto the following:

(7) Large Wind Energy Systems, subject to the provisions outlined in Section 152.117.

6. That Section 152.079 (D) be, and the same hereby is, amended by adding thereto the following:

(9) Large Wind Energy Systems, subject to the provisions outlined in Section 152.117.

7. That Section 152.080 (D) be, and the same hereby is, amended by adding thereto the following:

(2) A Special Use Permit shall be required for Large Wind Energy Systems, subject to the provisions outlined in Section 152.117.

SECTION TWO: Chapter 152, the Development Ordinance Chapter of the Galesburg Municipal Code shall be, and the same hereby is, amended by deleting therefrom Section 152.117 and inserting in place thereof the following section:

152.117 Wind Energy Systems.

1. Purpose. The purpose of this code is to establish regulations for the location, installation, and operation of wind energy systems. Among other goals, the regulations in this section are intended: to promote the safe, effective, and efficient use of wind energy systems to produce electricity; to preserve and protect public health, safety, welfare and quality of life by minimizing the potential adverse impacts of wind energy systems; to establish standards and quantifiable procedures to direct the site location, engineering, installation, maintenance, and decommissioning of wind energy systems; and to define and delineate between various types of wind energy systems in order to properly regulate the different wind energy systems technologies.
2. Applicability. This section applies to all wind energy systems proposed to be constructed after the effective date of this amendatory ordinance. Wind energy systems constructed before the effective date of this amendatory ordinance will not be required to meet the requirements of this section. But any physical modification to an existing wind energy system that materially alters the size, type, and number of wind turbines and other equipment will be required to meet the requirements of this section.
3. Small Wind Energy Systems.
 - a. Installations Allowed as a Permitted Use. Subject to the requirements of this section, small wind energy systems are allowed as a permitted accessory use in the all zoning districts.

- i. Nothing in this section will be deemed to relieve any obligation for obtaining site plan review as required under the Development Ordinance.
- b. Capacity Restrictions.
 - i. A small tower-mounted wind energy system may not have a nameplate capacity that exceeds 30 kilowatts.
 - ii. A small roof-mounted wind energy system may not have a nameplate capacity that exceeds 10 kilowatts.
- c. Building Permit Required; Site Plan.
 - i. No person may construct, install, modify, or relocate a small wind energy system without first obtaining a building permit.
 - ii. In addition to any other requirement under this section, any person constructing a small wind energy system with a turbine located within 500 feet of the property line of a residential district must first obtain site plan approval in accordance with the procedures set forth in Sections 152.130 through 152.138.
- d. Upwind Turbines Required. Upwind turbines are required unless otherwise approved by the Inspections Division, based on technical specifications and site-specific information.
- e. Visual Appearance. All of the following minimum requirements apply:
 - i. Each small wind energy system, including accessory buildings and related structures, must be a non-reflective, non-obtrusive color, such as white, gray, or black.
 - ii. The appearance of the small wind energy system and all accessory structures must be maintained throughout the life of the unit.
 - iii. Exterior lighting of a tower, rotor blades, and nacelle of a small wind energy system will be allowed only if required to meet Federal Aviation Administration mandatory requirements.
 - iv. A small wind energy system may not contain commercial signage, banners, flags, or advertising logos, except for the identification of the turbine manufacturer and unit specifications for regulatory purposes.
- f. Ground Clearance. The lowest extension of any rotor blade or other exposed moving component of a small wind energy system must be at least 15 feet above the ground, as measured from the highest point of grade within 30 feet of the base of the wind energy system. In addition, the lowest extension of any rotor blade or other exposed moving component of a small wind energy system must be at least 15 feet above any outdoor areas intended for human use that are

located below the wind energy system, including balconies, roof gardens, and similar structures.

- g. Noise Control.
 - i. If an adjacent parcel contains a residential use, then the noise produced by a small wind energy system may not exceed the lowest ambient sound level that exists between the hours of 9 p.m. and 9 a.m. along any adjacent property line used for residential purposes.
 - ii. If no adjacent parcel contains a residential use, then the noise produced by a small wind energy system may not exceed the lowest ambient sound level that exists between the hours of 9 p.m. and 9 a.m. on the parcel, plus 5 decibels dB(A).
- h. Vibration. A small wind energy system may not produce vibrations that are perceptible to humans beyond any property line upon which the wind energy system is located.
- i. Signal Interference. A small wind energy system must not create an interference issue with communication systems, such as (but not limited to) radio, telephone, television, satellite, or emergency services communication systems, unless the issue is able to be resolved with the consent of the impacted property owner.
- j. Wire Supports. Guy wires or similar apparatus are prohibited as part of a small wind energy system installation.
- k. Height Requirements.
 - i. A small roof-mounted wind energy system may not exceed the lesser of (i) 10 feet above the highest point of the adjacent roof or structure and (ii) 10 feet above the maximum permitted height of the zoning district.
 - ii. A small tower-mounted wind energy system may not exceed 120 feet in a manufacturing district or 60 feet in any other zoning district permitted under Section 152.117 (3) (a). The distance is measured from the grade at the base of the tower to the highest edge of the system.
- l. Setbacks, Location, and Separation Requirements.
 - i. A small roof-mounted wind energy system must be affixed to the roof deck of a flat roof or to the ridge or slope of a fixed roof, and it may not be affixed to the parapet or chimney of any structure.
 - ii. For a small roof-mounted wind energy system, no more than one turbine is allowed for every 750 square feet of the combined roof area of all structures on the parcel. For a pitched roof, each surface of the roof will be included in the

roof-area calculation. A distance equal to the mounted height of the adjacent wind energy system must be maintained between the bases of each small roof-mounted wind energy system.

- iii. A small roof-mounted wind energy system must be set back a minimum of 15 feet from any property line, public right-of-way, public easement, or overhead utility line.
 - iv. A small tower-mounted wind energy system may not be located in any public right-of-way or public easement and must be set back a distance equal to at least 1.1 times the system height from the base to all property lines, public rights-of-way, public easements, or overhead utility lines.
 - v. A small tower-mounted wind energy system must be set back a minimum of 20 feet from all Occupied Buildings on the subject property, measured from the base of the tower.
 - vi. If more than one small tower-mounted wind energy system is installed on a property, then a distance equal to the height of the tallest wind energy system must be maintained between the bases of each wind energy system.
- m. Safety Requirements.
- i. If the small wind energy system is connected to a public utility system, then it must meet the requirements for interconnection and operation as set forth in the public utility's current service regulations that meet federal, state and industry standards applicable to wind power generation facilities. Any such connection must be inspected and approved by the appropriate utility company.
 - ii. The small wind energy system must be equipped with an automatic braking, governing, or feathering system in order to prevent uncontrolled rotation, over-speeding, or excessive pressure on the wind-energy facility clearly visible warning sign regarding voltage must be placed at the base of the wind energy system.
 - iii. The structural integrity of the small wind energy system must conform to the design standards of the International Electrical Commission (IEC); specifically, IEC 61400-1 "Wind Turbine Safety and Design," IEC 61400-2 "Small Wind Turbine Safety," IEC 61400-22 "Wind Turbine Certification," and IEC 61400-23 "Blade Structural Testing," as amended or succeeded.

- n. Building Permit Application. An application for a building permit under Section 152.117 (3) must be accompanied by at least all of the following:
 - i. A scaled site plan drawing, clearly illustrating the proposed wind energy system and all accessory structures and equipment in relation to all onsite and adjacent buildings, property lines, rights-of-way, public easements, and overhead utility lines. Setbacks as required in this section must be shown to scale on the site plan.
 - ii. A scaled site plan that clearly displays property dimensions, existing buildings on the subject property and on adjacent properties, sidewalks, non-motorized pathways, and streets.
 - iii. A scaled site plan that includes existing and proposed on-site grading/topography at 2-foot contour intervals.
 - iv. Product-specific technical information from the wind energy system manufacturer, including the proposed total height and type of wind energy system, maximum noise output in decibels, total rated generating capacity, product dimensions, rotor-blade diameter, and a detail of accessory structures.
 - v. Documented compliance with applicable local, state, and federal regulations, including public safety, construction, environmental, electrical, communications, and Federal Aviation Administration requirements.
 - vi. Documented evidence that the utility company has been informed of and approved the installation of the interconnected, customer-owned generator. Off-grid systems are exempt from this requirement.
 - vii. A narrative explaining the proposed methods that will be used to perform maintenance on the wind energy system in compliance with the manufacturer's recommendations and requirements.
 - viii. A narrative that explains how the wind energy system will be tested after installation for compliance with the noise and vibration requirements of Section 152.117 (3).
- o. Decommissioning.
 - i. If a wind turbine is out of service or not producing electrical energy for a period of 12 months, then it will be deemed to be non-operational.
 - ii. The system owner shall complete the decommissioning of a small wind energy system within 3 months of it becoming non-operational. The Director of the Community Development

Department may grant an extension for the decommissioning. Any extension may not exceed 6 months.

- iii. A wind energy system for which the decommissioning as required under this section has not been completed is hereby declared to be a public nuisance. The City of Galesburg may abate the nuisance in any manner as provided by law.

4. Large Wind Energy Systems.

- a. Special Use. A large wind energy system may be permitted as a special use in the following zoning districts:
 - i. AG – Agriculture District;
 - ii. I – Institutional;
 - iii. M-1 – Light Industrial District;
 - iv. M-2 – Heavy Industrial District; and
 - v. CPD – Comprehensive Planned Development District.
- b. An application for a special use permit for a large wind energy system must be accompanied by all of the following:
 - i. All characteristics required by Section 152.018.
 - ii. A narrative describing the proposed wind energy system, including an overview of the project; the project location; the approximate generating capacity of the wind energy system; the approximate number of representative types and height or range of heights of wind turbines to be constructed, including their generating capacity, dimensions, and respective manufactures; and a description of ancillary facilities.
 - iii. An affidavit or similar evidence of agreement between the property owner and the facility owner or operator demonstrating that the facility owner or operator has the permission of the property owner to apply for necessary permits for construction and operation of the wind energy system.
 - iv. A site plan showing the planned location of each wind turbine, property lines, setback lines, access road and turnout locations, substations, ancillary equipment, buildings, and structures, including permanent meteorological towers, associated transmission lines, and the layout of all structures within the geographical boundaries of any applicable setback.
- c. Design and Installation.
 - i. Design Safety Certification. The design of the large wind energy system must conform to applicable industry standards, including those of the American National Standards Institute.

The applicant must submit certificates of design compliance obtained by the equipment manufacturers from Underwriters Laboratories, Det Norske Veritas, Germanischer Lloyd Wind Energies, or other similar certifying organizations.

- ii. Regulatory Compliance. Each large wind energy system must comply with all federal, state, and local laws, rules, and regulations, including all building codes, electrical codes, health and safety rules and regulations, environmental rules and regulations, and aviation rules and regulations.
- iii. Quantity of Wind Turbines. No more than one wind turbine may be installed for every 75 acres of land included in the subject parcel. The number of wind turbines authorized on the subject parcel will be determined based on the setbacks and separation distance as required in this section.
- iv. Controls and Brakes. All wind energy systems must be equipped with a redundant braking system. This requirement includes both aerodynamic overspeed controls (including variable pitch, tip, and other similar systems) and mechanical brakes. Mechanical brakes must be operated in a fail-safe mode. Stall regulation will not be considered to be a sufficient braking system for overspeed protection.
- v. Electrical Components. All electrical components of the large wind energy system must conform to relevant and applicable local, state, and national codes.
- vi. Wire Supports. Guy wires or similar apparatus are not allowed as part of a large wind energy system installation.
- vii. Visual Appearance. Wind turbines must be a non-obtrusive color, such as white, off-white, or gray. Large wind energy systems may not be artificially lighted, except to the extent required by the Federal Aviation Administration or other applicable authority regulating air safety. Wind turbines may not display advertising, except for reasonable identification of the turbine manufacturer, system owner, and operator. This identification may not exceed 2 square feet in total and may not be visible on the blades or tower. On-site transmission and power lines must, to the extent practical, be placed underground.
- viii. Warnings. A clearly visible warning sign concerning voltage must be placed at the base of all pad-mounted transformers and substations.

- ix. Crime Prevention Locks. Wind turbines may not be climbable up to 15 feet above ground surface. All access doors to wind turbines and electrical equipment must be locked or fenced, as appropriate, to prevent entry by nonauthorized individuals.
- d. Setbacks.
 - i. Occupied Buildings. Wind turbines must be set back from the nearest occupied building a distance of not less than the normal setback requirements for that zoning classification or 1.5 times the turbine height, whichever is greater. Wind turbines must be set back from the nearest occupied building located on a nonparticipating property a distance of no less than 5 times the hub height. The setback distance will be measured from the center of the wind turbine base to the nearest point on the foundation of the occupied building.
 - ii. Property Lines. All wind turbines must be set back from the nearest property line a distance of not less than the normal setback requirements for that zoning classification or 1.1 times the turbine height, whichever is greater.
 - iii. Public Roads. All wind turbines must be set back from the nearest public road a distance of not less than 1.1 times the turbine height. The setback distance will be measured from the center of the wind turbine base to the right-of-way line.
 - iv. Tower Separation. Wind turbine separation must comply with industry standards and manufacturer's recommendations.
 - a. A variance of setbacks may be requested by submitting an application following the filing procedures for a variance request as outlined in 152.019, but in no event may the wind turbine be located closer to an occupied building than 1.1 times the turbine height.
- e. Use of Public Roads.
 - i. Prior to initiating construction or transporting materials to a proposed site, a road assessment shall be performed documenting existing road conditions, establishing structure and pavement weight limits, and verifying roadway and intersection geometry for all movements of equipment and materials. The road assessment shall be performed by an Illinois Licensed Professional Engineer meeting the approval of the City. The final road assessment shall be reviewed and approved by the City prior to construction. All roads utilized to transport equipment and materials shall be subject to approval by the City and no load which exceeds the weight or

size limits established by the approved road assessment shall be allowed. The system owner shall be responsible for the costs of the road assessment, any pavement, structure or geometric upgrades required by the road assessment prior to construction, and all damages to publicly owned roads caused by the transport of equipment and materials to a proposed site regardless of the weight limits or parameters established by the road assessment. The City shall make the final determination of any required road repairs and shall approve all repair work for final acceptance. All road work shall be subject to City approval, including but not limited to the construction limits, repair methods, and contractors.

- ii. Each large wind energy system must be accessible from an access road in order to offer an adequate means by which public safety vehicles may readily access the site in the event of an emergency. All access roads must be constructed to standards approved by the City Engineer, Police Chief and Fire Chief.
- f. Noise, Vibration, and Shadow Flicker.
 - i. Audible sound from a large wind energy system must comply with Illinois Pollution Control Board regulations.
 - ii. A large wind energy system may not produce vibrations that are perceptible to humans beyond any property line upon which the wind energy system is located.
 - iii. The system owner shall conduct an analysis of potential shadow flicker onto any occupied building of a nonparticipating property with direct line-of-sight to the wind turbine. The analysis must identify the locations of shadow flicker that may be caused by the wind turbine and the expected durations of the shadow flicker at these locations from sunrise to sunset over the course of a year. The analysis must identify situations where shadow flicker may affect the occupants of the buildings for more than 30 hours per year and describe measures that will be taken to eliminate or mitigate the problems. Shadow flicker on an occupied building a nonparticipating property may not exceed 30 hours per year.
- g. Signal Interference. A large wind energy system must not create an interference issue with communication systems, such as (but not limited to) radio, telephone, television, satellite, or emergency services communication systems, unless the issue is able to be resolved with the consent of the impacted property owner.

h. Decommissioning.

- i. If a wind turbine is out of service or not producing electrical energy for a period of 12 months, then it will be deemed to be nonoperational. A nonoperational wind turbine is hereby declared to be a public nuisance.
- ii. A permit application for a large wind energy system must include a decommissioning plan for the decommissioning of nonoperational anticipated service life of the wind turbine or in the event the wind turbine is abandoned or has reached its life expectancy. If the system is out of service or not producing electrical energy for a period of 12 months, then it will be deemed to be nonoperational, and the decommissioning and removal of that system will commence according to the decommissioning plan as provided and approved. A cost estimate for the decommissioning of the system must be prepared by a professional engineer or contractor who has expertise in the removal of the wind turbine. The decommissioning cost estimate must explicitly detail the cost before considering any projected salvage value of the out of service wind turbine. A restoration plan must also be provided for the site with the application. The decommissioning plan must include the following within 6 months after the wind turbine becomes non-operational:
 1. The removal and disposal of the wind turbine and all accessory structures, electrical components, and all foundations to a minimum depth of 60 inches.
 2. All access drives to the wind turbine must be removed, cleared, and graded by the system owner, unless the landowner requests in writing a desire to maintain the access drives. All such maintained access drives will remain private, and the City will have no duty to undertake any maintenance or repair of those drives.
 3. The wind turbine site and any disturbed earth must be stabilized, graded, and cleared of any debris. If the site is not to be used for agricultural purposes, then the site must be seeded to prevent soil erosion.
 4. Hazardous material must be removed from the site and dispose in accordance with federal and state law.
- iii. Prior to any installation, the owner shall provide to the City a surety instrument in the amount of the cost estimate set forth under Section 152.117 (4) (i) (ii). The surety instrument must

be in the form of a surety bond or letter of credit and be in a form and manner acceptable to the director. The surety instrument must provide the security to the City if the owner fails to decommission the wind turbine in accordance with the decommissioning plan.

- iv. If the owner fails to decommission the wind turbine as required under the decommissioning plan, then, upon reasonable notice, the City or its agents may enter the property to complete the decommissioning. The owner will be responsible for all costs incurred by the City to complete the decommissioning.
 - v. The City Engineer may grant an extension of the decommission period based upon a reasonable and explanatory request by the owner. Any such extension period may not exceed one calendar year.
- i. Liability Insurance.
- i. The owner shall, at all times the system is located at the site, maintain a general liability policy covering bodily injury and property damage with limits of at least \$1 million per occurrence and \$5 million in the aggregate.
 - ii. All policies, except policies for professional liability, must be written on an occurrence basis. All policies must be written with insurance carriers who are qualified to do business in the State of Illinois and who are rated A-VII or better in the latest Best's Key Rating Guide. All policies must be written on the most current Insurance Service Office (ISO) or National Council on Compensation Insurance (NCCI) form or a manuscript form if coverage is broader than the ISO or NCCI form.
 - iii. The policy must give the City at least 30 days' notice prior to any change, cancellation, or non-renewal except in the case of cancellation for nonpayment of premium, in which case the notice must be made 10 days before the cancellation. Any renewal certificate of insurance must be automatically provided to the City at least 30 days prior to the policy expiration. If a self-insured retention or a deductible is maintained on any of the policies, then the amount of the retention or deductible is subject to approval by the City; the City may not unreasonably withhold the approval.
 - iv. Prior to any work at the site, the owner shall provide the City with certificates of insurance showing evidence that the

insurance policies required under Section 152.117 (4) (j) are in full force and effect.

j. Certification and Compliance.

- i. The owner shall notify the City of a change in ownership of the wind energy system or a change in ownership of the property on which the wind energy system is located within 60 days after the transfer.
- ii. The City reserves the right to inspect any wind energy system, in order to ensure compliance with this section.
- iii. A sound pressure level analysis must be conducted from a reasonable number of sampled locations at the perimeter and in the interior of the property containing any wind turbines to demonstrate compliance with the requirements of this section. Proof of compliance with the noise standards is required within 90 days after the date the wind turbine becomes operational. Sound must be measured by a third-party, qualified professional, with the associated fees being paid by the owner.

5. Public Complaints.

- a. Noise. If any aggrieved person alleges that a wind turbine is not in compliance with the noise requirements of Section 152.117 (3) (g) or Section 152.117 (4) (g), then the administrative procedure will be as follows:
 - i. The complainant must notify the Director of the Community Development Department in writing of the alleged noise violation.
 - ii. The Director of the Community Development Department shall coordinate with the Police Department to test the decibel level for compliance with the standards of this section.
 - iii. If the test under Section 152.117 (5) (a) (ii) indicates that the noise levels are in compliance with this section, and the complainant is dissatisfied with the results of that test, then the complainant may request a noise-level test by a certified acoustic technician. The complainant must submit a cash deposit with the City in an amount sufficient to pay for the noise level test. If the noise-level test indicates that the noise level complies with the standards of this section, then the City will use the deposit to pay for the test. If the noise-level test indicates that the noise levels are not in compliance with the standards of this division, then the City will reimburse the

deposit to the complainant, and the owner shall reimburse the City for the cost of the test.

- iv. If a test under Section 152.117 (5) (a) (ii) or Section 152.117 (5) (a) (iii) indicates that the noise levels are not in compliance with this section, then the owner shall take immediate action to bring the wind turbine into compliance. The City may require that the wind turbine be shut down until compliance can be achieved.
- b. Shadow Flicker. If any aggrieved person alleges that a wind turbine is not in compliance with the shadow flicker requirements of Section 152.117 (4) (g), then the administrative procedure will be as follows:
 - i. The complainant must notify the Director of the Community Development Department in writing of the alleged shadow flicker violation.
 - ii. The Director of the Community Development Department or their designee shall examine the shadow flicker complaint on the site.
 - iii. If the examination under Section 152.117 (5) (b) (ii) indicates that the shadow flicker levels are in compliance with this section, and the complainant may request a shadow flicker level test by a certified technician. The complainant must submit a cash deposit with the City in an amount sufficient to pay for the test. If the test indicates that the shadow flicker level complies with the standards of this section, then the City will use the deposit to pay for the test. If the test indicates that the shadow flicker levels are not in compliance with the standards of this section, then the City will reimburse the deposit to the complainant, and the owner shall reimburse the City for the cost of the test.
 - iv. If the examination under Section 152.117 (5) (b) (ii) or the test under Section 152.117 (5) (b) (iii) indicates that the shadow flicker levels are not in compliance with this section, then the owner shall take immediate action to bring the wind turbine into compliance. The City may require that the wind turbine be shut down until compliance can be achieved.
- 6. Exemptions. The provisions of this section shall not be applicable to any premises or lands containing a wind energy system maintained by the United States of America, this state, or any unit of local government, primary school, secondary school, or college.

SECTION THREE: All ordinances, or parts of ordinances, in conflict with this ordinance are, to the extent of such conflict, hereby repealed.

SECTION FOUR: This ordinance shall be in full force and effect from and after its passage, approval and publication as provided by law.

Approved this _____ day of _____, 2025, by roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Peter Schwartzman, Mayor

ATTEST:

Kelli R. Bennewitz, City Clerk



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Consider bids on the sale of City-owned properties.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend the following actions for the thirteen tracts on which bids were received described below.

ACCEPT HIGH BID:

Tract 1: Mark Rasmussen for \$351

Tract 2: Mark Rasmussen for \$301

Tract 3: Flacco Family Farms LLC for \$591

Tract 4: Mark Rasmussen for \$351

Tract 9: Karla Johnson for \$300

Tract 10: Marcus Kyser Sr. for \$500

Tract 11: Glass Specialty LLC for \$200

Tract 13: Rogue Shott for \$500

ACCEPT SOLE BID:

Tract 5: Shaina Scott for \$100

Tract 8: Shaina Scott for \$100

Tract 12: Shaina Scott for \$100

ACCEPT BEST BID:

Tract 6: Jeffery Anderson for \$100. (There was a higher bid placed by Mark Rasmussen; however, staff took into consideration that Mr. Anderson owns the adjoining property)

Tract 7: Karla Johnson for \$100. (There were two additional bids for the same amount. Staff took into consideration Ms. Johnson owns property nearby.)

BACKGROUND: On June 2, 2025, the bids for the sale of City-owned properties were opened. Thirteen vacant parcels were offered for sale. Bids were received on all thirteen of the tracts that were offered for sale. There were a total of three parcels with single bids and ten parcels with multiple bids.

Attached for the City Council's review is Exhibit A that provides a review of each bid received. Information is also provided for each tract including the location of the tract, the current zoning for that tract, and staff recommendations for each bid.

BUDGET IMPACT: Based upon the recommended actions, the City would collect \$3,594 for the sale of thirteen tracts. The City would eliminate all yearly maintenance costs associated with these tracts. All funds received from the sale will go into fund 23 Property Redevelopment.

SUPPORTING DOCUMENTS:

1. Exhibit A City-Owned Properties for Sale 2025.
2. Location Map of City-Owned Properties.

Tract Number	Parcel Number/ Location	Bidders Name	Bid Amount	Description	Zoning	Recommendation	Nuisance Issues
1	9916429001 VL Formerly 711 Ave A	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-1B Single Family	Not high bid	None
1	9916429001 VL Formerly 711 Ave A	Mark Rasmussen	\$351.00	NDPB	R-1B Single Family	Staff Recommends high bid	All issues have been complied
2	9915407010 VL South of 40 W Second	Shaina Scott	\$205.00	DPB Landscaping & Tree planting	R-1B Single Family	Not high bid	None
2	9915407010 VL South of 40 W Second	Mark Rasmussen	\$301.00	NDPB	R-1B Single Family	Staff Recommends high bid	All issues have been complied
3	9916279016 VL Formerly 314 S Henderson	Flacco Family Farms	\$591.00	Yard Expansion	R-2 Two Family	Staff Recommends high bid	3 Issues all complied
3	9916279016 VL Formerly 314 S Henderson	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not high bid	None
3	9916279016 VL Formerly 314 S Henderson	Mark Rasmussen	\$151.00	NDPB	R-2 Two Family	Not high bid	All issues have been complied

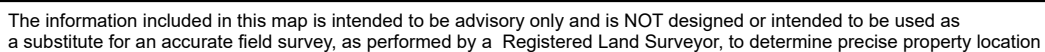
4	9915151012 VL Formerly 359 S Henderson	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not high bid	None
4	9915151012 VL Formerly 359 S Henderson	Mark Rasmussen	\$351.00	NDPB	R-2 Two Family	Staff Recommends high bid	All issues have been complied
5	9915155011 VL Formerly 574 Monmouth Blvd	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Staff Recommends lone bid	None
6	9910381012 VL Formerly 215 N Academy	Jeffrey Anderson	\$100.00	Yard Expansion	R-3A Multi Family	Staff Recommends best bid for use of the property.	None
6	9910381012 VL Formerly 215 N Academy	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-3A Multi Family	Not best bid	None
6	9910381012 VL Formerly 215 N Academy	Mark Rasmussen	\$351.00	NDPB	R-3A Multi Family	High bid (Not best bid)	All issues have been complied
7	9914178005 VL Formerly 782 E Berrien	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not best bid	None

7	9914178005 VL Formerly 782 E Berrien	Tuesday Spinks	\$100.00	NDPB	R-2 Two Family	Not best bid	None
7	9914178005 VL Formerly 782 E Berrien	Karla Johnson	\$100.00	NDPB	R-2 Two Family	Staff recommends best bid	1 issue was complied
8	9914176036 VL Formerly 372 Day	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Staff recommends lone bid	None
9	9914128006 VL Formerly 215 S Pearl	Matthew Wheaton	\$100.00	NDPB	R-2 Two Family	Not high bid	None
9	9914128006 VL Formerly 215 S Pearl	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not high bid	None
9	9914128006 VL Formerly 215 S Pearl	Karla Johnson	\$300.00	Yard Expansion	R-2 Two Family	Staff Recommends high bid	1 issue was complied
10	9914204028 VL 213 Pine	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not high bid	None
10	9914204028 VL 213 Pine	Marcus Kyser Sr.	\$500.00	NDPB	R-2 Two Family	Staff Recommends high bid	None
11	9911378001 VL Formerly 58 N Pearl	Shaina Scott	\$100.00	DPB	B-2 General Business	Not high bid	None

				Landscaping & Tree planting			
11	9911378001 VL Formerly 58 N Pearl	Glass Specialty WLC Inc	\$200.00	NDPB	B-2 General Business	Staff Recommends high bid	None
12	9911380009 VL Formerly 179 Lincoln	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Staff Recommends lone bid	None
13	9911480015 VL Formerly 1409 E Main	Shaina Scott	\$100.00	DPB Landscaping & Tree planting	R-2 Two Family	Not high bid	None
13	9911480015 VL Formerly 1409 E Main	Rogue Shott	\$500.00	Yard Expansion	R-2 Two Family	Staff Recommends high bid	None
13	9911480015 VL Formerly 1409 E Main	Michael Akers	\$100.00	NDPB	R-2 Two Family	Not high bid	None
13	9911480015 VL Formerly 1409 E Main	Mark Rasmussen	\$401.00	NDBP	R-2 Two Family	Not high bid	All issues have been complied



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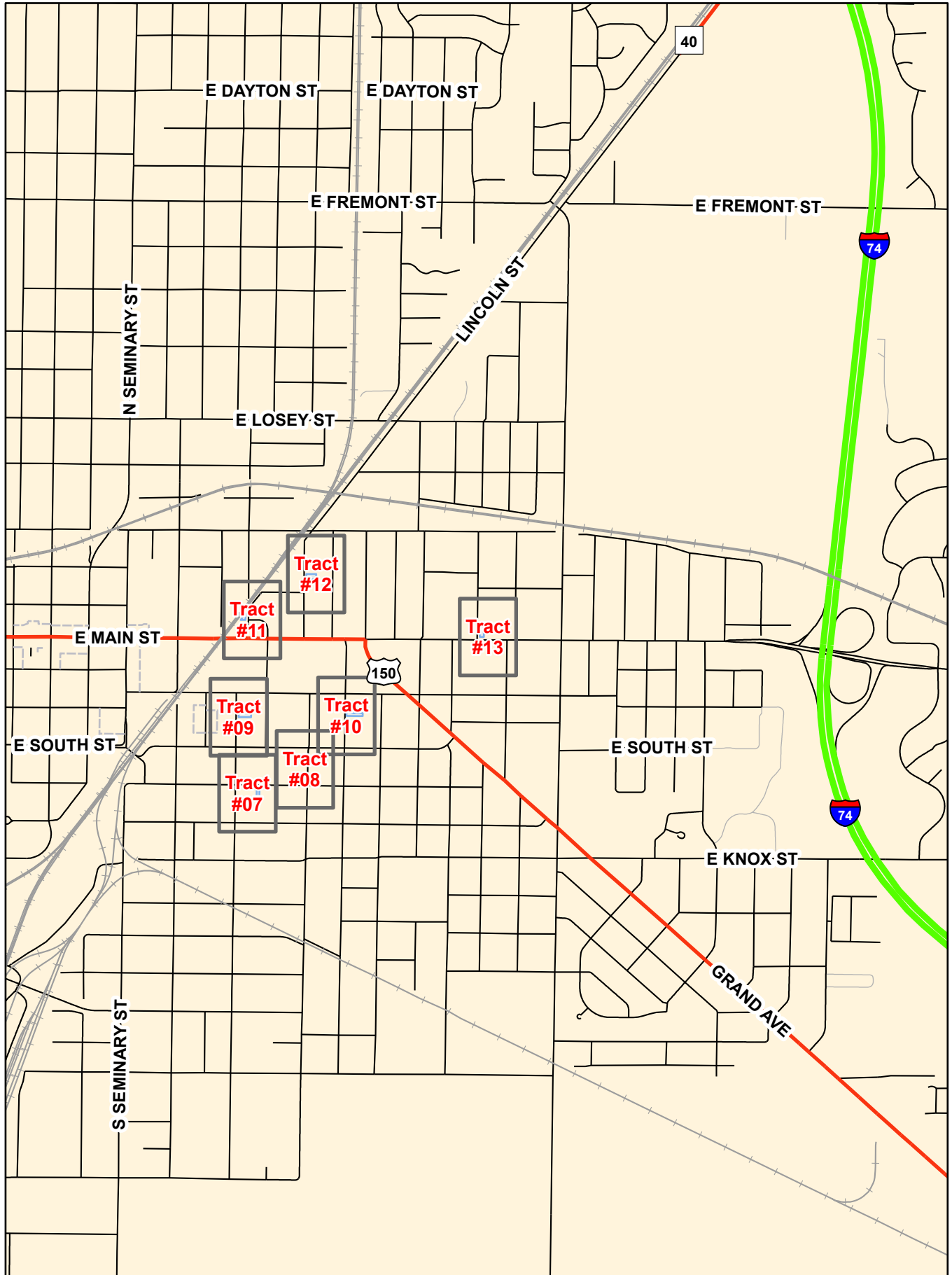
March 14, 2025



Community Development Department
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Available City-Owned Property East of Broad Street

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Tract #01

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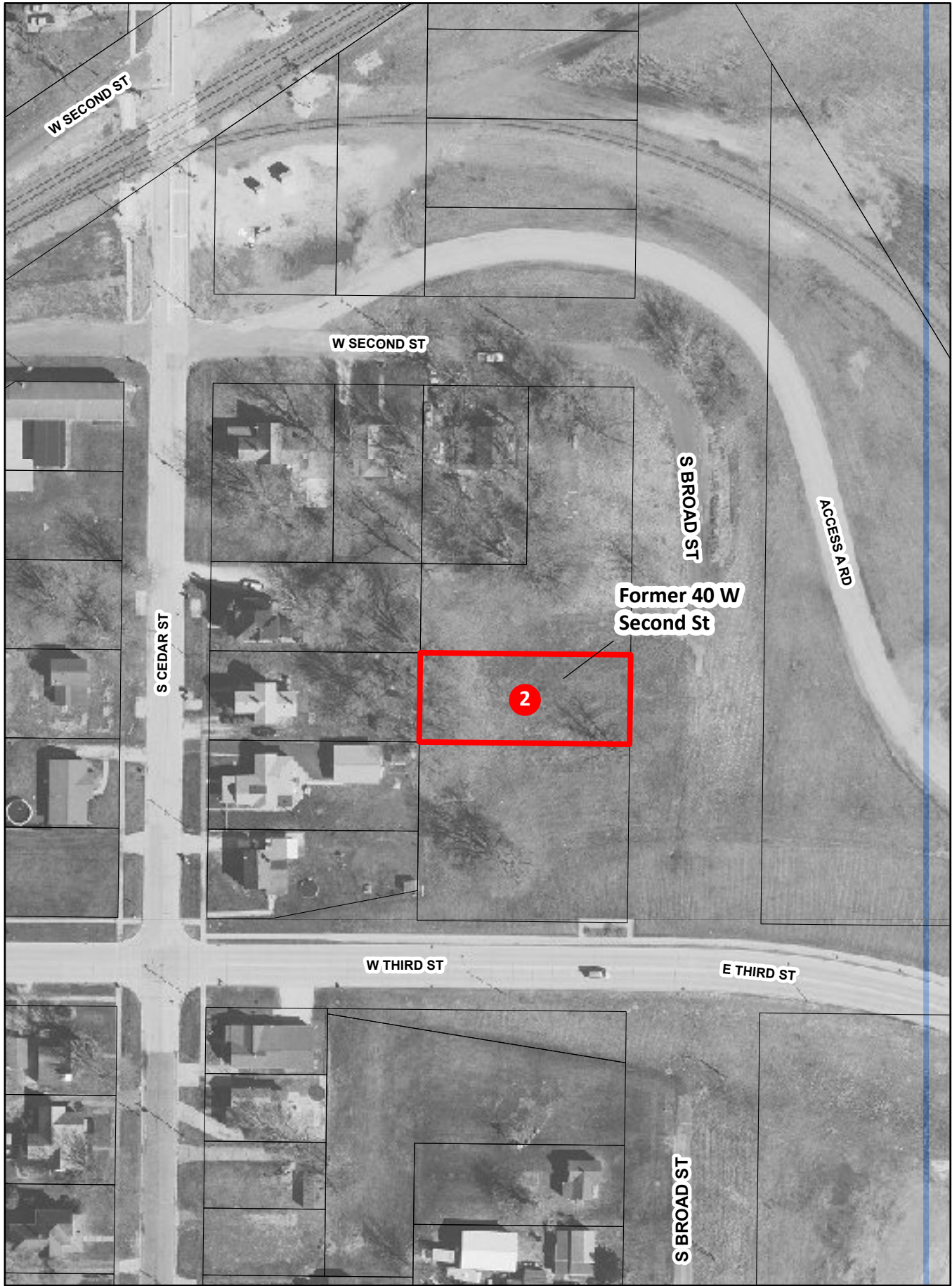
March 14, 2025
Imagery: March 2020



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Tract #02

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March 14, 2025
Imagery: March 2020

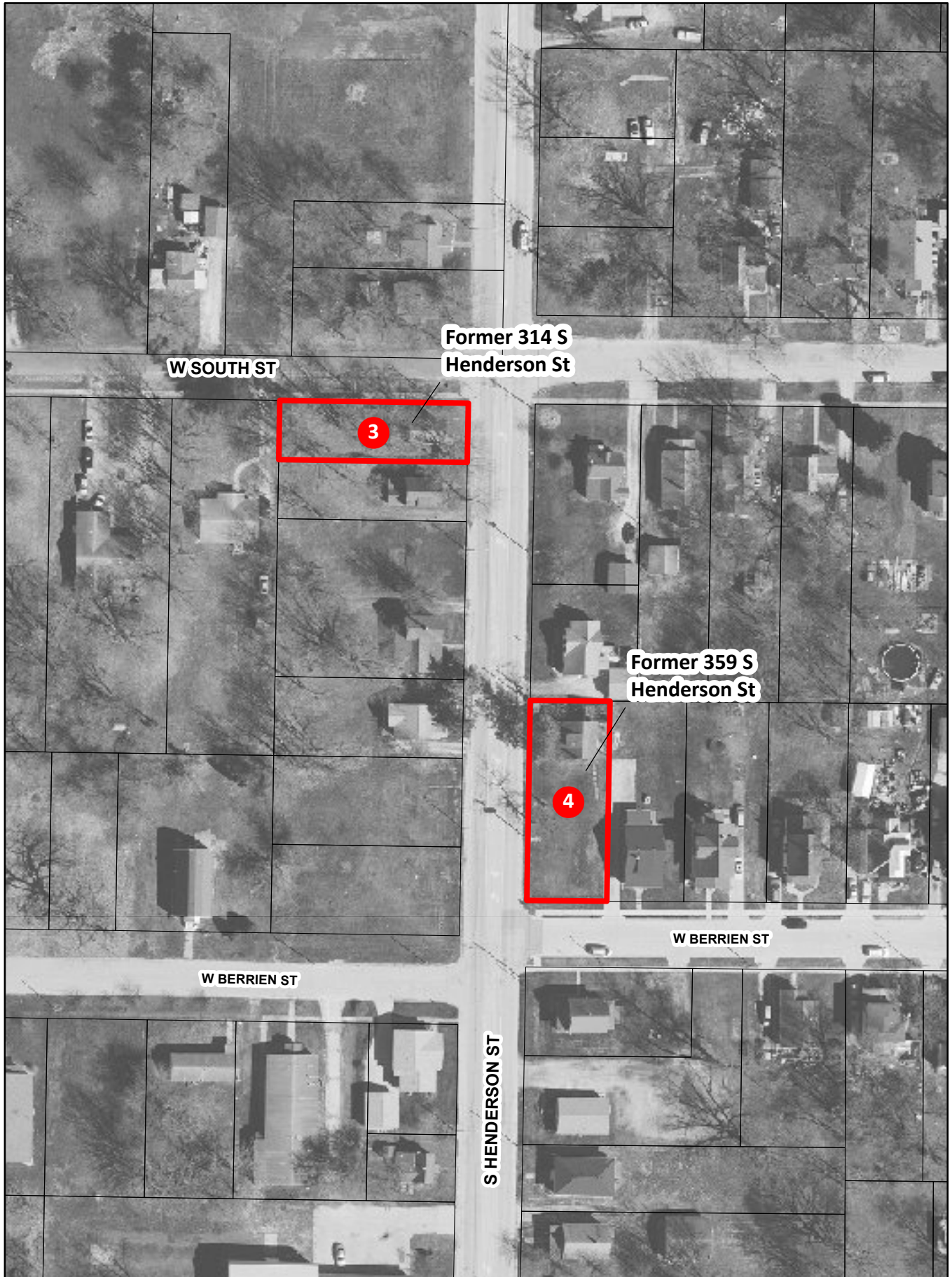


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Tract #03-#04

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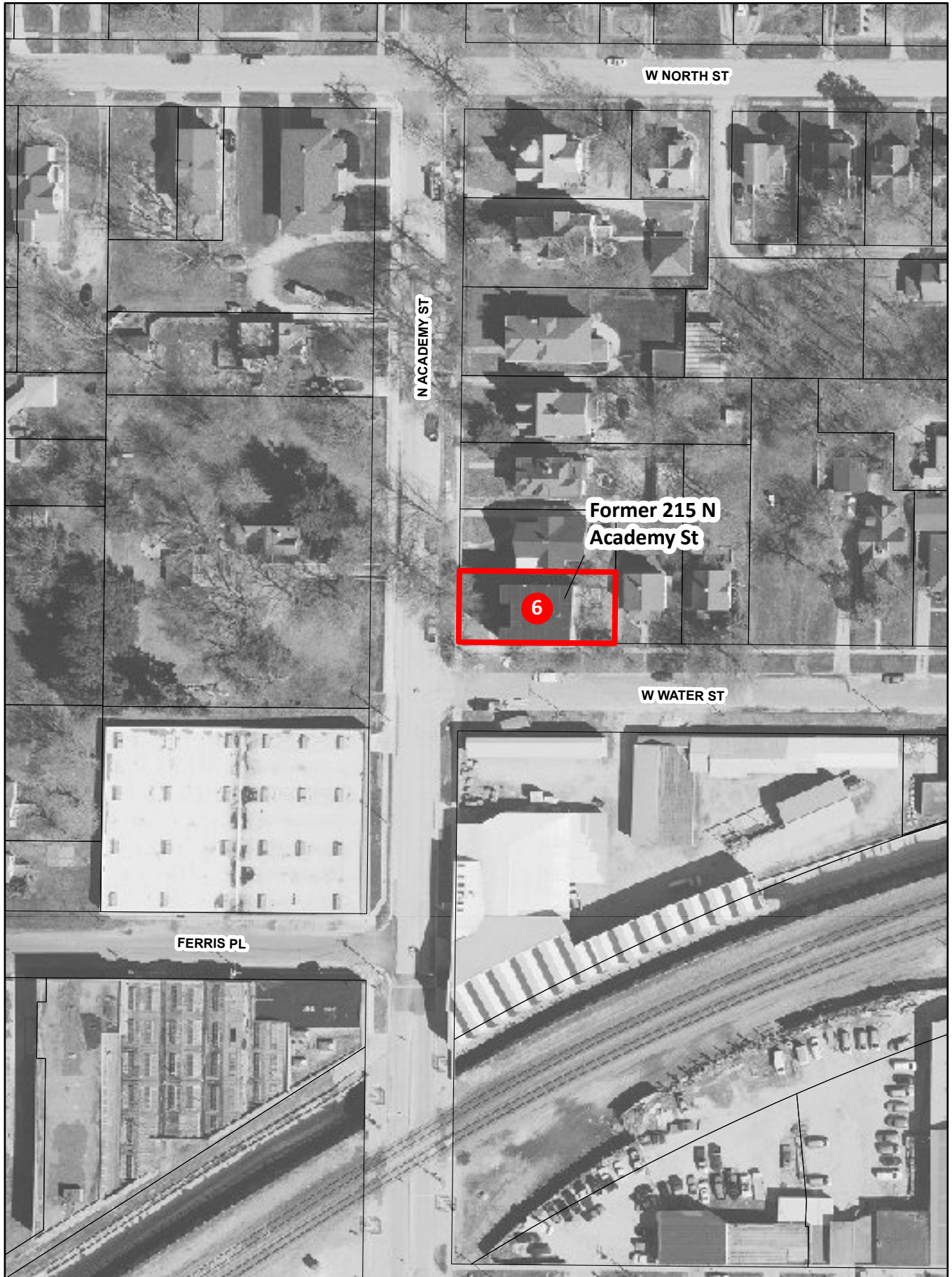
100 50 0 100 200 Feet



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March 14, 2025
Imagery: March 2020







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Tract #07

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March 14, 2025
Imagery: March 2020



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Tract #08

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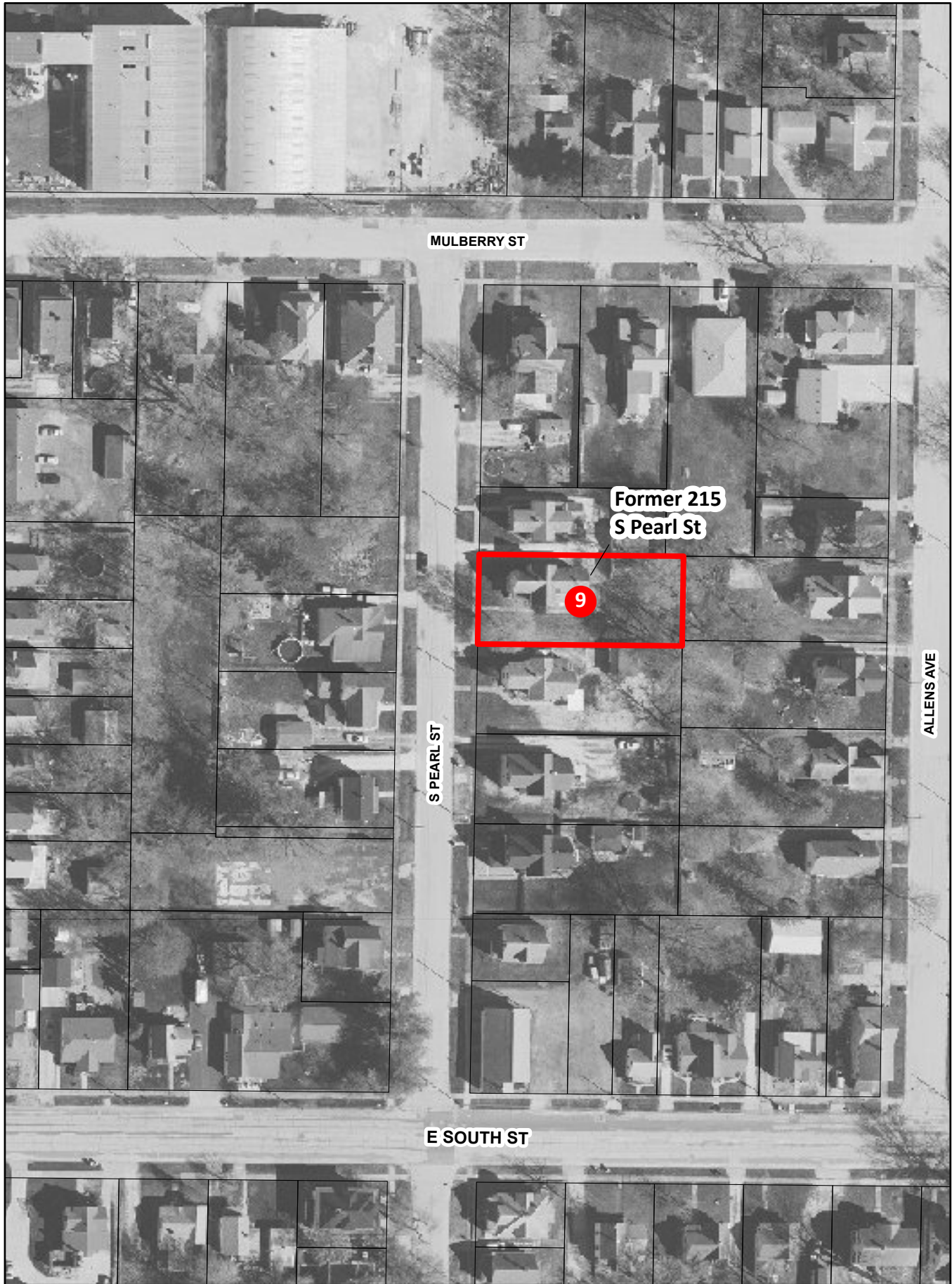
March 14, 2025
Imagery: March 2020



Community Development Department
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Tract #09

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March 14, 2025
Imagery: March 2020



Community Development Department
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Tract #10

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Community Development Department
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Tract #11

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Community Development Department
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Tract #13

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100 50 0 100 200 Feet



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March 14, 2025
Imagery: March 2020



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Bid recommendation, Central Fire Station Sleeping Quarters Renovation.

SUMMARY RECOMMENDATION: The City Manager, Fire Chief, and Purchasing Agent recommend the City Council approve a bid from Valley Commercial Construction (Rock Island, IL) to renovate the Central Fire Station sleeping quarters in the amount of \$328,000.00

BACKGROUND: Central Fire Station was constructed in 1976. The coed dorm room included an open sleeping area, a communal shower, and an open dressing and lavatory area. The current layout provides little privacy for employees. In 2006, partitions were added to the sleeping area in an attempt to gain more privacy. The renovation of the current facility will provide the necessary private accommodations for current and future employees.

The scope of the base bid includes the reconfiguration of the sleeping area and locker room, relocation of the laundry room and creation of three private shower rooms. The bunk rooms in the sleeping area will be located along the perimeter of the room with an opening in the front partition wall of each bunk room for access. The new configuration will also allow for the addition of a separate bunk room for the Battalion Chiefs. The lockers in the locker room will be moved from the perimeter of the room to the center forming isles with privacy curtains for changing, and each private shower room will contain a single stall shower, toilet and sink.

Formal bid documents were developed for this project. In addition to being advertised in the Register Mail, the bid request was made available on the city website and provided to known vendors for this type of project. Six bids were received as a result of this request. Valley Commercial Construction submitted the low and best base bid in the amount of \$328,000.00 which includes a built-in general contingency allowance of \$25,000.00.

The project is anticipated to begin in July and be completed by November of 2025.

BUDGET IMPACT: There are sufficient funds budgeted in the Community Improvement/Infrastructure Fund (12) for this project.

SUPPORTING DOCUMENTS:

1. Bid Tabulation



QUINCY · GALESBURG · BURLINGTON · PELLA · DAVENPORT · HANNIBAL · COLUMBIA · CARBONDALE

OWNER NAME: City of Galesburg

Bid Date: Wednesday, June 18, 2025

Bid Location: City Hall - Erickson Conference room

Bid Time: 11:00am

PROJECT NAME: Fire Department - Sleeping Quarters Renovation

Project No.: 21-3037

BID TABULATION

Contractor	GIVSCO	Valley Construction	Hein Construction	CAD Construction	Bishop Bros	Laverdiere Construction
Bid Security	X	X	X	X	X	X
Contractor Suggested Schedule	X		X			
Addenda Acknowledged						
Addendum 1	X	X	X	X	X	X
Addendum 2	X	X	X	X	X	X
Base Bid + Contingency Allowance (\$25,000)	\$442,000.00	\$328,000.00	\$415,000.00	\$451,900.00	\$381,900.00	\$465,000.00
Contractor Suggested Alternate	ADD \$7,500 for full height wall tile in shower rooms	None	1. ADD \$7,250 for full height wall tile in shower rooms 2. DEDUCT \$27,000 for HVAC	None	ADD \$23,000 for HVAC	None

Respectfully Submitted By:

Cody Basham

Project Manager

Klingner & Associates, PC

June 19, 2025

Date



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Bid recommendation, purchase of a dump truck body for the Water Division.

SUMMARY RECOMMENDATION The City Manager, Director Public Works, Fleet Superintendent, and Purchasing Agent recommend the City Council approve the purchase of a dump truck body from PAFCO Truck Bodies Inc (East Peoria, IL) for a total cost of \$16,983.25.

BACKGROUND: In May of 2025, the Water Division purchased a 2025 RAM 3500 cab-chassis as part of the scheduled replacements in the vehicle replacement program. The lead time on production has caused many delays in the automotive industry; therefore, as a time and cost saving attempt, the dump truck body and the dump truck cab/chassis were issued as separate bids. The dump truck body will be built and installed onto the new dump truck cab/chassis and ready for use by October 2025.

In addition to being advertised in the local paper, bid documents were made available on the city website as well as being provided to dealers known to manufacture these types of units. There were two bids submitted as a result of this request. PAFCO Truck Bodies Inc provided the low and best bid in the amount of \$16,983.25. City staff reviewed the bid to verify all areas of the City's requests were met. City staff recommend approval of this purchase.

BUDGET IMPACT: There are sufficient funds budgeted in the Water Fund (61).

SUPPORTING DOCUMENTS:

1. Bid tabulation

Finance Department

Bid Opening: #183 Dump Body
Bid Date: 06/25/2025
Bid Time: 11:00 am
Attended by: T.Miller / D.Poland

Company	PAFCO Truck Bodies Inc	Drake Scruggs Equipment	
City State	East Peoria, IL	Springfield, IL	
Dump Body with Hoist #183	\$16,983.25	\$18,352.00	
Build Lead Time	14 Weeks - Subject to Chassis Delivery	20 Weeks	

*****Low and Best Bid*****



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Bid recommendation, purchase of a service truck body for the Water Division.

SUMMARY RECOMMENDATION The City Manager, Director Public Works, Fleet Superintendent, and Purchasing Agent recommend the City Council approve the purchase of a service truck body from Drake Scruggs Equipment (Springfield, IL) for a total cost of \$67,220.00.

BACKGROUND: In May of 2025, the Water Division purchased a 2025 RAM 5500 cab-chassis as part of the scheduled replacements in the vehicle replacement program. The lead time on production has caused many delays in the automotive industry; therefore, as a time and cost saving attempt, the service body and the service truck cab/chassis were issued as separate bids. The service truck body will be built and installed onto the new service truck cab/chassis and ready for use by the end of 2025.

In addition to being advertised in the local paper, bid documents were made available on the city website as well as being provided to dealers known to manufacture these types of units. There was one bid submitted as a result of this request. Drake Scruggs Equipment provided a bid in the amount of \$67,220.00. City staff reviewed the bid to verify all areas of the City's requests were met. City staff recommend approval of this purchase.

BUDGET IMPACT: There are sufficient funds budgeted in the Water Fund (61).

SUPPORTING DOCUMENTS:

1. Bid tabulation

Finance Department

Bid Opening: #167 Service Body
Bid Date: 06/25/2025
Bid Time: 11:00 am
Attended by: T.Miller / D.Poland

Company	Drake Scruggs Equipment		
City State	Springfield, IL		
Service Body #167	\$67,220.00		
Build Lead Time	32 Weeks ARO		

*****Low and Best Bid*****



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Bids for the 2025 Intermittent Resurfacing project.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, and Purchasing Agent recommend approval of the bid in the amount of \$789,693.45 submitted by Gunther Construction, a division of UCM, Inc.

BACKGROUND: This contract will require the contractor to mill and resurface areas of deteriorated asphalt surface, replace bad sections of curb, and replace sidewalk and sidewalk curb ramps where necessary. The locations included in this project are as follows:

- Lincoln Park Drive from US-34 bridge to Treadwell Drive
- Locust Street from E. Knox Street to E. South Street
- Chambers Street from E. Fifth Street to E. South Street

The project was advertised in the IDOT Contractor Bulletin, the Register Mail and on the City website. Eight (8) bid proposals were sent out to Contractors that typically perform this work and two (2) bids were received. Gunther Construction submitted the low bid in the amount of \$789,693.45. The bid is within the estimated amount anticipated for this work and City staff recommend approval of the bid. It is anticipated that the project will begin in July.

BUDGET IMPACT: There are sufficient funds budgeted for the work in the Motor Fuel Tax fund (Fund 11).

SUPPORTING DOCUMENTS:

1. List of Bidders
2. Bid Tabulation

BIDS SENT TO:

Gunther Construction Co., Galesburg, IL
Brandt Construction Co., Milan, IL
McCarthy Improvement, Davenport, IA
DMS Contracting Inc., Mascoutah, IL
Valley Construction Co., Rock Island, IL
Advanced Asphalt, Princeton, IL
Beniach Construction, Tuscola, IL
Helm Civil, Freeport, IL

CITY OF GALESBURG Purchasing Operating Under Council- Manager Government Since 1957 2025 Intermittent Resurfacing Section: 25-01003-69-RS Bid Date: 06/25/2025 ATTENDED BY: T.MILLER/A.GAVIN/M.KIRGAN							
			BIDDER NAME:	Gunther Construction, div of UCM		Brandt Construction Co.	
			BIDDER ADDRESS: CITY/STATE/ZIP:	816 N Henderson St Galesburg, IL 61401		700 4th Street West Milan, IL 61264	
				Bid Bond		Bid Bond	
QTY	UNIT	ITEM		UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
5	SQ YD	TOPSOIL FURNISH AND PLACE, 6"		\$ 135.94	\$ 679.70	\$ 105.00	\$ 525.00
134	SQ YD	AGGREGATE BASE COURSE TYPE B, 6"		\$ 33.32	\$ 4,464.88	\$ 120.00	\$ 16,080.00
14266	POUND	POLY BITUMIOUS MATERIALS (TACK COAT)		\$ 1.23	\$ 17,547.18	\$ 1.00	\$ 14,266.00
431	SQ YD	TEMPORARY RAMP		\$ 8.98	\$ 3,870.38	\$ 10.00	\$ 4,310.00
2229	TON	POLYMERIZED HOT MIX ASPHALT SURFACE COURSE, MIX D N50		\$ 144.19	\$ 321,399.51	\$ 145.00	\$ 323,205.00
20	SQ YD	PORTLAND CEMENT CONCRETE PAVEMENT 7.5"		\$ 122.60	\$ 2,452.00	\$ 285.00	\$ 5,700.00
20	SQ YD	PORTLAND CEMENT CONCRETE DRIVEWAY PAVEMENT 6"		\$ 200.82	\$ 4,016.40	\$ 155.00	\$ 3,100.00
2753	SQ FT	PORTLAND CEMENT CONCRETE SIDEWALK 4"		\$ 16.80	\$ 46,250.40	\$ 19.00	\$ 52,307.00
1455	SQ FT	PORTLAND CEMENT CONCRETE SIDEWALK 8"		\$ 18.82	\$ 27,383.10	\$ 30.00	\$ 43,650.00
388	SQ FT	DETECTABLE WARNINGS		\$ 37.20	\$ 14,433.60	\$ 40.00	\$ 15,520.00
20	SQ YD	PAVEMENT REMOVAL		\$ 93.75	\$ 1,875.00	\$ 115.00	\$ 2,300.00
19814	SQ YD	HOT MIX ASPHALT SURFACE REMOVAL 2"		\$ 5.31	\$ 105,212.34	\$ 5.50	\$ 108,977.00
20	SQ YD	DRIVEWAY PAVEMENT REMOVAL		\$ 69.83	\$ 1,396.60	\$ 70.00	\$ 1,400.00
498	FEET	COMBINATION CURB AND GUTTER REMOVAL		\$ 19.66	\$ 9,790.68	\$ 50.00	\$ 24,900.00
3305	SQ FT	SIDEWALK REMOVAL		\$ 3.63	\$ 11,997.15	\$ 5.00	\$ 16,525.00
1	EACH	MANHOLES, TYPE A, 4' DIAMETER		\$ 8,157.43	\$ 8,157.43	\$ 4,885.00	\$ 4,885.00
3	EACH	INLETS, TYPE A		\$ 4,465.38	\$ 13,396.14	\$ 3,650.00	\$ 10,950.00
1	EACH	INLETS, TYPE B, TYPE 3 FRAME AND GRATE		\$ 5,844.17	\$ 5,844.17	\$ 3,550.00	\$ 3,550.00
1	EACH	INLETS, TYPE B		\$ 5,261.30	\$ 5,261.30	\$ 3,350.00	\$ 3,350.00
18	EACH	MANHOLES TO BE ADJUSTED		\$ 1,909.73	\$ 34,375.14	\$ 1,600.00	\$ 28,800.00
4	EACH	INLETS TO BE ADJUSTED WITH NEW TYPE 3 FRAME AND GRATE		\$ 2,592.30	\$ 10,369.20	\$ 2,750.00	\$ 11,000.00
3	EACH	VALVE BOXES TO BE ADJUSTED		\$ 891.08	\$ 2,673.24	\$ 1,200.00	\$ 3,600.00
1	EACH	REMOVING MANHOLES		\$ 1,854.43	\$ 1,854.43	\$ 1,600.00	\$ 1,600.00
5	EACH	REMOVING INLETS		\$ 1,262.01	\$ 6,310.05	\$ 1,600.00	\$ 8,000.00
451	FEET	COMBINATION CONCRETE CURB AND GUTTER, TYPE B - 6.12 (AEP)		\$ 105.75	\$ 47,640.38	\$ 85.00	\$ 38,292.50
69	FEET	COMBINATION CONCRETE CURB AND GUTTER, TYPE B - 6.18 (AEP)		\$ 112.71	\$ 7,720.64	\$ 95.00	\$ 6,507.50
1	L. SUM	MOBILIZATION		\$ 19,422.72	\$ 19,422.72	\$ 25,000.00	\$ 25,000.00
4	FEET	STORM SEWER PIPE CLASS B, TYPE 2, 10"		\$ 383.25	\$ 1,533.00	\$ 645.00	\$ 2,580.00
2	FEET	STORM SEWER PIPE CLASS B, TYPE 2, 12"		\$ 766.51	\$ 1,533.02	\$ 965.00	\$ 1,930.00
515	SQ FT	REMOVE AND REINSTALL BRICK PAVER		\$ 23.85	\$ 12,282.75	\$ 45.00	\$ 23,175.00
1	CU YD	TRENCH BACKFILL SPECIAL		\$ 154.57	\$ 154.57	\$ 1,265.00	\$ 1,265.00
211	SQ YD	TEMPORARY RAMP SPECIAL		\$ 9.17	\$ 1,934.87	\$ 10.00	\$ 2,110.00
520	SQ FT	BRICK SIDEWALK REMOVAL		\$ 3.63	\$ 1,887.60	\$ 5.00	\$ 2,600.00
6	FEET	STORM SEWER REMOVAL		\$ 353.71	\$ 2,122.26	\$ 400.00	\$ 2,400.00
1	L. SUM	TRAFFIC CONTROL AND PROTECTION SPECIAL		\$ 15,999.79	\$ 15,999.79	\$ 13,200.00	\$ 13,200.00
1	L. SUM	RAILROAD PROTECTIVE LIABILITY INSURANCE		\$ 6,605.11	\$ 6,605.11	\$ 6,000.00	\$ 6,000.00
4208	SQ FT	AGGREGATE BASE COURSE TYPE B, 2" SPECIAL		\$ 2.34	\$ 9,846.72	\$ 6.50	\$ 27,352.00
TOTAL COST				\$ 789,693.45		\$ 860,912.00	



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Hangar Land Lease Agreement

SUMMARY RECOMMENDATION: The City Manager and Director of Public Works recommend approval of the hangar land lease agreement.

BACKGROUND: The City has received interest from airport users wanting to build their own private hangar at the airport. Other airports similar to Galesburg's have developed template land lease agreements that allow interested parties to enter into an agreement with the municipality or airport to lease the land necessary to construct a private hangar at their own cost. Having a template land lease agreement in place allows anyone interested in constructing a private hangar to know the terms of a potential lease and would serve to expedite the approval process should someone want to construct a hangar. It also ensures uniformity among all future land lease agreements and protects the City's interests when entering into the agreements.

City staff and the Airport Advisory Commission reviewed other hangar land lease agreements and used them as a template to develop the proposed agreement. The term of a proposed lease would be for a thirty (30) year period with the option to extend the lease for two (2) fifteen (15) year periods. The lessee would pay the City annual ground rent, defined as the building footprint, at a rate of \$0.25 per square foot and adjusted annually for inflation to the CPI-Midwest Index. At the end of the lease term, the hangar building and infrastructure built on the land would become the property of the City. The agreement requires that hangars shall be permanent steel structures and City staff will review and approve the location and building plans for the proposed structure. Lessees are required to maintain all improvements and structures throughout the terms of the lease and must carry insurance for the improvements and land as well as pay for any taxes associated with the land and improvements.

City staff and the Airport Advisory Commission recommend approval of the hangar land lease agreement to be used as a template for future requests to construct a private hangar. Individual lease agreements with interested parties will be brought to City Council for consideration and approval as they occur.

BUDGET IMPACT: There are no costs to the City for the construction of the private hangars.

SUPPORTING DOCUMENTS:

1. Hangar Land Lease Agreement

LAND LEASE AGREEMENT Between

CITY of GALESBURG

And

“John Doe”

THIS LAND LEASE AGREEMENT (“Lease”) is entered into as of this ____ day of _____, 2025 by and between City of Galesburg (“CITY”) and _____ (“LESSEE”).

Whereas, LESSEE desires to lease the land described on Exhibit “A” and Exhibit “B” attached hereto and made a part hereof, which is presently vacant and unimproved (the “Land”) and located at HARREL W TIMMONS GALESBURG REGIONAL AIRPORT in Galesburg, Illinois (the “AIRPORT”);

Whereas, LESSEE desires to construct a hangar facility, as shown in Exhibit “C”; and

Whereas, CITY is willing to enter into such a Lease with LESSEE on the terms and conditions contained herein.

NOW, THEREFORE, in consideration of the covenants contained herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

1. **Demise**. CITY hereby leases to LESSEE, and LESSEE hereby accepts, the Land described in Exhibit “A” and shown in Exhibit “B” during the Term (as hereinafter defined) on the terms and conditions contained herein.

2. **Term**. The term of this Lease shall begin on _____, 2025 and shall continue for a period of Thirty (30) years expiring on _____, 2055. The LESSEE shall have the option to extend the lease for two (2) terms of fifteen (15) years unless LESSEE advises the CITY it does not want to extend the Lease. Should LESSEE not want to extend the Lease, LESSEE must inform the CITY in writing no more than one (1) year, nor less than six (6) months prior to the expiration of the then current Lease term.

Should the LESSEE fail to begin construction of the building within twelve (12) months of the beginning of the Lease Term, this lease shall terminate with no penalty and the Land will revert to the CITY.

3. **Rent**. Commencing as the first day of the Lease Term, and throughout the remainder of the Term of this Lease, LESSEE shall pay upon commencement of the

Lease Term and on or before January 1st of each successive year of the Lease Term to CITY annual ground rent, defined as the building footprint, at the rate of \$.25 per square foot per year for the length of the Lease Term adjusted annually to the CPI-Midwest Index. After the initial thirty (30) year Term Lease, and any extensions, all improvements, buildings, structures and fixtures on the Land will become the property of the CITY.

4. **Improvements.** LESSEE shall, at its sole cost and expense, construct on the Land a hangar building used for storage of aircraft with related infrastructure improvements only in accordance with the site and building plans and specifications prepared by an independent third party and otherwise only as approved in writing by CITY, which approval may be withheld in its reasonable discretion collectively (the Improvements"). If the CITY fails to approve the plans and specifications as submitted within twenty-one (21) days LESSEE shall have the option to immediately terminate this Lease.

LESSEE represents and warrants to CITY that the Building Improvements will be designed by an Illinois licensed architect or structural engineer and site improvements by an Illinois licensed civil engineer in accordance with all applicable laws, codes, ordinances, rules and regulations. LESSEE shall cause the Improvements to be constructed in accordance with all applicable laws, codes, ordinances, rules and regulations.

All hangar buildings shall be of steel construction for all columns, braces, rafters and rods with metal siding and roofing. The hangar building shall be a permanent structure. The design and use of steel structures and components shall be in accordance with the applicable specifications and standards of the American Institute of Steel Construction, the American Iron and Steel Institute, the Steel Joist Institute and the American Society of Civil Engineers.

Hangars shall be painted in neutral, non-reflective colors that minimize visual impact and glare. Fluorescent, neon, or excessively bright colors are prohibited as well as high-gloss or reflective finishes that may cause glare or visual distractions for pilots or nearby properties. Color selections shall be submitted for review and approval by the CITY or designated authority as part of the building plan approval process. Any significant changes in exterior color require prior approval from the CITY.

Prior to construction the LESSEE must obtain, and show proof of to the CITY, any necessary approval or determination from the FAA, including a Determination of No Hazard, if applicable.

Upon completion of any Improvements, the LESSEE shall provide the CITY with a set of "as built" drawings which accurately depict each such improvement.

LESSEE shall be solely responsible for obtaining, at its expense, any and all construction and building permits, and CITY shall cooperate with LESSEE with respect to such items. LESSEE shall be responsible for installation of utilities to the building and relocating any existing utilities that are in conflict with the proposed hangar. LESSEE

shall also be responsible for construction of the required pavement in order to utilize the proposed hangar and connect to the existing T-Hangar pavement. The proposed pavement shall be concrete with a minimum thickness of 8 inches.

LESSEE shall comply with all federal, state, and local laws, rules and regulations in the construction of all Improvements. LESSEE shall indemnify and hold harmless the CITY, and all CITY elected or appointed officials, officers, employees, agents, representatives, engineers, consultants and attorneys (collectively, the "City Indemnified Parties", from any and all claims that may be asserted against the City Indemnified Parties or one or more of them, in direct connection with the non-compliance of any State, Local, or Federal law or administrative rule or regulation relating to the construction of Improvements. This obligation to indemnify and hold harmless obligates LESSEE to defend any such claim and/or actions, pay any liabilities and/or penalties imposed, and pay all defense costs of CITY, including but not limited to the reasonable attorney fees of CITY.

At the end of the Lease Term, when the CITY owns the buildings, structures, and fixtures, all Improvements will be the responsibility of the CITY.

5. **Use.** LESSEE shall comply with all Rules and Regulations made and adopted by the CITY from time to time relating to its tenants at the airport, provided that any such future Rules and Regulations do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the Land and Improvements as otherwise provided herein. LESSEE may use the premises for any legal properly zoned purposes described in Exhibit "C."

LESSEE shall procure and maintain all licenses and permits legally necessary for the operation and send a copy of each said licenses and permits to CITY upon written request by CITY.

LESSEE shall be entitled to the non-exclusive use in common with CITY and other parties of automobile parking spaces at the Airport. Vehicles shall be parked only in designated parking areas.

6. **Ownership.** During the Term of this Lease, and any Lease extensions, the Improvements shall be the property of LESSEE, subject, however, to ownership of the Land by CITY. LESSEE shall have the right to the nonexclusive use of land, subject to the provisions of this Lease. Any other improvements installed on the Land, which are funded by federal, state or CITY funds, shall also be the property of CITY.

As set forth above in Section 3, at the end of this Lease Term, and any Lease extensions, the Improvements become the property of the CITY. LESSEE will co-operate with the CITY in transferring ownership of the Improvements through a bill of sale.

7. **Taxes.** LESSEE shall pay, when due, all Taxes (as hereinafter defined) during the Term of this Lease. The term "Taxes" as used herein shall mean all real estate taxes and

assessments, whether they be general or special (but not including income or franchise taxes or any other taxes imposed upon or measured by CITY's income or profits, except as provided herein), and utility taxes levied or assessed upon or with respect to any part of the Land and Improvements.

Should the State of Illinois, or any political subdivision thereof, or any other governmental authority having jurisdiction over any part of the Land or the Improvements: (a) impose a tax, assessment, charge or fee in place or partly in place of any Taxes, or by way of substitution for any of the foregoing described Taxes, all such taxes, assessments, charges or fees shall be deemed to constitute Taxes hereunder.

Notwithstanding the foregoing, Taxes shall not include any inheritance, estate, succession, transfer, gift or capital stock tax or franchise or net income tax applicable to businesses generally. LESSEE shall have the right to contest or appeal the Taxes in good faith and with due diligence, at its sole expense, at no expense to CITY and without any prejudice to CITY's rights, title or interest in the Land or the Improvements. If applicable, at the end of the Term, Taxes shall be prorated as reasonably determined by CITY. LESSEE shall, at its expense, promptly pay all fees and licenses due in connection with the Land and Improvements.

8. **Sublease and Assignment.**

a) **CITY Consent Requirements** LESSEE shall not, without the prior written consent of City, which may be withheld at City's sole discretion, voluntarily or involuntarily assign, mortgage, encumber or hypothecate this Lease or any interest herein or sublet the Premises or any part thereof.

b) **Lease Assumption.** Sublessee Attornment. If LESSEE shall assign this Lease, the assignee shall expressly assume all of the obligations of LESSEE hereunder in a written instrument provided by CITY and delivered to CITY not later than ten (10) days prior to the effective date of the assignment. If LESSEE shall Lease any part of the Improvements or sublease any part of the Land, LESSEE shall obtain and furnish to CITY, not later than ten (10) days prior to the effective date of such Lease or sublease, as the case may be, and in form reasonably satisfactory to CITY, the written agreement of such LESSEE or Sublessee, as the case may be, to the effect that the LESSEE or Sublessee, as the case may be, shall attorn to CITY, at CITY's option and written request.

9. **Default.** LESSEE shall be in default under this Lease ("Default") under the following circumstances:

a) Failure by LESSEE to pay any rent when due, if such failure continues for thirty (30) days after written notice to LESSEE of such failure; or

b) LESSEE fails to fulfill any other obligation hereunder and such failure continues for thirty (30) days after written notice thereof by CITY to LESSEE.

Any lender of LESSEE shall have the right to cure any default of LESSEE hereunder as provided herein.

10. **Remedies.** In the event of a Default, CITY shall have the right to pursue any and all legal and equitable remedies against LESSEE available under applicable law without any additional notice to LESSEE, except for termination of this Lease.

CITY shall have the right to terminate this Lease in the event of a Default if CITY gives LESSEE a second (2nd) written notice of such Default (the first written notice being the one given under Section 9 above) and LESSEE fails to cure such Default within an additional thirty (30) day period. LESSEE shall have no additional rights to cure its Default after the expiration of such additional thirty (30) day period.

In the event that LESSEE fails to cure such Default within such additional thirty (30) day period, CITY may exercise its right to terminate this Lease by giving a third (3rd) written notice to LESSEE at any time within ninety (90) days after the expiration of such additional thirty (30) day period and such termination of this Lease shall be deemed effective immediately upon delivery of such third (3rd) written notice.

Upon such termination of this Lease, the Term shall be deemed expired, with the Improvements, buildings, structures, and fixtures becoming property of the CITY. CITY shall have ownership of, and all right, title and interest in and to, the Improvements, buildings, structures, fixtures and the Land free and clear of all security interests, mortgages, liens and encumbrances, and LESSEE shall have no ownership of, or any other right, title or interest in or to, the Improvements, buildings, structures, fixtures or the Land. In the event of such termination of this Lease, CITY shall remain entitled to pursue any and all legal and equitable remedies against LESSEE available under applicable law.

11. **Interest and Late Charge.** Except as otherwise specifically provided in this Lease, all amounts owed by LESSEE to CITY pursuant to any provision of this Lease shall be paid by LESSEE within thirty (30) days after CITY's written demand, and all such amounts (including, without limitation, all rent) shall bear interest from the date due until paid at the annual rate equal to five (5) percentage points in excess of the rate of interest announced from time to time by F&M Bank, or its successor, as its "prime rate" or "corporate base rate," changing as and when such rates changes, unless a lesser rate shall then be the maximum rate permissible by law with respect thereto, in which event such lesser rate shall be charged.

In the event of a failure to pay rent when due hereunder and the continuation of such failure for thirty (30) days after written notice thereof from the CITY, LESSEE shall pay a late charge to CITY together with such payment of rent in an amount equal to five percent (5.00%) of the amount of the rent payment. Such late charge shall be in addition to the interest charge provided above and any remedies of the CITY provided hereunder or under applicable law and shall not constitute liquidated damages.

12. **Maintenance and Repairs.** For the length of this Lease Term, and any Lease extensions, LESSEE shall keep and maintain all Improvements, buildings, structures and fixtures of any kind, which may be erected, installed or made thereon by LESSEE in good and substantial repair and condition, including the exterior condition thereof, and shall make all necessary repairs and alterations thereto. Maintenance includes, but is not limited to, any and all environmental clean-ups of the site and/or removal of the facility. LESSEE agrees to hold harmless from any responsibility or expense, the CITY for any maintenance of the facilities during the Lease (except as provided in Section 34). LESSEE shall provide proper containers for trash and garbage and shall keep the Land free and clear of rubbish, debris and litter at all times. LESSEE shall also maintain all aprons, ramps and taxiways that are constructed by LESSEE and are for the exclusive use of LESSEE, its sublessees, guest and invitees. LESSEE shall keep mowed and in a slightly condition all landscaping and grass areas within the leased Land unless otherwise addressed by the CITY. LESSEE shall keep aprons, ramps, and taxiways that are constructed by the LESSEE free of snow and ice, unless otherwise addressed by the CITY. LESSEE shall be responsible for payment of all electric, broadband, cable, telephone, water, natural gas and other public utility services used on the Land during the Lease.

13. **Surrender.** Upon the cancellation or termination of this Lease or any extension or renewal thereof for any reason, LESSEE shall, in addition to transferring ownership of Improvements, buildings, structures, and fixtures to the CITY, shall also remove all trash and debris from the Land.

14. **Holding Over.** If LESSEE retains possession of the Land, Improvements, buildings, structures or fixtures, or any part thereof after the termination of the Lease by lapse of time or otherwise or after the earlier termination of LESSEE's right of possession, LESSEE shall be deemed to be a tenant at sufferance, LESSEE shall pay CITY rent of \$.30 per square foot per month of the Land, Improvements, building, structures, or fixtures for each portion of any month during which LESSEE shall retain possession of such property or any portion thereof after such termination.

In addition to and without limiting any other rights and remedies which CITY may have on account of such holding over by LESSEE, LESSEE shall pay to CITY all direct damages suffered by CITY on account of such holding over by LESSEE. The provisions of this Section 14 shall not be deemed to limit or constitute a waiver of the right of CITY to evict LESSEE as provided herein or at law.

15. **Insurance.**

a) **LESSEE's Insurance.** LESSEE shall carry insurance on the Land, Improvements, buildings, structures and fixtures during the entire Lease Term (and prior thereto, to the extent hereinafter provided), and any Lease extensions, insuring LESSEE and CITY as additional named insured. LESSEE shall maintain the following coverages in the following amounts, provided that any changes required by CITY in the following coverages or amounts shall be consistent with the coverages and/or amounts of

insurance required of LESSEEs of other similar properties in Galesburg, Illinois. Said insurance shall be with a company or companies satisfactory to CITY and shall include CITY's officers, agents, employees, invitees, licensees, from loss on account of each and every claim or demand arising out of alleged wrongful or negligent acts or omissions on the part of LESSEE, its agents, employees, invitees, contractors, or licensees.

b) During the Lease Term, and any Lease extensions, and at any time prior to the Lease Term when LESSEE is causing any work to be done on the Improvements, buildings, structures or fixtures, public liability insurance with the broad form comprehensive liability endorsement, and comprehensive automobile liability insurance covering all owned, non-owned and hired automobiles of LESSEE, including the loading and unloading of any automobile, each in an amount considered to be commercially reasonable by the City and reevaluated every 5 years;

LESSEE shall, prior to the commencement of the Lease Term and from time-to-time during the Lease Term (and in the case of the aforesaid public liability insurance and "all risk" physical damage insurance, prior to commencement of construction of the subject work), and any Lease extensions, furnish the CITY, copies of policies or certificates evidencing the foregoing insurance coverages.

c) CITY's Insurance. CITY shall not be required to maintain any insurance with respect to the Land or the Improvements, buildings, structures, or fixtures hereunder.

16. **Waiver and Indemnity.**

a) LESSEE agrees for itself, its successors and assigns, to defend and indemnify and save the City and its officers and employees harmless against claims by or on behalf of any person, firm or corporation arising from the conduct or management of, or from any work or thing done on the Land, Improvements, buildings, structures, or fixtures and against and from all claims arising from (i) any condition of the Land, Improvements, buildings, structures, or fixtures (ii) any breach or default on the part of the LESSEE or its successors and assigns in the performance of any of its obligations under this Agreement (iii) any act of negligence of any assignee or lessee of the LESSEE, or any agents, contractors, servants, employees or licensees (iv) any act of negligence of any assignee or lessee of the LESSEE, or of any agents, contractors, servants, employees or licensees of any assignee or lessee of the LESSEE, or (v) any performance by the CITY of any act required under this Agreement or requested by the LESSEE or its successors and assigns other than negligent or willful misconduct of the City. The LESSEE agrees to defend, indemnify and save the CITY harmless from and against all costs and expenses incurred in or in connection with any such claim arising as aforesaid or in connection with any action or proceeding brought thereon. In case any such claim is made or action brought based upon any such claim in respect of which indemnity may be sought against the LESSEE, upon receipt of notice in writing from the CITY setting forth the particulars of such claim or action, the LESSEE shall assume the defense thereof including the employment of counsel and the payment of all costs and expenses. The CITY shall have the right to employ separate counsel in any such action and to participate

in the defense thereof, but the fees and expenses of such counsel shall be at the expense of the CITY unless the employment of such counsel has been specifically authorized by the LESSEE.

LESSEE acknowledges and agrees that the terms and conditions of this Lease are fair and reasonable, that this Lease represents an arm's length transaction between CITY and LESSEE, that CITY has not favored LESSEE over other tenants of Harrel W. Timmons Galesburg Regional Airport and that LESSEE has been represented by competent legal counsel in connection with this Lease. LESSEE hereby waives and forever releases and discharges CITY from and against any and all of its claims, actions, liabilities, damages, losses and expenses arising or accruing prior to the date hereof with respect to this Lease.

17. **Damage and Destruction.** In the event that the Land or the Improvements, buildings, structures or fixtures are damaged or destroyed by fire or other casualty, LESSEE shall, in its sole discretion, at its sole expense, either:

a) promptly repair, restore and rebuild the same to their original condition, except for modifications required to comply with the applicable laws, codes and ordinances then in effect, as shall be reasonably determined by CITY or

b) Terminate this Lease. The Term shall be deemed expired and CITY shall have ownership of, and all right, title and interest in and to the Land, Improvements, buildings, structures and fixtures free and clear of all security interests, mortgages, liens and encumbrances and LESSEE shall have no ownership of, or any other right, title or interest in or to the same.

18 **Subordination.** This Lease is subject to all applicable State and Federal laws as well as all articles and conditions of grant agreements entered into between the CITY and the Federal Aviation Administration and the Division of Aeronautics, Department of Transportation of the State of Illinois and nothing contained herein shall be construed to prevent the CITY from making such further commitments as it desires to make to the Federal Government or to the State of Illinois so as to qualify for further expenditure of federal and/or state funds at the Harrel W. Timmons Galesburg Regional Airport, provided that any such further commitments do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the Land, Improvements, buildings, structures or fixtures as otherwise provided herein. This Lease shall also be subject and subordinate to all ordinances of the CITY and the Rules and Regulations of the Harrel W. Timmons Galesburg Regional Airport as the same may be in effect and amended from time to time, provided that any such future amendments do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the Land, Improvements, buildings, structures and fixtures as otherwise provided herein.

19. **Miscellaneous.**

a) Condemnation. In accordance with the statutes of the State of Illinois relative to eminent domain, the CITY shall have the power to condemn this leasehold, or any portion thereof, even though the CITY is, itself, a party hereto.

b) Nondiscrimination. The LESSEE for itself, its personal representatives, successors in interest and assigns, as part of the consideration hereof, does hereby covenant and agree that:

It is hereby agreed that nothing herein contained shall be construed to grant or authorize the granting of an exclusive right prohibited by Section 47107 of Title 49, USC, Subtitle VII, as amended, and the lessor reserves the right to grant to others the privilege and right of conducting any one or all activities of an aeronautical nature.

The LESSEE for themselves, their personal representatives, successors in interest and assigns, as part of the consideration hereof, does hereby covenant and agree that:

1) no person on the grounds of race, color or national origin shall be excluded from participation in, denied the benefits of or otherwise be subjected to discrimination in the use of said facilities; 2) in the construction of any improvements on, over or under such land and the furnishing of services thereon, no person on the grounds of race, color or national origin shall be excluded from participation in, denied the benefits of or otherwise be subjected to discrimination; 3) the LESSEE shall use the premises in compliance with all the other requirements imposed by Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, nondiscrimination in Federally-assisted programs of the Department of Transportation Effectuation of Title VI of the Civil Rights Act of 1964, as amended.

c) Disclaimer of Exclusive Airport Use. This Lease shall in no way convey the exclusive use of any part of the Airport, except with respect to the Land, Improvements, buildings, structures and fixtures as described herein and shall not be construed as providing any special privilege for any public portion of the Airport. CITY reserves the rights to Lease to other parties any portion of the Airport not described herein for any purpose deemed suitable for the Airport by CITY.

d) Lights. LESSEE shall not post, install, erect or operate any light on any part of the Land, Improvements, buildings, structures or fixtures without the express written consent of CITY in CITY's absolute discretion. Such lighting shall not be confusing, blinding or inhibiting to aircraft landing at the Airport as determined by the FAA and CITY in their sole discretion. If after installing such lighting, either the FAA or CITY determines that such lights are confusing, blinding or inhibiting to aircraft landing at the Airport, then LESSEE shall take such actions as are necessary to correct such problem, including redesigning, replacing or removing of such lighting, at LESSEE's sole cost.

e) **Covenant Not to Erect.** LESSEE shall not hereafter cause or permit the erection or location of any structure or object upon the Land, Improvements, buildings, structures or fixtures to a height, which would penetrate the imaginary surfaces, described in Part 77 of the Federal Aviation Regulations.

f) **Grant of Easement and Rights to Public.** LESSEE further grants unto CITY, its successors, and assigns, for the benefit of the general public at large, an easement and a continuing right of way for the free and unobstructed passage of aircraft, by whomsoever owned or operated, in and through the air space over and across the Land.

g) **Covenant to Prevent Electronic Interference.** LESSEE shall not hereafter use or permit or suffer use of the Land, Improvements, buildings, structures and fixtures in such manner as to create electrical or electronic interference with radio transmission and reception between radio-communications and air-navigation installations on or in the Airport and aircraft, or as to make it difficult for flyers to distinguish between Airport lights and others, or as to result in the glare in the eyes of flyers using the Airport, or as to impair the visibility in the vicinity of the Airport (e.g., by discharge of particular matter), or as otherwise to endanger and landing, takeoff or maneuvering of aircraft.

h) **Aerial Approach.** CITY reserves the right to take any action it considers necessary to protect the aerial approaches of the Airport against obstruction, together with the right to prevent the LESSEE from erecting or permitting to be erected any building or other structure on the Land which, in the opinion of the FAA, would limit the usefulness of the Airport or constitute a hazard to aircraft.

i) **Airport Rules. Regulations and Standards.** LESSEE agrees not to operate in any manner that would interfere with the operation of the Airport and to comply with and be subject to each of the following:

i) The Airport Rules and Regulations adopted by the Galesburg City Council, which are now in effect or adopted in the future and which may be reasonably amended from time to time regarding the management, use and operation of the Airport, provided that any such Rules and Regulations adopted in the future do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the Land, Improvements, buildings, structures or fixtures as otherwise provided herein.

ii) The minimum requirements for land, buildings, facilities and parking which are now in effect and which may be reasonably adopted by CITY from time to time for the types of operations conducted on the Land, Improvements, buildings, structures or fixtures, provided that any such requirements adopted in the future do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the same as otherwise provided herein.

iii) All ordinances, rules, regulations and executive and administrative orders and directives, promulgated by CITY, or by any authorized federal, state or local government agency or official which relate to abatement, control or regulation of noise

emissions by aircraft using the Airport, as such apply to aircraft owned by, operated by, under the control of and/or doing business with LESSEE.

iv) The airport minimum standards for commercial operations. Provided that any such standards do not violate the FAA policy on exclusive rights, and that any such standards adopted in the future do not materially interfere with, or infringe upon, LESSEE's right's to use, possess and enjoy the Land, Improvements, buildings, structures, and fixtures as otherwise provided herein.

j) Inspection by LESSOR. Upon reasonable notice to the LESSEE, LESSOR may enter the premises now or hereafter leased exclusively to LESSEE at any reasonable time for any purpose necessary or incidental to the performance of its obligations hereunder.

20. **Governmental Interference**. Notwithstanding anything to the contrary in this Lease, in the event that any future law, rule, regulation or other governmental requirement which is beyond the control of CITY materially interfere with LESSEE's right's to use, possess and enjoy the Land, Improvements, buildings, structures, or fixtures as provided herein, then LESSEE shall have the right to terminate this Lease. If Lease is terminated, the Land, Improvements, buildings, structures, and fixtures become property of the CITY.

21. **Binding on Successors**. This Lease shall be binding on and inure to the benefit of the lawful assigns, the successors, heirs, legatees and personal representatives of the respective parties.

22. **Severability**. It is the intention of both of the parties hereto that the provisions of this Lease shall be severable in respect to a declaration of invalidity of any provision hereof. If any provision hereof is declared invalid, then this Lease shall be construed by the parties to provide for the intent of such provision in a form, which shall be valid.

23. **Waiver of Terms**. The waiver by the CITY of any breach of the terms, covenants or conditions herein shall not be deemed a waiver of any subsequent breach.

24. **Recording**. This Lease may be recorded with the Recorder of Deeds of Knox County by CITY or LESSEE.

25. **Survival**. Without limitation on any other obligations of LESSEE or CITY, which shall survive the expiration or termination of this Lease, the parties' respective obligations to indemnify, defend and hold harmless the other party and others pursuant to any provisions of this Lease shall survive the expiration or termination of this Lease.

26. **Cumulative Remedies: Illinois Law**. The rights and remedies of CITY under this Lease are cumulative and none shall exclude any other rights or remedies allowed by law or equity. This Lease is declared to be an Illinois contract, and all of its terms shall be construed according to the internal laws of the State of Illinois.

27. **Venue**. Any litigation related to the terms of this Agreement shall be conducted in the Ninth Judicial Circuit, Knox County, Illinois, or in the case of federal jurisdiction in the United States District Court for the Central District of Illinois, which shall be the only appropriate forums for the resolution of disputes hereunder.

28. **Relationship**. CITY and LESSEE disclaim any intention to create a joint venture, partnership, agency or lender/borrower relationship.

29. **Estoppel Certificate**. LESSEE agrees that from time to time upon not less than ten (10) days' prior written request by CITY, and LESSEE agrees to use commercially reasonable efforts to cause any Sublessee, licensee, concessionaire or other occupant of the Land, Improvements, buildings, structures, or fixtures claiming by, through or under LESSEE, to compete, execute and deliver to CITY or CITY's designee a written Estoppel certificate certifying (a) that this Lease is unmodified and is in full force and effect (or if there have been modification, that this Lease, as modified, is in full force and effect and setting forth the modification); (b) the amounts of this monthly installments of Rent then required to be paid under this Lease; (c) the date to which Rent has been paid; (d) that to the best of LESSEE's knowledge, CITY is not in default under any of the provision of this Lease, or if in default, the nature thereof in detail and what is required to cure same; and such other information concerning the status of this Lease or the parties' performance hereunder reasonably requested by CITY or the party to whom such Estoppel certificate is to be addressed.

30. **LESSEE Authorization**. LESSEE represents and warrants that this Lease has been duly authorized, executed and delivered by and on behalf of LESSEE and constitutes the valid and binding agreement of LESSEE in accordance with the terms hereof.

31. **Covenant of Quiet Enjoyment**. LESSEE's quiet and peaceful enjoyment of the Land, Improvements, buildings, structures and fixtures shall not be disturbed or interfered with by CITY during the Term as long as LESSEE is not in default hereunder, subject to the use of the Airport as permitted by applicable law and CITY's other rights hereunder and under applicable law.

32. **Storage of Damaged Aircraft**. No damaged aircraft shall be stored in view of the general public.

33. **Utility Lines, Roads**. CITY shall, at no cost to the LESSEE, maintain the utility lines to the described Land, including water, sanitary sewer lines, electric and natural gas. CITY shall also maintain at no cost to LESSEE the roads to the described Land. The maintenance and/or installation of all utilities and roadway upon the described Land is the responsibility of the LESSEE.

34. **Notices**. All notices, waivers, demands, requests or other communications required or permitted hereunder shall, unless otherwise expressly provided, be in writing

and be deemed to have been properly given, served and received (a) if delivered by messenger, when delivered, (b) if mailed, on the fifth (5th) business day after deposit in the United States Mail, certified or registered, postage prepaid, return receipt requested, (c) if delivered by reputable overnight express courier, freight prepaid, the next business day after delivered to such courier, or (d) hand delivered, in every case addressed to the party to be notified as follows:

If to CITY:

City of Galesburg Mayor
 City of Galesburg
 P.O. Box 1387
 Galesburg, IL 61402

If to LESSEE

XXXX
 XXXX
 XXXX
 XXXX

With a copy to LESSEE's lender, if the name and address of such lender have been previously furnished to CITY in writing in the manner require hereunder; or to such other address(es) or addressee(s) as any party entitled to receive notice hereunder shall designate to the others in the manner provided herein for the service of notices. Rejection, refusal to accept or inability to deliver because of changed address or because no notice of changed address was given, shall be deemed receipt.

IN WITNESS WHEREOF, the parties hereto have executed this *Lease* and caused their respective seals to be affixed and attested thereto as of the date first written above in this *Lease*.

CITY OF GALESBURG, ILLINOIS
 A Municipal Corporation

LESSEE: XXXXX

By: _____
 Peter Schwartzman, Mayor

By: _____
 President

Attest:

Attest:

 Kelli R. Bennewitz, City Clerk

 Secretary

EXHIBIT "A"
LAND DESCRIPTION

The land identified in this lease is located at the HARREL W TIMMONS GALESBURG REGIONAL AIRPORT located at _____, Galesburg, IL 61401.

The center of the land is at _____. The land is _____ of the main large hangars and _____ of the boxed row of hangars identified as Hangars _____.

The dimension of land in this lease is no more than _____.

The hangar in this lease will be built over some existing concrete apron and grass.

EXHIBIT "B"
DIAGRAM OF THE LAND

<<<SITE MAP>>>

DRAFT

EXHIBIT "C"
DESCRIPTION OF IMPROVEMENTS

<<DESCRIPTION OF IMPROVEMENTS>>

DRAFT



City Council Meeting

Agenda Item Overview

July 7, 2025

AGENDA ITEM: Intergovernmental Agreement for routine maintenance of State routes.

SUMMARY RECOMMENDATION: The City Manager and Director of Public Works recommend approval of the Intergovernmental Agreement for routine maintenance of State routes.

BACKGROUND: The existing 10-year maintenance agreement with the State of Illinois for the City to maintain State routes within the City limits expires this year. The State provided a new agreement, which will run for another 10-year period and expires June 30th, 2035. Under this agreement, the City agrees to maintain designated State routes inside the City limits for a lump sum amount of compensation per year. The compensation amount is based on the number of lane miles we are maintaining and the average daily traffic (ADT) per lane. The amount of compensation is adjusted annually by IDOT to compensate for inflation. Last year, IDOT compensated the City \$84,367.50 for maintenance work for the 12-month period beginning July 1, 2024. The estimated total compensation over the 10-year agreement period is \$989,884.

The City has been maintaining these State routes for a very long time, dating as far back as 1935. Maintenance of the State routes by the City is beneficial for the citizens of Galesburg as it provides a higher level of service than if the routes were maintained by the State. The City will provide services under this agreement, including pavement striping, snow plowing and salting, all routine surface and pothole repairs, crack sealing, sweeping and litter pick up, and temporary patching. The agreement will be renewed annually during this 10-year period and extended by mutual agreement of IDOT and the City. State routes to be maintained under this agreement are as follows:

- Henderson St. from Main Street to Carl Sandburg Drive
- Main Street from Henderson Street to Grand Avenue
- Grand Avenue from Main St. to old BNSF Spur Line just past Galesburg Builders Supply
- Linwood Road from Monmouth Boulevard to Main Street

The City's responsibilities under the terms of this agreement are limited to routine maintenance, as outlined above, with the State retaining responsibility for construction and repair projects.

BUDGET IMPACT: The proposed expenditures to maintain the State routes are budgeted each year in the Street and Bridge Maintenance fund (Fund 450), MFT fund (Fund 11), and City Gas Tax fund (Fund 14).

SUPPORTING DOCUMENTS:

1. Intergovernmental Agreement for Routine Maintenance of State Routes



Intergovernmental Agreement

Governmental Body Name	Agreement Number
City of Galesburg	

Address	City	State	Zip Code
55 West Tompkins	Galesburg	IL	61401

Remittance Address (if different from above)	City	State	Zip Code

Phone	Unique Entity Identifier (UEI)	FEIN/TIN
(309) 345-3610		376001160

Brief Description of Service (full description specified in Part 5)
general roadway maintenance

Compensation Method (full details specified in Part 6)
quarterly

Total Compensation Amount	Advance Pay	Start Date	Agreement Term	Expiration Date
\$989,884 Estimate	☐ Yes ☐ No	07/01/25		06/30/35

REQUIRED SIGNATURES

By signing below, the GOVERNMENTAL BODY and the DEPARTMENT agree to comply with and abide by all provisions set forth in Parts 1-8 herein and any Appendices thereto.

FOR THE GOVERNMENTAL BODY:

Signature	Date
Name	Title

FOR THE DEPARTMENT:

Signature	Date

Gia Biagi, Secretary	Date

Delegate Name

Printed Name

Printed Title

Signature	Date

Vicki L. Wilson, Chief Fiscal Officer	Date

Michael Prater, Chief Counsel	Date

(Approved as to form)

INTERGOVERNMENTAL AGREEMENT FOR

This Agreement is by and between

Please type or print legibly the GOVERNMENTAL BODY'S legal name and address

City of Galesburg
55 West Tompkins PO Box 1387
Galesburg, IL 61401

Attention

Kelli R. Bennewitz

Email

kbennewitz@ci.galesburg.il.us

referred to as the GOVERNMENTAL BODY, and the State of Illinois, acting by and through its Department of Transportation, referred to as the DEPARTMENT individually referred to as a PARTY, and collectively referred to as the PARTIES.

Part 1	Scope/Compensation/Term
Part 2	General Provisions
Part 3	Federally Funded Agreements
Part 4	Specific Provisions
Part 5	Scope of Services/Responsibilities
Part 6	Compensation for Services
Part 7	Certification Regarding Lobbying
Part 8	Agreement Award Notification

Part 1

SCOPE / COMPENSATION / TERM

- A. **Scope of Services and Responsibilities** The DEPARTMENT and the GOVERNMENTAL BODY agree as specified in Part 5.
- B. **Compensation** Compensation (if any) shall be as specified in Part 6.
- C. **Term of Agreement** This Agreement will start 07/01/25 and will expire 06/30/35
- D. **Amendments** All changes to this Agreement must be mutually agreed upon by the DEPARTMENT and the GOVERNMENTAL BODY and be incorporated by written amendment, signed by the parties.

☐ E. **Renewal** This Agreement may not be renewed.

OR

☐ E. **Renewal** This Agreement may be renewed upon written agreements by the parties.

Part 2 GENERAL PROVISIONS

- A. Changes** If any circumstances or condition in this Agreement changes, the GOVERNMENTAL BODY must notify the DEPARTMENT in writing within seven (7) days.
- B. Compliance/Governing Law** The terms of this Agreement shall be construed in accordance with the laws of the State of Illinois. Any obligations and services performed under this Agreement shall be performed in compliance with all applicable state and federal laws. The Parties hereby enter into this Intergovernmental Agreement pursuant to the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq.
- C. Availability of Appropriation** This Agreement is contingent upon and subject to the availability of funds. The DEPARTMENT, at its sole option, may terminate or suspend this Agreement, in whole or in part, without penalty or further payment being required, if (1) the Illinois General Assembly or the federal funding source fails to make an appropriation sufficient to pay such obligation, or if funds needed are insufficient for any reason (2) the Governor decreases the DEPARTMENT's funding by reserving some or all of the DEPARTMENT's appropriation(s) pursuant to power delegated to the Governor by the Illinois General Assembly; or (3) the DEPARTMENT determines, in its sole discretion or as directed by the Office of the Governor, that a reduction is necessary or advisable based upon actual or projected budgetary considerations. GOVERNMENTAL BODY will be notified in writing of the failure of appropriation or of a reduction or decrease.
- D. Records Inspection** The DEPARTMENT or a designated representative shall have access to the GOVERNMENTAL BODY's work and applicable records whenever it is in preparation or progress, and the GOVERNMENTAL BODY shall provide for such access and inspection.
- E. Records Preservation** The GOVERNMENTAL BODY, shall maintain for a minimum of **six (6) years** after the completion of the Agreement, adequate books, records and supporting documents to verify the amounts, recipients and uses of all disbursements of funds passing in conjunction with the Agreement.
- F. Cost Category Transfer Request** For all transfers between or among appropriated and allocated cost categories, DEPARTMENT approval is required. To secure approval, the GOVERNMENTAL BODY must submit a written request to the DEPARTMENT detailing the amount of transfer, the cost categories from and to which the transfer is to be made, and rationale of the transfer.
- G. Subcontracting/Procurement Procedures/Employment of DEPARTMENT Personnel**
1. Subcontracting-Subcontracting, assignment or transfer of all or part of the interests of the GOVERNMENTAL BODY concerning any of the obligations covered by this Agreement is prohibited without prior written consent of the DEPARTMENT.
 2. Procurement of Goods or Services - Federal Funds For purchases of products or services with any Federal funds that cost more than \$3,000.00 but less than the simplified acquisition threshold fixed at 41 U.S.C. 134, (currently set at \$250,000.00) the GOVERNMENTAL BODY shall obtain price or rate quotations from an adequate number (at least three) of qualified sources. Procurement of products or services with any Federal funds for \$250,000 or more will require the GOVERNMENTAL BODY to use the Invitation for Bid process or the Request for Proposal process. In the absence of formal codified procedures of the GOVERNMENTAL BODY, the procedures of the DEPARTMENT will be used, provided that the procurement procedures conform to the provisions in Part 3(K) below. The GOVERNMENTAL BODY may only procure products or services from one source with any Federal funds if: (1) the products or services are available only from a single source; or (2) the DEPARTMENT authorizes such a procedure; or, (3) the DEPARTMENT determines competition is inadequate after solicitation from a number of sources.
 3. Procurement of Goods or Services - State Funds For purchases of products or services with any State of Illinois funds that cost more than \$20,000.00, (\$10,000.00 for professional and artistic services) but less than the small purchase amount set by the Illinois Procurement Code Rules, currently set to not exceed \$100,000 for professional and artistic services, (See 30 ILCS 500/20-20(a) and 44 Ill. Admin Code 6.100) the GOVERNMENTAL BODY shall obtain price or rate quotations from an adequate number (at least three) of qualified sources. Procurement of products or services with any State of Illinois funds not exceeding \$100,000 for goods and services or more for professional and artistic services will require the GOVERNMENTAL BODY to use the Invitation for Bid process or the Request for Proposal process. In the absence of formal codified procedures of the GOVERNMENTAL BODY, the procedures of the DEPARTMENT will be used. The GOVERNMENTAL BODY may only procure products or services from one source with any State of Illinois funds if: (1) the products or services are available only from a single source; or (2) the DEPARTMENT authorizes such a procedure; or, (3) the DEPARTMENT determines competition is inadequate after solicitation from a number of sources.

The GOVERNMENTAL BODY shall include a requirement in all contracts with third parties that the contractor or consultant will comply with the requirements of this Agreement in performing such contract, and that the contract is subject to the terms and conditions of this Agreement.
 4. EMPLOYMENT OF DEPARTMENT PERSONNEL The GOVERNMENTAL BODY will not employ any person or persons currently employed by the DEPARTMENT for any work required by the terms of this Agreement.

Part 3☐ **FEDERALLY FUNDED AGREEMENTS**

[Not applicable to this Agreement]

OR

Part 3☐ **FEDERALLY FUNDED AGREEMENTS**

A. Standard Assurances The GOVERNMENTAL BODY assures that it will comply with all applicable federal statutes, regulations, executive orders, circulars, and other federal requirements in carrying out any project supported by federal funds. The GOVERNMENTAL BODY recognizes that federal laws, regulations, policies, and administrative practices may be modified from time to time and those modifications may affect project implementation. The GOVERNMENTAL BODY agrees that the most recent federal requirements will apply to the project as authorized by 49 U.S.C. Chapter 53; U.S. Code Title 23-Highways; the Moving Ahead for Progress in the 21st Century Act (MAP-21, Public Law 112-141), the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU, Public Law 109-59), as amended by the SAFETEA-LU Technical Corrections Act of 2008, or other Federal laws.

B. Certification Regarding Lobbying

1. As required by 31 U.S.C. 1352 and U.S. DOT regulations, "New Restrictions on Lobbying," specifically 49 CFR 20.110:

- a. The lobbying restrictions of this Certification apply to GOVERNMENTAL BODY requests:
 - (i) For \$100,000 or more in Federal funding for a Grant or Cooperative Agreement, and
 - (ii) For \$150,000 or more in Federal funding for a Loan, Line of Credit, Loan Guarantee, or Loan Insurance, and
- b. This Certification applies to the lobbying activities of: (1) GOVERNMENTAL BODY,
 - (i) Its Principals, and
 - (ii) Its Subrecipients at the first tier,

2. GOVERNMENTAL BODY's authorized representative certifies to the best of his or her knowledge and belief that for each agreement for federal assistance exceeding \$100,000:

- a. No Federal appropriated funds have been or will be paid by your Applicant or on its behalf to any person to influence or attempt to influence:
 - (i) An officer or employee of any Federal agency regarding the award of a:
 - (1) Federal Grant or Cooperative Agreement, or
 - (2) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance,
 - (ii) A Member of Congress, an employee of a member of Congress, or an officer or employee of Congress regarding the award of a:
 - (1) Federal Grant or Cooperative Agreement, or
 - (2) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance,
- b. GOVERNMENTAL BODY will submit a complete OMB Standard Form LLL (Rev. 7-97), "Disclosure of Lobbying Activities," consistent with its instructions, if any funds other than Federal appropriated funds have been or will be paid to any person to influence or attempt to influence:
 - (i) An officer or employee of an Federal agency regarding the award of a:
 - (1) Federal Grant or Cooperative Agreement, or
 - (2) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance, or
 - (ii) A Member of Congress, an employee of a member of Congress, or an officer or employee of Congress regarding the award of a:
 - (1) Federal Grant or Cooperative Agreement, or
 - (2) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance, and c. It will include the language of this Certification in the award documents for all subawards at all tiers, including, but not limited to:
 - (1) Third party contracts,
 - (2) Subcontracts,
 - (3) Subagreements, and
 - (4) Other third party agreements under a:
 - (i) Federal Grant or Cooperative Agreement, or
 - (ii) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance,

3. GOVERNMENTAL BODY understands that:

- a. This Certification is a material representation of fact that the Federal Government relies on, and
- b. It must submit this Certification before the Federal Government may award funding for a transaction covered by 31 U.S.C. 1352, including a:
 - (i) Federal Grant or Cooperative Agreement, or
 - (ii) Federal Loan, Line of Credit, Loan Guarantee, or Loan Insurance, and

4. GOVERNMENTAL BODY also understands that any person who does not file a required Certification will incur a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

C. Nondiscrimination Assurance As required by 49 U.S.C. 5332 (which prohibits discrimination on the basis of race, color, creed, national origin, sex, or age, and prohibits discrimination in employment or business opportunity), Title VI of the Civil Rights Act of 1964, as amended, 42 U.S.C. 2000d, and U.S. DOT regulations, "Nondiscrimination in Federally-Assisted Programs of the DEPARTMENT of Transportation--Effectuation of Title VI of the Civil Rights Act," 49 CFR Part 21 at 21.7, the GOVERNMENTAL BODY assures that it will comply with all requirements of 49 CFR Part 21; FTA Circular 4702.1B, "Title VI and Title VI - Dependent Guidelines for Federal Transit Administration Recipients," and other applicable directives, so that no person in the United States, on the basis of race, color, national origin, creed, sex, or age will be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination in any program or activity (particularly in the level and quality of transportation services and transportation-related benefits) for which the GOVERNMENTAL BODY receives federal assistance.

Specifically, during the period in which federal assistance is extended to the project, or project property is used for a purpose for which the federal assistance is extended or for another purpose involving the provision of similar services or benefits, or as long as the GOVERNMENTAL BODY retains ownership or possession of the project property, whichever is longer, the GOVERNMENTAL BODY assures that:

1. Each project will be conducted, property acquisitions will be undertaken, and project facilities will be operated in accordance with all applicable requirements of 49 U.S.C. 5332 and 49 CFR Part 21, and understands that this assurance extends to its entire facility and to facilities operated in connection with the project.
2. It will promptly take the necessary actions to effectuate this assurance, including notifying the public with complaints of discrimination in the provision of transportation-related services, or benefits may be filed with U.S. DOT or FTA. Upon request by U.S. DOT or FTA, the GOVERNMENTAL BODY assures that it will submit the required information pertaining to its compliance with these requirements.
3. It will include in each subagreement, property transfer agreement, third party contract, third party subcontract, or participation agreement adequate provisions to extend the requirements of 49 U.S.C. 5332 and 49 CFR Part 21 to other parties involved therein including any subrecipient, transferee, third party contractor, third party subcontractor at any level, successor in interest, or any other participant in the project.
4. Should it transfer real property, structures, or improvements financed with federal assistance to another party, any deeds and instruments recording the transfer of that property shall contain a covenant running with the land assuring nondiscrimination for the period during which the property is used for a purpose for which the federal assistance is extended or for another purpose involving the provision of similar services or benefits.
5. The United States has a right to seek judicial enforcement with regard to any matter arising under the Act, regulations, and this assurance.
6. It will make any changes in its 49 U.S.C. 5332 and Title IV implementing procedures as U.S. DOT or FTA may request.

D. Control of Property The GOVERNMENTAL BODY certifies that the control, utilization and disposition of property or equipment acquired using federal funds is maintained according to the provisions of 2 CFR Part 200, Subpart D, Property Standards.

CHOOSE ONE THAT IS APPLICABLE

- ☐ **E. Cost Principles [Apply to state and local governments only]** The GOVERNMENTAL BODY certifies that the cost principles and indirect cost proposals of this Agreement are consistent with 2 CFR Part 200, Subpart E, and Appendix VII to Part 200, and all costs included in this Agreement are allowable under 2 CFR Part 200, Subpart E, and Appendix VII to Part 200.
- ☐ **E. Cost Principles [Apply to institutions of higher education only]** The GOVERNMENTAL BODY certifies that the cost principles and indirect/Facilities & Administration (F&A) cost identification and assignment, and rate determination of this Agreement are consistent with 2 CFR Part 200, Subpart E, and Appendix III to Part 200 and all costs included in this Agreement are allowable under 2 CFR Part 200, Subpart E, and Appendix III to Part 200.
- ☐ **E. Cost Principles [Apply to nonprofit organizations only]** The GOVERNMENTAL BODY certifies that the cost principles and indirect/Facilities & Administration (F&A) cost identification and assignment, and rate determination of this Agreement are consistent with 2 CFR Part 200, Subpart E, and Appendix IV to Part 200 and all costs included in this Agreement are allowable 2 CFR Part 200, Subpart E, and Appendix IV to Part 200.

- F. Debarment** The GOVERNMENTAL BODY shall comply with Debarment provisions as contained in 2 CFR Part 1200, as amended. The GOVERNMENTAL BODY certifies that to the best of its knowledge and belief, the GOVERNMENTAL BODY and the GOVERNMENTAL BODY's principals: a) are not presently debarred, suspended, proposed for debarment, declared ineligible or voluntarily excluded from covered transactions by any federal department or agency; b) within a three-year period preceding this Agreement have not been convicted of or had a civil judgment rendered against it for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain or performing a public (federal, state, or local) transaction or contract under a public transaction, violation of federal or state anti-trust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements or receiving stolen property; c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in subsection (b), above; and d) have not within a three-year period preceding this Agreement had one or more public transactions (federal, state or local) terminated for cause or default.

The inability of the GOVERNMENTAL BODY to certify to the certification in this section will not necessarily result in denial of participation in this Agreement. The GOVERNMENTAL BODY shall submit an explanation of why it cannot provide the certification in this section. This certification is a material representation of fact upon which reliance was placed when the DEPARTMENT determined whether to enter into this transaction. If it is later determined that the GOVERNMENTAL BODY knowingly rendered an erroneous certification, in addition to other remedies available to the federal government, the DEPARTMENT may terminate this Agreement for cause. The GOVERNMENTAL BODY shall provide immediate written notice to the DEPARTMENT if at any time the GOVERNMENTAL BODY learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this Part shall have the meaning set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549.

The GOVERNMENTAL BODY agrees that it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible or voluntarily excluded from participation in this covered transaction, unless authorized, in writing, by the DEPARTMENT. The GOVERNMENTAL BODY agrees that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transaction," provided by the DEPARTMENT, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions. The GOVERNMENTAL BODY may rely upon a certification of a prospective participant in a lower tier covered transaction that is not debarred, suspended, ineligible or voluntarily excluded from the covered transaction, unless the GOVERNMENTAL BODY knows the certification is erroneous. The GOVERNMENTAL BODY may decide the method and frequency by which it determines the eligibility of its principals. The GOVERNMENTAL BODY may, but not required to, check the Non-procurement List. If the GOVERNMENTAL BODY knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible or voluntarily excluded from participation, in addition to other remedies available to the federal government, the DEPARTMENT may terminate this Agreement for cause or default.

Nothing contained in this section shall be construed to require establishment of a system of records in order to render in good faith the certification required by this section. The knowledge and information of the GOVERNMENTAL BODY is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

- G. Audit Requirements** The GOVERNMENTAL BODY certifies that it will comply with the requirements of 2 CFR Part 200, Subpart F, Section 200.501, which sets forth standards for obtaining consistency and uniformity for the audit of non-Federal entities expending Federal awards, as follows:

1. Audit required A non-Federal entity that expended at least the threshold amount or more as set out in 2 CFR 200.501(1) in federal Awards (direct federal and federal pass-through awards combined) during the non-Federal entity's fiscal must have a single or program-specific audit conducted for that year.
2. Single audit A non-Federal entity that expends at least the threshold amount or more as set out in 2 CFR 200.501(a) in federal Awards (direct federal and federal pass-through awards combined) must have a single audit conducted except when it elects to have a program-specific audit.
3. Program-specific audit election When an auditee expends Federal awards under only one Federal program (excluding R&D) and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
4. Exemption A non-Federal entity that expends less than the threshold amount as set out in 2 CFR 200.501(a) in Federal awards from all sources, including other agencies, during the non-Federal entity's fiscal year is exempt from Federal audit requirements for that year, except as noted in §200.503 Relation to other audit requirements, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).
5. Except for the provisions for biennial audits provided in paragraphs (a) and (b), audits required by this part must be performed annually. Any biennial audit must cover both years within the biennial period.

- a. A state, local government, or Indian tribe that is required by constitution or statute, in effect on January 1, 1987, to undergo its audits less frequently than annually, is permitted to undergo its audits pursuant to this part biennially. This requirement must still be in effect for the biennial period.
 - b. Any nonprofit organization that had biennial audits for all biennial periods ending between July 1, 1992, and January 1, 1995, is permitted to undergo its audits pursuant to this part biennially.
6. The audit must be completed; the data collection form described in Appendix X to Part 200 and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period.
7. Reporting package The reporting package must include the following:
- a. Financial statements and schedule of expenditures of Federal awards discussed in §200.510 Financial statements, paragraphs (a) and (b), respectively;
 - b. Summary schedule of prior audit findings discussed in §200.511 Audit findings follow-up, paragraph (b);
 - c. Auditor's report(s) discussed in §200.515 Audit reporting; and
 - d. Corrective action plan discussed in §200.511 Audit findings follow-up; paragraph (c).

- H. **Drug Free Workplace** The GOVERNMENTAL BODY certifies that it will comply with the requirements of the federal Drug Free Workplace Act, 41 U.S.C. 702 as amended, and 49 CFR 32.
- I. **Disadvantaged Business Enterprise Assurance** In accordance with 49 CFR 26.13(a), as amended, the GOVERNMENTAL BODY assures that it shall not discriminate on the basis of race, color, national origin, or sex in the implementation of the project and in the award and performance of any third party contract, or subagreement supported with Federal assistance derived from the U.S. DOT or in the administration of its Disadvantaged Business Enterprise (DBE) program or the requirements of 49 CFR Part 26, as amended. The GOVERNMENTAL BODY assures that it shall take all necessary and reasonable steps set forth in 49 CFR Part 26, as amended, to ensure nondiscrimination in the award and administration of all third party contracts and subagreements supported with Federal assistance derived from the U.S. DOT. The GOVERNMENTAL BODY's DBE program, as required by 49 CFR Part 26, as amended, will be incorporated by reference and made a part of this Agreement for any Federal assistance awarded by FTA or U.S. DOT. Implementation of this DBE program is a legal obligation of the GOVERNMENTAL BODY, and failure to carry out its terms shall be treated as a violation of the Agreement. Upon notification by the Federal Government or the DEPARTMENT to the GOVERNMENTAL BODY of its failure to implement its approved DBE program, the U.S. DOT may impose sanctions as provided for under 49 CFR Part 26, as amended, and may in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001, as amended, and/or the Program Fraud Remedies Act, 31 U.S.C. 3801 *et seq.*, as amended.
- J. **Assurance of Nondiscrimination on the Basis of Disability** As required by U.S. DOT regulations, "Nondiscrimination on the Basis of Handicap in Programs and Activities Receiving or Benefiting from the Federal Financial Assistance," at 49 CFR 27.9, the GOVERNMENTAL BODY assures that, as a condition to the approval or extension of any Federal assistance awarded by FTA to construct any facility, obtain any rolling stock or other equipment, undertake studies, conduct research, or to participate in or obtain any benefit from any program administered by FTA, no otherwise qualified person with a disability shall be, solely by reason of that disability, excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in any program or activity receiving or benefiting from Federal assistance administered by the FTA or any entity within U.S. DOT. The GOVERNMENTAL BODY assures that project implementation and operations so assisted will comply with all applicable requirements of U.S. DOT regulations implementing the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, *et seq.*, and the Americans with Disabilities Act of 1990, as amended, 42 U.S.C. 12101 *et seq.*, and implementing U.S. DOT regulations at 49 CFR parts 27, 37, and 38, and any applicable regulations and directives issued by other Federal departments or agencies.
- K. **Procurement Compliance Certification** The GOVERNMENTAL BODY certifies that its procurements and procurement system will comply with all applicable third party procurement requirements of Federal laws, executive orders, regulations, and FTA directives, and requirements, as amended and revised, as well as other requirements FTA may issue including FTA Circular 4220.1F, "Third Party Contracting Guidance," and any revisions thereto, to the extent those requirements are applicable. The GOVERNMENTAL BODY certifies that it will include in its contracts financed in whole or in part with FTA assistance all clauses required by Federal laws, executive orders, or regulations, and will ensure that each subrecipient and each contractor will also include in its subagreements and its contracts financed in whole or in part with FTA assistance all applicable clauses required by Federal laws, executive orders, or regulations.
- L. **Intelligent Transportation Systems Program** As used in this assurance, the term Intelligent Transportation Systems (ITS) project is defined to include any project that in whole or in part finances the acquisition of technologies or systems of technologies that provide or significantly contribute to the provision of one or more ITS user services as defined in the "National ITS Architecture."
- 1. In accordance with 23 U.S.C. 517(d), as amended by the Moving Ahead for Progress in the 21st Century Act (MAP-21), the GOVERNMENTAL BODY assures it will comply with all applicable requirements of Section V (Regional ITS Architecture and Section VI (Project Implementation)) of FTA Notice, "FTA National ITS Architecture Policy on Transit Projects," at 66 *Fed. Reg.* 1455 *et seq.*, January 8, 2001, and other FTA requirements that may be issued in connection with any ITS project it undertakes financed with Highway Trust Funds (including funds from the mass transit account) or funds made available for the Intelligent Transportation Systems Program.

2. With respect to any ITS project financed with Federal assistance derived from a source other than Highway Trust Funds (including funds from the Mass Transit Account) or 23 U.S.C. 517(d), the GOVERNMENTAL BODY assures that it will use its best efforts to ensure that any ITS project it undertakes will not preclude interface with other intelligent transportation systems in the Region.

M. Davis-Bacon Act To the extent applicable, the GOVERNMENTAL BODY will comply with the Davis-Bacon Act, as amended, 40 U.S.C. 3141 *et seq.*, the Copeland "Anti-Kickback" Act, as amended, 18 U.S.C. 874, and the Contract Work Hours and Safety Standards Act, as amended, 40 U.S.C. 3701 *et seq.*, regarding labor standards for federally assisted subagreements.

N. Certifications and Assurances Required by the U.S. Office of Management and Budget (OMB) (SF-424B and SF-424D)

As required by OMB, the GOVERNMENTAL BODY certifies that it:

1. Has the legal authority and the institutional, managerial, and financial capability (including funds sufficient to pay the non-federal share of project cost) to ensure proper planning, management, and completion of the project.
2. Will give the U.S. Secretary of Transportation, the Comptroller General of the United States, and, if appropriate, the state, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives;
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain;
4. Will initiate and complete the work within the applicable project time periods;
5. Will comply with all applicable Federal statutes relating to nondiscrimination including, but not limited to:
 - Title IV of the Civil Rights Act, 42 U.S.C. 2000d, which prohibits discrimination on the basis of race, color, or national origin;
 - Title IX of the Education Amendments of 1972, as amended, 20 U.S.C. 1681 through 1683, and 1685 through 1687, and U.S. DOT regulations, "Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance," 49 CFR Part 25, which prohibit discrimination on the basis of sex;
 - Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. 794, which prohibits discrimination on the basis of handicap;
 - The Age Discrimination Act of 1975, as amended, 42 U.S.C. 6101 through 6107, which prohibits discrimination on the basis of age;
 - The Drug Abuse, Prevention, Treatment and Rehabilitation Act, Public Law 92-255, and amendments thereto, 21 U.S.C. 1101 *et seq.* relating to nondiscrimination on the basis of drug abuse;
 - The Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970, Public Law 91-616, and amendments thereto, 42 U.S.C. 4541 *et seq.* relating to nondiscrimination on the basis of alcohol abuse or alcoholism;
 - The Public Health Service Act of 1912, as amended, 42 U.S.C. 290dd-2 related to confidentiality of alcohol and drug abuse patient records;
 - Title VIII of the Civil Rights Act, 42 U.S.C. 3601 *et seq.*, relating to nondiscrimination in the sale, rental, or financing of housing;
 - Any other nondiscrimination provisions in the specific statutes under which Federal assistance for the project may be provided including, but not limited, to 49 U.S.C. 5332, which prohibits discrimination on the basis of race, color, creed, national origin, sex, or age, and prohibits discrimination in employment or business opportunity, and Section 1101(b) of the Transportation Equity Act for the 21st Century, 23 U.S.C. 101 note, which provides for participation of disadvantaged business enterprises in FTA programs;
 - Executive Order No. 13559, 75 Fed. Reg. 71319 (Nov. 17, 2010), § 2(d), which prohibits organizations (that receive Federal assistance under social service programs) from discriminating against beneficiaries, or prospective beneficiaries of social service programs on the basis of religion or religious belief;
 - Any other nondiscrimination statute(s) that may apply to the project.
 - The prohibitions against discrimination on the basis of disability, as provided in the Americans with Disabilities Act of 1990, as amended, 42 U.S.C. 12101 *et seq.*
6. Will comply with all federal environmental standards applicable to the project, including but not limited to:
 - Institution of environmental quality control measures under the National Environmental Policy Act of 1969 and Executive Order 11514;
 - Notification of violating facilities pursuant to Executive Order 11738;
 - Protection of wetlands pursuant to Executive Order 11990;
 - Evaluation of flood hazards in floodplains in accordance with Executive Order 11988;
 - Assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972, 16 U.S.C. 1451 *et seq.*;
 - Conformity of federal Actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended, 42 U.S.C. 7401 *et seq.*;
 - Protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended;
 - Protection of endangered species under the Endangered Species Act of 1973, as amended;

- GOVERNMENTAL BODY will comply with the environmental protection for Federal transportation programs, including, but not limited to, protections for parks, recreation areas, or wildlife or waterfowl refuges of national, State, or local significance or any land from a historic site of national, State, or local significance to be used in a transportation Project, as required by 49 U.S.C. 303 (also known as "Section 4(f)");
 - The Wild and Scenic Rivers Acts of 1968, 16 U.S.C. 1271 *et seq.*, which relates to protecting components or potential components of the national wild scenic rivers systems; and
 - Environmental impact and related procedures pursuant to 23 C.F.R. Part 771.
7. Will comply with all other federal statutes applicable to the project, including but not limited to:
- As provided by the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, as amended (Uniform Relocation Act), 42 U.S.C. 4601 *et seq.*, and 49 U.S.C. 5323(b), regardless of whether Federal funding has been provided for any of the real property acquired for Project purposes, GOVERNMENTAL BODY:
 - (1) will provide for fair and equitable treatment for any displaced persons, or any persons whose property is acquired as a result of federally-funded programs;
 - (2) has the necessary legal authority under State and local laws and regulations to comply with:
 - (a) The Uniform Relocation Act, 42 U.S.C. 4601 *et seq.*, as specified by 42 U.S.C. 4630 and 4655; and
 - (b) U.S. DOT regulations, "Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally Assisted Programs," 49 CFR part 24, specifically 49 CFR 24.4, and
 - (3) has complied with or will comply with the Uniform Relocation Act and implementing U.S. DOT regulations because:
 - (a) As required by 49 CFR Part 24, the GOVERNMENTAL BODY will adequately inform each affected person of the benefits, policies, and procedures,
 - (b) As required by 42 U.S.C. 4622, 4623, and 4624, and 49 CFR part 24, if an FTA-funded Project results in displacement, it will provide fair and reasonable relocation payments and assistance to:
 1. Displaced families or individuals, and
 2. Displaced corporations, associations, or partnerships,
 - (c) As provided by 42 U.S.C. 4625 and 49 CFR part 24, it will provide relocation assistance programs offering the services described in the U.S. DOT regulations to such:
 1. Displaced families and individuals; and
 2. Displaced corporations, associations, or partnerships;
 - (d) As required by 42 U.S.C. 4625(c)(3), within a reasonable time before displacement, it will make available comparable replacement dwellings to families and individuals,
 - (e) GOVERNMENTAL BODY/Grantee/Vendor will:
 1. Carry out the relocation process to provide displaced persons with uniform and consistent services; and
 2. Make available replacement housing in the same range of choices with respect to such housing to all displaced persons regardless of race, color, religion, or national origin;
 - (f) As required by 42 U.S.C. 4651 and 4652, it will be guided by the real property acquisition policies;
 - (g) As required by 42 U.S.C. 4653 and 4654, it will pay or reimburse property owners for their necessary expenses, understanding that FTA will provide Federal funding for its eligible costs for providing payments for those expenses, as required by 42 U.S.C. 4631;
 - (h) As required, it will execute the necessary implementing amendments to FTA-funded third party contracts and subagreements;
 - (i) As required, it will execute, furnish, and be bound by such additional documents as FTA may determine necessary to effectuate or implement these assurances;
 - (j) As required, it will incorporate these assurances by reference into and make them a part of any third party contract or subagreement, or any amendments thereto, relating to any FTA-funded Project involving relocation or land acquisition; and
 - (k) As required, it will provide in any affected document that these relocation and land acquisition provisions must supercede any conflicting provisions;
 - The Hatch Act, 5 U.S.C. 1501-1508, 7324 - 7326, which limits the political activities of State and local agencies and their officers and employees whose primary employment activities are financed in whole or part with Federal funds, including a Federal Loan, Grant Agreement, or Cooperative Agreement, and (2) 49 U.S.C. 5323(l)(2) and 23 U.S.C. 142(g), which provide an exception from Hatch Act restrictions for a nonsupervisory employee of a public transportation system (or of any other agency or entity performing related functions) receiving FTA funding appropriated or made available for 49 U.S.C. chapter 53 and 23 U.S.C. 142(a)(2) to whom the Hatch Act does not otherwise apply,

- The Flood Disaster Protection Act of 1973, which requires the purchase of flood insurance in certain instances;
 - Section 106 of the National Historic Preservation Act of 1966, as amended, 16 U.S.C. 470, which requires Federal agencies to review the effect of their undertakings on historic properties;
 - Executive Order 11593, which relates to identification and protection of historic properties;
 - The Archaeological and Historic Preservation Act of 1974, 16 U.S.C. 469a-1 et seq.;
 - The Laboratory Animal Welfare Act of 1966, as amended, 7 U.S.C. 2131 et seq., which relates to the care, handling, and treatment of warm-blooded animals held for research, teaching, or other activities supported by a federal award of assistance;
 - The Lead-Based Paint Poisoning Prevention Act, 42 U.S.C. 4801 et seq., which relates to prohibiting the use of lead-based paint in construction or rehabilitation of residence structures;
 - The Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations"; and
 - Use of parks, recreation areas, wildlife and waterfowl refuges, and historic sites pursuant to 23 C.F.R. Part 774 (Section 4(f) requirements); and
 - GOVERNMENTAL BODY will, to the extent applicable, comply with the protections for human subjects involved in research, development, and related activities supported by Federal funding of:
 - (1) The National Research Act, as amended, 42 U.S.C. 289 et seq., and
 - (2) U.S. DOT regulations, "Protection of Human Subjects," 49 CFR part 11.
- O. Energy Conservation** To the extent applicable, the GOVERNMENTAL BODY and its third party contractors at all tiers shall comply with mandatory standards and policies relating to energy efficiency that are contained in applicable state energy conservation plans issued in compliance with the Energy Policy and Conservation Act, 42 U.S.C. Section 6321 et seq.
- P. Clean Water** For all contracts and subcontracts exceeding \$100,000, the GOVERNMENTAL BODY agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Water Pollution Control Act, 33 U.S.C. Section 1251 et seq.
- Q. Clean Air** For all contracts and subcontracts exceeding \$100,000, the GOVERNMENTAL BODY agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act, 42 U.S.C. 7401 et seq.
- R. Eligibility for Employment in The United States** The GOVERNMENTAL BODY shall complete and keep on file, as appropriate, Immigration and Naturalization Service Employment Eligibility Forms (I-9). These forms shall be used by the GOVERNMENTAL BODY to verify that persons employed by the GOVERNMENTAL BODY are eligible to work in the United States.
- S. Buy America** As set forth in 49 U.S.C. 5323(j) and 49 C.F.R. Part 661, only steel, iron and manufactured products produced in the United States may be purchased with Federal funds unless the Secretary of Transportation determines that such domestic purchases would be inconsistent with the public interest; that such materials are not reasonably available and of satisfactory quality; or that inclusion of domestic materials will increase the cost of overall project contract by more than 25 percent. Clear justification for the purchase of non-domestic items must be in the form of a waiver request submitted to and approved by the Secretary of Transportation.
- T. False Or Fraudulent Statements Or Claims** The GOVERNMENTAL BODY acknowledges that if it makes a false, fictitious, or fraudulent claim, statement, submission, or certification to the DEPARTMENT in connection with this Agreement, the DEPARTMENT reserves the right to impose on the GOVERNMENTAL BODY the penalties of 18 U.S.C. Section 1001, 31 U.S.C. Section 3801 et seq., and 49 CFR Part 31, as the DEPARTMENT may deem appropriate. GOVERNMENTAL BODY agrees to include this clause in all state and federal assisted contracts and subcontracts.
- U. Changed Conditions Affecting Performance** The GOVERNMENTAL BODY shall immediately notify the DEPARTMENT of any change in conditions or local law, or of any other event which may significantly affect its ability to perform the Project in accordance with the provisions of this Agreement.
- V. Third Party Disputes or Breaches** The GOVERNMENTAL BODY agrees to pursue all legal rights available to it in the enforcement or defense of any third party contract, and FTA or U.S. DOT and the DEPARTMENT reserve the right to concur in any compromise or settlement of any third party contract claim involving the GOVERNMENTAL BODY. The GOVERNMENTAL BODY will notify FTA or U.S. DOT and the DEPARTMENT of any current or prospective major dispute pertaining to a third party contract. If the GOVERNMENTAL BODY seeks to name the DEPARTMENT as a party to the litigation, the GOVERNMENTAL BODY agrees to inform both FTA or U.S. DOT and the DEPARTMENT before doing so. The DEPARTMENT retains a right to a proportionate share of any proceeds derived from any third party recovery. Unless permitted otherwise by the DEPARTMENT, the GOVERNMENTAL BODY will credit the Project Account with any liquidated damages recovered. Nothing herein is intended to nor shall it waive U.S. DOT's, FTA's or the DEPARTMENT's immunity to suit.
- W. Fly America** GOVERNMENTAL BODY will comply with 49 U.S.C. §40118, 4 CFR §52 and U.S. GAO Guidelines B- 138942, 1981 U.S. Comp. Gen. LEXIS 2166, March 31, 1981 regarding costs of international air transportation by U.S. Flag air carriers.
- X. Non-Waiver** The GOVERNMENTAL BODY agrees that in no event shall any action or inaction on behalf of or by the DEPARTMENT, including the making by the DEPARTMENT of any payment under this Agreement, constitute or be construed as a waiver by the DEPARTMENT of any breach by the GOVERNMENTAL BODY of any terms of this Agreement or any default on the part of the GOVERNMENTAL BODY which may then exist; and any action, including the making of a payment by the DEPARTMENT, while any such breach or default shall exist, shall in no way impair or prejudice any right or remedy available to the DEPARTMENT in respect to such breach or default. The remedies available to the DEPARTMENT under this Agreement are cumulative and not exclusive. The waiver or exercise of any remedy shall not be construed as a waiver of any other remedy available hereunder or under general principles of law or equity.

- Y. Preference for Recycled Products** To the extent applicable, the GOVERNMENTAL BODY agrees to give preference to the purchase of recycled products for use in this Agreement pursuant to the various U.S. Environmental Protection Agency (EPA) guidelines, "Comprehensive Procurement Guidelines for Products Containing Recovered Materials," 40 CFR Part 247, which implements section 6002 of the Resource Conservation and Recovery Act, as amended, 42 U.S.C. §6962.
- Z. Cargo Preference** Use of United States Flag Vessels. The GOVERNMENTAL BODY agrees to comply with 46 U.S.C. §55305 and 46 CFR Part 381 and to insert the substance of those regulations in all applicable subcontracts issued pursuant to this Agreement, to the extent those regulations apply to this Agreement.
- AA. Performance Measurement** The GOVERNMENTAL BODY must relate financial data of this AGREEMENT to its performance accomplishments. Further, the GOVERNMENTAL BODY must also provide cost information or a budget in Part 6 to demonstrate cost effective practices pursuant to 2 CFR Part 200.301.
- BB. Project Closeout** Pursuant to CFR Part 200.343, the GOVERNMENTAL BODY must submit the required project deliverables, performance and financial reports, and all eligible incurred costs as specified in Parts 5 and 6, respectively, of this AGREEMENT no later than 90 days after the AGREEMENT's end date. Further, the GOVERNMENTAL BODY agrees that the project should then be closed no later than 360 days after receipt and acceptance by the DEPARTMENT of all required final reports.
- CC. System Management Award** GOVERNMENTAL BODY is required to register with the System for Award Management (SAM), which is a web-enabled government-wide application that collects, validates, stores and disseminates business information about the federal government's trading partners in support of the contract award, grants and the electronic payment processes. If the GOVERNMENTAL BODY does not have a DUNS number, the GOVERNMENTAL BODY must register at <https://sam.gov>.

As a sub-recipient of federal funds equal to or greater than \$25,000 (or which equals or exceeds that amount by addition of subsequent funds), this agreement is subject to the following award terms: <http://edocket.access.gpo.gov/2010/pdf/2010-22705.pdf> and <http://edocket.access.gpo.gov/2010/pdf/2010-22706.pdf>

- DD. Certification Regarding Annual Fiscal Reports or Payment Vouchers** The GOVERNMENTAL BODY agrees to comply with 2 CFR Part 200.415(a) as follows: To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the GOVERNMENTAL BODY, which reads as follows: "By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative **penalties** for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)."

All of the requirements listed in Part 3, paragraphs A through DD apply to the federal funded project. The GOVERNMENTAL BODY agrees to include these requirements in each contract and subcontract financed in whole or in part with federal assistance.

PART 4 SPECIFIC PROVISIONS

- A. Invoices** Invoices submitted by the GOVERNMENTAL BODY will be for costs that have been incurred to complete the Part 5, Scope of Services. If the GOVERNMENTAL BODY's invoices are deemed by the DEPARTMENT or auditors to not be sufficiently documented for work completed, the DEPARTMENT may require further records and supporting documents to verify the amounts, recipients and users of all funds invoiced pursuant to this Agreement. Furthermore, if any of the deliverables in Part 5 are not satisfactorily completed, GOVERNMENTAL BODY will refund payments made under this agreement to the extent that such payments were made for any such incomplete or unsatisfactory deliverable.

Any invoices/bills issued by the GOVERNMENTAL BODY to the DEPARTMENT pursuant to this Agreement shall be sent to the following address:

Illinois Department of Transportation

Attention

Susan McGowan

Address

401 Main Street, Suite 900

E-mail

susan.mcgowan@illinois.gov

City

Peoria

State

IL

Zip Code

61602

All invoices shall be signed by an authorized representative of the GOVERNMENTAL BODY.

- B. Billing and Payment** All invoices for services performed and costs incurred by the GOVERNMENTAL BODY prior to July 1st of each year must be presented to the DEPARTMENT no later than July 31st of that same year for payment under this Agreement. Notwithstanding any other provision of this Agreement, the DEPARTMENT shall not be obligated to make payment to the GOVERNMENTAL BODY on invoices presented after said date. Failure by the GOVERNMENTAL BODY to present such invoices prior to said date may require the GOVERNMENTAL BODY to seek payment of such invoices through the Illinois Court of Claims and the Illinois General Assembly. No payments will be made for services performed prior to the effective date of this Agreement. The DEPARTMENT will direct all payments to the GOVERNMENTAL BODY's remittance address listed in this Agreement.
- C. Termination** This Agreement may be terminated by either party by giving thirty (30) calendar days written notice. If the DEPARTMENT is dissatisfied with the GOVERNMENTAL BODY's performance or believes that there has been a substantial decrease in the GOVERNMENTAL BODY's performance, the DEPARTMENT may give written notice that remedial action shall be taken by the GOVERNMENTAL BODY within seven (7) calendar days. If such action is not taken within the time afforded, the DEPARTMENT may terminate the Agreement by giving seven (7) calendar days written notice to the GOVERNMENTAL BODY. In either instance, the GOVERNMENTAL BODY shall be paid for the value of all authorized and acceptable work performed prior to the date of termination, including non-cancelable obligations made prior to receipt of notice of termination and for which work will be completed within thirty (30) days of receipt of notice of termination, based upon the payment terms set forth in the Agreement.
- D. Location of Service** Service to be performed by the GOVERNMENTAL BODY shall be performed as described in Part 5.
- E. Ownership of Documents/Title to Work** All documents, data and records produced by the GOVERNMENTAL BODY in carrying out the GOVERNMENTAL BODY's obligations and services hereunder, without limitation and whether preliminary or final, shall become and remain the property of the DEPARTMENT. The DEPARTMENT shall have the right to use all such documents, data and records without restriction or limitation and without additional compensation to the GOVERNMENTAL BODY. All documents, data and records utilized in performing research shall be available for examination by the DEPARTMENT upon request. Upon completion of the services hereunder or at the termination of this Agreement, all such documents, data and records shall, at the option of the DEPARTMENT, be appropriately arranged, indexed and delivered to the DEPARTMENT by the GOVERNMENTAL BODY.
- F. Software** All software and related computer programs produced and developed by the GOVERNMENTAL BODY (or authorized contractor or subcontractor thereof) in carrying out the GOVERNMENTAL BODY's obligation hereunder, without limitation and whether preliminary or final, shall become and remain the property of both the DEPARTMENT and the GOVERNMENTAL BODY. The DEPARTMENT shall be free to sell, give, offer or otherwise provide said software and related computer programs to any other agency, department, commission, or board of the State of Illinois, as well as any other agency, department, commission, board, or other governmental entity of any country, state, county, municipality, or any other unit of local government, or to any entity consisting of representatives of any unit of government, for official use by said entity. Additionally, the DEPARTMENT shall be free to offer or otherwise provide said software and related computer programs to any current or future contractor.
- The DEPARTMENT agrees that any entity to whom the software and related computer programs will be given, sold or otherwise offered shall be granted only a use license, limited to use for official or authorized purposes, and said entity shall otherwise be

prohibited from selling, giving or otherwise offering said software and related computer programs without the written consent of both the DEPARTMENT and the GOVERNMENTAL BODY.

- G. **Confidentiality Clause** Any documents, data, records, or other information given to or prepared by the GOVERNMENTAL BODY pursuant to this Agreement shall not be made available to any individual or organization without prior written approval by the DEPARTMENT. All information secured by the GOVERNMENTAL BODY from the DEPARTMENT in connection with the performance of services pursuant to this Agreement shall be kept confidential unless disclosure of such information is approved in writing by the DEPARTMENT.
- H. **Compliance with Freedom of Information Act.** Upon request, GOVERNMENTAL BODY shall make available to DEPARTMENT all documents in its possession that DEPARTMENT deems necessary to comply with requests made under the Freedom of Information Act. (5 ILCS 140/7(2)).
- I. **Reporting/Consultation** The GOVERNMENTAL BODY shall consult with and keep the DEPARTMENT fully informed as to the progress of all matters covered by this Agreement.
- J. **Travel Expenses** Expenses for travel, lodging, or per diem incurred by the GOVERNMENTAL BODY pursuant to this Agreement are limited to those described in Part 5. The GOVERNMENTAL BODY shall follow the Travel Guide for State Employees issued by the Illinois Department of Central Management Services on any travel covered under this Agreement.

OR

- J. **Travel Expenses** Expenses for travel, lodging, or per diem is NOT allowed pursuant to this Agreement.
- K. **Indemnification** Unless prohibited by State law, the GOVERNMENTAL BODY agrees to hold harmless and indemnify the DEPARTMENT, and its officials, employees, and agents, from any and all losses, expenses, damages (including loss of use), suits, demands and claims, and shall defend any suit or action, whether at law or in equity, based on a alleged injury or damage of any type arising from the actions or inactions of the GOVERNMENTAL BODY and/or the GOVERNMENTAL BODY's employees, officials, agents, contractors and subcontractors, and shall pay all damages, judgments, costs, expenses, and fees, including attorney's fees, incurred by the DEPARTMENT and its officials, employees and agents in connection therewith.

GOVERNMENTAL BODY shall defend, indemnify and hold the DEPARTMENT harmless against a third-party action, suit or proceeding ("Claim") against the DEPARTMENT to the extent such Claim is based upon an allegation that a Product, as of its delivery date under this Agreement, infringes a valid United States patent or copyright or misappropriates a third party's trade secret.
- L. **Equal Employment Practice** The GOVERNMENTAL BODY must comply with the "Equal Employment Opportunity Clause" required by the Illinois Department of Human Rights. The GOVERNMENTAL BODY must include a requirement in all contracts with third parties (contractor or consultant) to comply with the requirements of this clause. The Equal Employment Opportunity Clause reads as follows:

In the event that the GOVERNMENTAL BODY, its contractor or consultant fails to comply with any provisions of this Equal Employment Opportunity Clause, the Illinois Human Rights Act Rules and Regulations of the Illinois Department of Human Rights ("IDHR"), the GOVERNMENTAL BODY, its contractor or consultant may be declared ineligible for future contracts or subcontracts with the state of Illinois or any of its political subdivisions or municipal corporations, and the contract may be canceled or voided in whole or in part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation. During the performance of this contract, the GOVERNMENTAL BODY agrees as follows:

1. That it will not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, ancestry, age, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service; and further that it will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any such underutilization;
2. That, if it hires additional employees in order to perform this contract or any portion thereof, it will determine the availability (in accordance with IDHR's Rules and Regulations) of minorities and women in the area(s) from which it may reasonably recruit and it will hire for each job classification for which employees are hired in such a way that minorities and women are not underutilized.
3. That, in all solicitations or advertisements for employees placed by it or on its behalf, it will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, national origin or ancestry, physical or mental handicap unrelated to ability, or an unfavorable discharge from military service;
4. That it will send to each labor organization or representative of workers with which it has or is bound by a collective bargaining or other agreement or understanding, a notice advising such labor organizations or representative of the contractor's obligations under the Illinois Human Rights Act and IDHR's Rules and Regulations. If any such labor organization or representative fails or refuses to cooperate with the contractor in its efforts to comply with such Act and Rules and Regulations, the contractor will promptly notify IDHR and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations thereunder;
5. That it will submit reports as required by IDHR's Rules and Regulations, furnish all relevant information as may from time to time be requested by IDHR or the contracting agency, and in all respects comply with the Illinois Human Rights Act and IDHR's Rules and Regulations;

6. That it will permit access to all relevant books, records, accounts, and work sites by personnel of the contracting agency and IDHR for purposes of investigation to ascertain compliance with the Illinois Human Rights Act and IDHR's Rules and Regulations;
7. That it will include verbatim or by reference the provisions of this Clause in every contract and subcontract it awards under which any portion of the contract obligations are undertaken or assumed, so that such provisions will be binding upon such subcontractor. In the same manner as with other provisions of this Agreement, the GOVERNMENTAL BODY, its contractor or consultant will be liable for compliance with applicable provisions of this clause; and further it will promptly notify the contracting agency and the Department in the event any of its contractor or subcontractor fails or refuses to comply therewith. In addition, the GOVERNMENTAL BODY will not utilize any contractor or subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the state of Illinois or any of its political subdivisions or municipal corporations;
8. The GOVERNMENTAL BODY must have written sexual harassment policies that include, at a minimum, the following information: (i) the illegality of sexual harassment; (ii) the definition of sexual harassment, under State law; (iii) a description of sexual harassment, utilizing examples; (iv) the Grantee's internal complaint process including penalties; (v) the legal recourse, investigative, and complaint process available through the Department of Human Rights and the Human Rights Commission; (vi) directions on how to contact the Department and Commission; and (vii) protection against retaliation as provided by Section 6-101 of the Illinois Human Rights Act. A copy of the policies must be provided to the DEPARTMENT upon request; and

In addition, the GOVERNMENTAL BODY is subject to the Illinois Human Rights Act, 775 ILCS 5/1-101 et seq., which prohibits discrimination in connection with the availability of public accommodations.

M. Tax Identification Number GOVERNMENTAL BODY certifies that:

1. The number shown on this form is a correct taxpayer identification number (or it is waiting for a number to be issued), and
2. It is not subject to backup withholding because: (a) it is exempt from backup withholding, or (b) has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified the GOVERNMENTAL BODY that it is no longer subject to backup withholding, and
3. It is a U.S. entity (including a U.S. resident alien).

NAME OF GOVERNMENTAL BODY: _____

Taxpayer Identification Number: _____

Legal Status (check one):

☐ Tax-exempt ☐ Government ☐ Other _____

N. International Boycott The GOVERNMENTAL BODY certifies that neither GOVERNMENTAL BODY nor any substantially owned affiliate is participating or shall participate in an international boycott in violation of the U.S. Export Administration Act of 1979 or the applicable regulations of the U.S. Department of Commerce. This applies to contracts that exceed \$10,000 (30 ILCS 582).

O. Forced Labor The GOVERNMENTAL BODY certifies it complies with the State Prohibition of Goods from Forced Labor Act, and certifies that no foreign-made equipment, materials, or supplies furnished to the DEPARTMENT under this Agreement have been or will be produced in whole or in part by forced labor, or indentured labor under penal sanction (30 ILCS 583).

P. Equipment The DEPARTMENT and the GOVERNMENTAL BODY agree to the following:

1. The GOVERNMENTAL BODY must obtain the DEPARTMENT's written approval prior to purchasing any equipment with funds acquired under this Agreement;
2. The GOVERNMENTAL BODY acknowledges that the DEPARTMENT is under no obligation to approve, and the DEPARTMENT may, if it approves, subject that approval to additional terms and conditions as the DEPARTMENT may require;
3. The GOVERNMENTAL BODY acknowledges that any equipment purchased under this Agreement must remain the property of the DEPARTMENT;
4. The GOVERNMENTAL BODY must use the equipment for the authorized purpose under Part 5 (Scope of Service/Responsibilities) and Part 6 (Compensation) during the period of performance or the equipment's entire useful life;
5. The GOVERNMENTAL BODY must not sell, transfer, encumber, or otherwise dispose of any equipment that is acquired under this Agreement without prior DEPARTMENT's written approval;
6. In cases where the GOVERNMENTAL BODY fails to dispose of any equipment properly, as determined by the DEPARTMENT, the GOVERNMENTAL BODY may be required to reimburse the DEPARTMENT for the cost of the equipment; and
7. For purposes of this provision, "equipment" includes any tangible or intangible product, having a useful life of two years or more, an acquisition cost of at least \$100, and used solely in GOVERNMENTAL BODY's performance under this Agreement.

PART 5

SCOPE OF SERVICE/RESPONSIBILITIES

SCOPE OF SERVICE/RESPONSIBILITIES

A. The GOVERNMENTAL BODY agrees to operate and maintain specific portions of the State Highway system that are currently under the DEPARTMENTS jurisdiction, specifically the portions of that system located within the GOVERNMENTAL BODY's boundary as shown in Attachment A.

This maintenance location listing may be modified as appropriate and mutually agreed to by both parties. Such modification shall be in writing and must be approved by the Regional Engineer or his or her designee on behalf of IDOT and by the PUBLIC WORKS DIRECTOR on behalf of the Governmental Body. It is understood these modifications may result in a modification to the total payments under this agreement. The parties hereby agree that a formal amendment to the agreement is not necessary to modify the locations nor is a formal amendment necessary to modify a change in cost associated with the change in locations, provided the change in amount of total payments is less than 10%.

B. Maintenance Requirements. The GOVERNMENTAL BODY hereby agrees to maintain the roadway in a serviceable condition at all times. The GOVERNMENTAL BODY's maintenance responsibilities include, but are not limited to the following:

- routine surface and pothole repairs
- temporary full depth patching;
- removing expansion bumps on bituminous surfaces;
- sealing cracks and joints;
- cleaning;
- picking up and disposal of litter;
- maintenance up to and including removal and/or trimming of trees, shrubs, landscape beds and turf or other landscaping that is located within, obstructs or overhangs the right of way (including weeding, replenishing mulch, mowing, etc.);
- all other routine operational services to maintain the roadway in a serviceable condition.

Note: Median maintenance, when applicable, includes the following:

- sweeping;
- picking up and disposal of litter;
- mowing, and maintenance up to and including removal and/or trimming of trees, shrubs, landscape beds and turf or other landscaping that is located within, obstructs or overhangs the right of way (including weeding, replenishing mulch, mowing, etc.) ; and
- repairing surface.

C. Responsibilities. The GOVERNMENTAL BODY agrees to the following:

- must obtain written approval from the DEPARTMENT before cutting or opening the curb or the pavement of any highway, which is covered in this AGREEMENT;
- must undertake all measures, including notifying the DEPARTMENT of the need for legal action, to require utility owners or permit holders to adjust, maintain, repair, and restore all pavement cuts, curb openings, utility frames, municipal frames, grates, and covers that are disturbed by settlement, construction, or repair;
- must notify the DEPARTMENT of the need to inform utility owners or permit holders to pay all costs of adjustment, maintenance, repair and restoration;
- must ensure that the work adheres to all applicable laws, rules and regulations, as well as the DEPARTMENT's standards (the most recent edition of Standard Specifications for Road and Bridge Construction, and subsequent updates); and
- must request and obtain written approval from the DEPARTMENT's Regional Engineer or his designee before doing any extra work not specifically identified in this AGREEMENT.

PART 7**CERTIFICATION REGARDING LOBBYING**

(49 CFR PART 20)

☐ **[NOT APPLICABLE TO THIS AGREEMENT]****OR****PART 7**☐ **CERTIFICATION REGARDING LOBBYING**

(49 CFR PART 20)

Certification for Contracts, Grants, Loans, and Cooperative Agreements
(To be submitted with each bid or offer exceeding \$100,000)

The undersigned [Contractor] certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form--LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, et seq.)]

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Contractor, _____, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. A 3801, et seq., apply to this certification and disclosure, if any.

Signature of Contractor's Authorized Official

Date

--	--

Name and Title of Contractor's Authorized Official

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PART 8
AGREEMENT AWARD NOTIFICATION

REQUIRED FOR ALL PROJECTS

Does this project receive Federal funds? ☐ Yes ☐ No

Amount of Federal funds

Name of Project

Federal Project Number

Assistance Listing Number*, Federal Agency, Program Title

*For Assistance Listing Number, refer to original Federal Award/Grant Agreement.

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ANNUAL CERTIFICATION FOR SINGLE AUDIT COMPLIANCE

NOTICE

- The certification applies ONLY to governmental agencies, local units of government and non-profit agencies expending federal funds for this project. It does not apply to for-profit public or private entities.
- If 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements applies to your organization, submit the certification or a copy of your single audit to the DEPARTMENT at the end of your fiscal year for any fiscal year in which you expended any federal funds related to this contract.

NOTE: ANNUAL COMPLIANCE WITH THIS REQUIREMENT IS MANDATORY FOR EVERY YEAR IN WHICH FEDERAL FUNDS ARE EXPENDED FOR THIS PROJECT BY ANY STATES, LOCAL GOVERNMENTS OR NONPROFIT ORGANIZATIONS. FAILURE TO COMPLY WITH THE ANNUAL CERTIFICATION TO THE DEPARTMENT WILL RESULT IN SUSPENSION OF PAYMENTS TO REIMBURSE PROJECT COSTS.

In accordance with 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements, non-federal entities that expended at least the threshold amount as set out in 2 CFR 200.501(a) in federal Awards (direct federal and federal pass-through awards combined), Grantee must have a single audit or program-specific audit conducted for that year as required by 2 CFR 200.501 and other applicable sections of Subpart F of 2 CFR Part 200. The DEPARTMENT is required by federal law to obtain and review the single audit of all entities that had any federally participating funds pass through it, irrespective of the amount provided by the DEPARTMENT. It is the responsibility of the agencies expending Federal funds to comply with the requirements and determine whether they are required to have a single audit performed.

In order to comply with the requirements, your agency must provide the following information to the DEPARTMENT on an annual basis for every year in which you expended funds for costs associated with this project:

1. If your agency expended at least the threshold amount as set out in 2 CFR 200.501(a) or more in Federal awards from all sources, including other agencies, in a year, you are required to have a single audit performed, and submit a copy of the report to the DEPARTMENT within the earlier of 30 days after completion of the single audit or no more than nine months after the end of your fiscal year end.
2. If your agency expended less than the threshold amount as set out in 2 CFR 200.501(a) in Federal awards from all sources, including other agencies, in any fiscal year for which you expended funds for project costs, and were not required to conduct a single audit, **you must complete and return the certification statement.**
3. If your agency receives multiple awards from the DEPARTMENT, only one annual submittal of this information is required.

Please submit a copy of your single audit or the Single Audit Not Required Certification to:

Illinois Department of Transportation
Financial Review & Investigation Section, Rm. 126
2300 South Dirksen Parkway
Springfield, IL 62764
DOT.AuditReview@illinois.gov

The single audit must be comprised of four parts. You have the option of including the four parts in one report or a combination of reports. The four parts are commonly known as:

1. Comprehensive Annual Financial Report (Financial Statements).
2. Schedule of Expenditures of Federal Awards and Independent Auditor's Report thereon.
3. Independent Auditor's Report 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.
4. Independent Auditor's Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in accordance with 2 CFR Part 200.

Additional information which should be submitted:

1. Corrective Action Plan(s), if applicable,
2. Management Letter, if applicable, and
3. Status of Prior Year Findings, if applicable.

For your convenience, you may also submit the information via email to DOT.AuditReview@illinois.gov or via fax at 217/782-5634. If you have any questions, please contact the Audit Coordination Section at 217/782-6041.

NOTICE**Do not submit this certification to the DEPARTMENT with your signed contract.**

- The certification applies ONLY to governmental agencies, local units of government and non-profit agencies expending Federal funds for this project. It does not apply to for-profit public or private entities.
- If 2 CFR Part 200, Subpart F, Section 200.501, Audit Requirements applies to your organization, submit the certification or a copy of your single audit to the DEPARTMENT at the end of your fiscal year for any fiscal year in which you expended any Federal funds related to this contract.

Annual Certification of Audit Type

1. Do not submit this Certification to the Department with your signed contract.
2. This form must be submitted, by the award recipient, yearly, within 60 days of the award recipient's fiscal year end, for the entire length of the contract.
3. You will submit this form to: DOT.AuditReview@illinois.gov within 60 days of your fiscal year end.

The Illinois Department of Transportation (IDOT) is required to obtain and review the Single Audit of all entities that have federally participating funds pass through it.

Section A

The certification applies ONLY to government agencies, local units of government and non-profit agencies expending federal funds. It does not apply to for-profit public or private entities.

The requirements of a Single Audit are as follows:

- In accordance with 2 CFR 200 Uniform Administrative Requirements, non-federal entities are required to have a single audit conducted if the total federal awards expended, from all awarding agencies, in the entities fiscal year are greater than:
\$750,000.00 for audits of fiscal years beginning **on or after December 26, 2024**, or
\$1,000,000.00 for audits of fiscal years beginning **on or after October 1, 2024**.

Section B

Certification for fiscal year _____ through _____

Check the box that applies.

- ☐ The amount of federal funding our organization expended for our fiscal year, _____ through _____, meets or exceeds, the Single Audit threshold. Therefore, we are required to have a Single Audit.
- ☐ The amount of federal funding our organization expended for our fiscal year, _____ through _____, is below the Single Audit threshold. Therefore, we are not required to have a Single Audit.

Section C

Organization Name			Fiscal Year End Date	
Address		City	State	Zip Code
Contact Name		Title		
Phone	E-mail			
FEIN (do not enter a dash)		UEI		

Section D

I certify that the above information is correct and in compliance with 2 CFR 200 Uniform Administrative Requirements:

Name	Title
Date	

TOWN OF THE CITY OF GALESBURG

Date: July 7, 2025

Agenda Number: 25-9016

TOWN FUND	<u>\$10,732.63</u>
GENERAL ASSISTANCE FUND	<u>\$8,217.56</u>
IMRF FUND	<u></u>
SOCIAL SECURITY/MEDICARE FUND	<u></u>
LIABILITY FUND	<u></u>
AUDIT FUND	<u></u>
TOTAL	<u>\$18,950.19</u>

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06/30/25

Accrual Basis

TOWN of the City of Galesburg - TOWN
Advance Pay Vendor Summary by Month
June 10 2025 - June 30 2025

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	<u>TOTAL</u>
Ameren Illinois	445.91
CityGalesburg EXPENSES	1,164.46
DEVNET	3,150.00
Expense Ledbetter, Haylee	279.20
F&M Credit Card	20.00
IDOR	1,397.27
J.C.Schultz Enterprises, Inc	181.20
NCPERS	96.00
OSI	151.84
Swanson's Lawn and Landscape	3,500.00
The Register-Mail - LOCALIQ	346.75
TOTAL	<u>10,732.63</u>

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06/30/25

Accrual Basis

TOWN of the City of Galesburg - TOWN
Expenses by Vendor Detail
June 10 - 30, 2025

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Type	Date	Num	Memo	Account	Cir	Split	Debit	Credit	Balance
Ameren Illinois									
Bill	06/30/2025	53923...	Electric Charge	420 · Town Hall		201 · Accounts...	377.00		377.00
Bill	06/30/2025	53923...	Gas Charge	420 · Town Hall		201 · Accounts...	68.91		445.91
Total Ameren Illinois							445.91	0.00	445.91
CityGalesburg EXPENSES									
Check	06/12/2025	9197	Services	453 · Vehicle Expen...		106 · Cash - C...	164.02		164.02
Check	06/12/2025	9197	Labor	453 · Vehicle Expen...		106 · Cash - C...	196.84		360.86
Check	06/12/2025	9197	Materials	453 · Vehicle Expen...		106 · Cash - C...	11.60		372.46
Check	06/16/2025	9199	Annual 365 S...	440 · Maintenance A...		106 · Cash - C...	792.00		1,164.46
Total CityGalesburg EXPENSES							1,164.46	0.00	1,164.46
DEVNET									
Check	06/26/2025	9204	Invoice 0711....	441 · Maintenance A...		106 · Cash - C...	3,150.00		3,150.00
Total DEVNET							3,150.00	0.00	3,150.00
Expense Ledbetter, Haylee									
Check	06/20/2025	9200	Reimburseme...	452 · Travel & Train ...		106 · Cash - C...	229.20		229.20
Check	06/30/2025	9208	2025 Homest...	450 · Travel & Traini...		106 · Cash - C...	50.00		279.20
Total Expense Ledbetter, Haylee							279.20	0.00	279.20
F&M Credit Card									
Check	06/30/2025	CFA1...	Humble Fax	439 · Office Supplie...		106 · Cash - C...	20.00		20.00
Total F&M Credit Card							20.00	0.00	20.00
IDOR									
Check	06/16/2025	20795...	June 2025 1...	415 · Social Security...		106 · Cash - C...	682.13		682.13
Check	06/27/2025	17122...	1-712-216-17...	415 · Social Security...		106 · Cash - C...	715.14		1,397.27
Total IDOR							1,397.27	0.00	1,397.27
J.C.Schultz Enterprises, Inc									
Check	06/26/2025	9205	Invoice # 000...	438 · Office Supplie...		106 · Cash - C...	181.20		181.20
Total J.C.Schultz Enterprises, Inc							181.20	0.00	181.20
NCPERS									
Bill	06/20/2025	25160...	2516072025 ...	464 · Other Insuranc...		201 · Accounts...	96.00		96.00
Total NCPERS							96.00	0.00	96.00
OSI									
Check	06/20/2025	9201	10121 1176...	438 · Office Supplie...		106 · Cash - C...	81.16		81.16
Check	06/26/2025	9206	10121 INV4...	438 · Office Supplie...		106 · Cash - C...	70.68		151.84
Total OSI							151.84	0.00	151.84

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Accrual Basis

TOWN of the City of Galesburg - TOWN
Expenses by Vendor Detail
June 10 - 30, 2025

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Type	Date	Num	Memo	Account	Clr	Split	Debit	Credit	Balance
Swanson's Lawn and Landscape									
Check	06/12/2025	9198	Building Land...	498 - Building Maint...		106 - Cash - C...	1,750.00		1,750.00
Check	06/23/2025	9202	2025 Landsca...	498 - Building Maint...		106 - Cash - C...	1,750.00		3,500.00
Total Swanson's Lawn and Landscape							3,500.00	0.00	3,500.00
The Register-Mail - LOCALIQ									
Check	06/24/2025	9203	858090 Annu...	438 - Office Supplie...		106 - Cash - C...	346.75		346.75
Total The Register-Mail - LOCALIQ							346.75	0.00	346.75
TOTAL							10,732.63	0.00	10,732.63

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Payment Due Report
 June 10 2025 - June 30 2025

Type	Name	Num	Date	Memo	Amount
Jun 10 - 30, 25					
Bill	Hy- Vee National Blvd #1...	G1716	06/16/2025		39.00
Bill	Hy- Vee National Blvd #1...	G18791	06/20/2025		99.32
Bill	Hy- Vee National Blvd #1...	G18839	06/20/2025		184.15
Bill	Hy- Vee National Blvd #1...	G18870	06/20/2025		147.74
Bill	Hy- Vee National Blvd #1...	G18828	06/20/2025		74.04
Bill	Hy- Vee National Blvd #1...	G18808	06/20/2025		141.47
Bill	Hy- Vee National Blvd #1...	G18693	06/20/2025		200.00
Bill	Hy- Vee National Blvd #1...	G18728	06/20/2025		147.08
Bill	Hy- Vee National Blvd #1...	G18746	06/20/2025		196.10
Bill	Hy- Vee National Blvd #1...	G18712	06/20/2025		154.42
Bill	Hy-Vee Main St # 1216	G18814	06/16/2025		150.00
Bill	Hy-Vee Main St # 1216	G18846	06/16/2025		100.00
Bill	Hy-Vee Main St # 1216	G18817	06/16/2025		148.39
Bill	Hy-Vee Main St # 1216	G18803	06/16/2025		195.25
Bill	Hy-Vee Main St # 1216	G18752	06/16/2025		113.61
Bill	Hy-Vee Main St # 1216	G18836	06/16/2025		150.00
Bill	Hy-Vee Main St # 1216	G18843	06/16/2025		140.88
Bill	Hy-Vee Main St # 1216	G18810	06/23/2025		200.00
Bill	Hy-Vee Main St # 1216	G18876	06/23/2025		148.67
Bill	Hy-Vee Main St # 1216	G18904	06/23/2025		137.06
Bill	Purple Hangar	G18905	06/30/2025		40.50
Bill	Purple Hangar	G18917	06/30/2025		93.26
Bill	Purple Hangar	G18923	06/30/2025		60.00
Jun 10 - 30, 25					3,060.94

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Cash Basis

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TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
 June 10 2025 - June 30 2025

Date	Num	Name	Memo	Paid Amount
Expense				
439 · Office Supplies & Service GA				
06/30/2025	C117402...	F & M Credit Card	Steel Key Cabinet	36.41
06/30/2025	C117402...	F & M Credit Card	personalized name tag	13.63
06/30/2025	C117402...	F & M Credit Card	chair mat	39.00
06/30/2025	C117402...	F & M Credit Card	Smart Sign Employees only	38.91
Total 439 · Office Supplies & Service GA				127.95
440 · Work/Training Program/Transport				
06/30/2025	C117402...	F & M Credit Card	KCAP Annual Meeting 2025	33.85
06/30/2025	C117402...	F & M Credit Card	2025 Virtual Workshop	25.00
Total 440 · Work/Training Program/Transport				58.85
602 · Gen Assistance - Rent				
06/11/2025	25783	LL KCHA	G18882 Shelter Assist	62.00
06/12/2025	25787	LL Finzel, Paul	G18892 Shelter Assist	439.00
06/12/2025	25788	LL Thomas & Janice Glasn...	G18890 Shelter Assist	325.00
06/16/2025	25790	LL Wilcox Properties	G18899 Shelter Assist	400.00
06/20/2025	25793	LL Curtis, Michael	G18914 Shelter Assist	439.00
06/20/2025	25794	LL KCHA	G18903 Shelter Assist	11.00
06/26/2025	25802	LL Finzel, Paul	G18928 Shelter Assist	439.00
06/30/2025	25805	LL Vanguard Properties, LLC	G18947 Shelter Assist	439.00
06/30/2025	25806	LL KCHA	G18942 Shelter Assist	11.00
06/30/2025	25807	LL KCHA	G18944 Laundry Assist	20.00
Total 602 · Gen Assistance - Rent				2,585.00
603 · Gen Assistance - Utilities				
06/11/2025	25785	AMEREN ILLINOIS	1954972127 G18886 Utility Assist	114.36
06/23/2025	25800	AMEREN ILLINOIS	2427416001 Utility Assist	102.97
Total 603 · Gen Assistance - Utilities				217.33
605 · Gen Assistance - P & H				
06/12/2025	25789	Purple Hangar	G18815 Clothing Assist	50.00
Total 605 · Gen Assistance - P & H				50.00
612 · Gen Assistance - Misc/Lndry/Tra				
06/11/2025	25784	LL KCHA Laundry	G18885 Laundry Assist	20.00
06/16/2025	25791	Farmers Insurance	G18898 Other Assist	62.96
06/20/2025	25797	LL Oakbrook Corp/Mary All...	G18916 Laundry Assist	20.00
06/30/2025	25809	LL Oakbrook Corp/Mary All...	G18939 Laundry Assist	20.00
Total 612 · Gen Assistance - Misc/Lndry/Tra				122.96

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Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
June 10 2025 - June 30 2025

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Date	Num	Name	Memo	Paid Amount
614 - Emergency Assistance - Utility				
05/11/2025	25786	AMEREN PLEDGE		1,000.00
06/23/2025	25801	City WATER Galesburg		337.45
06/26/2025	25803	City WATER Galesburg		328.54
06/26/2025	25804	City WATER Galesburg		328.54
Total 614 - Emergency Assistance - Utility				1,994.53
Total Expense				5,156.62
Net Income				-5,156.62