

CITY OF
GALESBURG
ILLINOIS

July 21, 2025

City Council Agenda



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



CITY OF
GALESBURG
ILLINOIS



City Council Meeting Agenda

City Council Chambers

July 21, 2025

6:00 p.m.	Roll Call	Pledge of Allegiance
		Invocation
	Approve	Minutes from July 7, 2025

Public Comment

Consent Agenda #2025-14

25-3029	Bid	Rescind approval of surplus city owned vacant real estate parcel to Karla Johnson
25-3030	Bid	Approve sale of surplus city owned vacant real estate parcel to Tuesday Spinks
25-2021	Resolution	Acceptance of IHDA Home Repair and Accessibility Grant
25-8013	Bills and Advance Checks	Approval and warrants drawn in payment of same

Passage of Ordinances and Resolutions

25-1012	Ordinance	Amending provisions for Solar Energy Systems (Final Reading)
25-1013	Ordinance	Amending provisions for Wind Energy Systems (Final Reading)
25-2022	Resolution	Plat of dedication for Mayo Drive
25-2023	Resolution	Purchase of 224 S. Seminary Street

Bids, Petitions and Communications

25-3023 <i>TABLED</i>	Bid	Demolition of the former Maple Avenue Fire Station
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25-3031 Bid City Hall Building Maintenance

City Manager's Report

Miscellaneous Business (Agreements, Approvals, Etc.)

Town Business

25-9017 Approve Bills

25-9018 Receive FY 2024 Annual Comprehensive Financial Report

Closing Comments

Adjournment



CITY MANAGER'S OFFICE

Operating Under Council – Manager Government Since 1957

CITY COUNCIL MEETING

City Manager's Report

July 21, 2025

CONSENT AGENDA #2025-14

Item 25-3029 Rescind Approval of Surplus City Owned Vacant Real Estate Parcel to Karla Johnson

Staff recommend rescinding July 7, 2025, City Council action awarding the sale of the vacant lot formerly known as 782 E. Berrien Street to Karla Johnson for \$100.00. The property received multiple bids for the same amount, with preference to be given to the bidder owning neighboring property, as noted in the original recommendation. Due to an administrative error, the neighboring property owner was listed as Karla Johnson. However, Tuesday Spinks is the neighboring property owner. Rescinding the original approval is necessary to correct the record and allow the transfer of the property to the appropriate bidder.

Item 25-3030 Approve Sale of Surplus City Owned Vacant Real Estate Parcel to Tuesday Spinks

Staff recommend approval of the sale of the vacant lot formerly known as 782 E. Berrien Street, to Tuesday Spinks for \$100.00. The property was included in the group of City-owned parcels approved for sale on July 7, 2025. The property received multiple bids for the same amount, with preference to be given to the bidder owning neighboring property, as noted in the original recommendation. Due to an administrative error, the neighboring property owner was listed as Karla Johnson. However, Tuesday Spinks is the neighboring property owner. Staff have confirmed the correction aligns with standard procedures for offering surplus property to neighboring owners when bids are equal. The sale will generate \$100.00 in revenue and eliminate ongoing maintenance costs.

Item 25-2021 Acceptance of IHDA Home Repair and Accessibility Grant

Staff recommend approval of a resolution accepting a \$600,000 grant from the Illinois Housing Development Authority's Home Repair and Accessibility Program (HRAP), Round 2. The grant will fund health, safety, energy efficiency, and accessibility repairs for low- and very low-income homeowners, with up to \$50,000 available per home and \$25,000 for roofing repairs. The City anticipates rehabilitating 10–12 homes over the two-year program, with no local match required. This is the City's fourth award through IHDA's housing rehab programs, having previously completed 22 projects. The program will be administered in partnership with the Western Illinois Regional Council (WIRC), with funds reimbursed by IHDA on a per-project basis.

Item 25-8013 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 25-1012 Amending Provisions for Solar Energy Systems (Final 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 (Final 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.

Item 25-2022 Plat of Dedication for Mayo Drive

Staff recommend approval of a resolution authorizing the acceptance of right-of-way along N. Seminary Street and across from Mayo Drive, in accordance with the development agreement previously approved with Graham Hospital Association. The right-of-way is associated with the creation of a second entrance to the property at 2028 N. Seminary Street, aligned with Mayo Drive to improve vehicular safety and access. The developer has completed all public improvements outlined in the agreement, including the entrance and sidewalk construction, which have been inspected and approved by City staff. With acceptance of the improvements by resolution and Plat of Dedication, the City will assume responsibility for ongoing maintenance and repair. There is no budget impact associated with this action.

Item 25-2023 Purchase of 224 S. Seminary Street

Staff recommend approval of a resolution authorizing the purchase of property located at 224 S Seminary Street for \$82,000, along with \$1,400 in moving expenses and \$1,000 in attorney fees, for a total cost of \$84,400. The property is currently owned by the Galesburg Serenity Club, which has agreed to the appraised value as the final purchase price. The seller's request for relocation

and legal cost assistance is consistent with standard practices for such acquisitions. This property acquisition is a strategic component of the City's ongoing redevelopment efforts in the area. The City already owns adjacent parcels at 236, 238, and 240 S Seminary Street; acquiring 224 S Seminary will complete the assembly of these contiguous properties, enabling comprehensive site planning and positioning the area for future development opportunities. Funding for the purchase will be provided through the Tax Increment Financing (TIF) District #4 Fund.

BIDS, PETITIONS AND COMMUNICATIONS

Item 25-3023 Demolition of the Former Maple Avenue Fire Station (Tabled July 7, 2025)

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, is provided for council consideration. 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 25-3031 City Hall Building Maintenance

Staff recommend approval of the proposal submitted by Hein Construction Co Inc. in the amount of \$38,400.00 for the design and renovation of the multi-purpose meeting and breakroom in City Hall. The existing cabinetry and countertops are original to the building and have exceeded their useful life. The scope of work includes removal and replacement of deteriorated cabinetry and stained ceiling tiles, expansion of countertop and lower cabinet areas, installation of new electrical receptacles, and plumbing modifications, and new flooring. Painting was completed in 2024. Four proposals were received, with Hein Construction Co Inc. submitting the low and best proposal. Work is expected to begin on or after August 1, 2025, and be completed by November 1, 2025. Funding is available through Fund 019-1910, City Hall Buildings and Grounds.

CITY MANAGER'S REPORT

MISCELLANEOUS BUSINESS (Agreements, Approvals, Etc.)

TOWN BUSINESS

Item 25-9017 Town Bills

Item 25-9018 FY 2024 Annual Comprehensive Financial Report

Respectfully submitted,

Eric Hanson
City Manager



City Council Meeting

Agenda Item Overview

July 21, 2025

AGENDA ITEM: Rescind bid approval of a vacant lot formerly 782 E Berrien.

SUMMARY RECOMMENDATION: The City Manager, Community Development Director, Code Compliance Supervisor, and Purchasing Agent recommend that the City Council rescind the July 7, 2025 bid approval to Karla Johnson in the amount of \$100 for the purchase of a vacant lot formerly known as 782 E Berrien.

BACKGROUND: On July 7, 2025, City Council approved the bid from Karla Johnson in the amount of \$100 for the vacant lot formerly known as 782 E Berrien. The property received multiple bids for the same amount, with preference to be given to the bidder owning neighboring property, as noted in the original recommendation. Due to an administrative error, the neighboring property owner was listed as Karla Johnson. However, Tuesday Spinks is the neighboring property owner. Rescinding the original approval is necessary to correct the record and allow the transfer of the property to the appropriate bidder.

City staff recommend rescinding the original bid approval to Karla Johnson so the property can be transferred to the proper bidder.

BUDGET IMPACT: None

SUPPORTING DOCUMENTS: None



City Council Meeting

Agenda Item Overview

July 21, 2025

AGENDA ITEM: Reapprove the sale of a vacant lot formerly known as 782 E Berrien.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend approval of a bid for \$100 by Tuesday Spinks for the vacant lot formerly known as 782 E Berrien.

BACKGROUND: The sale of the vacant lot, formerly known as 782 E. Berrien, was included in the group of City-owned parcels approved for sale on July 7, 2025. The property received multiple bids for the same amount, with preference to be given to the bidder owning neighboring property, as noted in the original recommendation. Due to an administrative error, the neighboring property owner was listed as Karla Johnson. However, Tuesday Spinks is the neighboring property owner. Staff have confirmed the correction aligns with standard procedures for offering surplus property to neighboring owners when bids are equal. The sale will generate \$100.00 in revenue and eliminate ongoing maintenance costs.

BUDGET IMPACT: Based upon the recommended action, the City would collect \$100.00 for the sale of the property. The City would eliminate all yearly maintenance costs associated with the property. Funds received from the sale will go into fund 23 Property Redevelopment.

SUPPORTING DOCUMENTS:

1. Location Map of the property.



Community Development Department
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Tract #07

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The information included in this map is intended to be advisory only and is NOT designed or intended to be used as a substitute for an accurate field survey, as performed by a Registered Land Surveyor, to determine precise property location



City Council Meeting

Agenda Item Overview

July 21, 2025

AGENDA ITEM: Resolution accepting a grant from the Illinois Housing Development Authority's Home Repair and Accessibility Program

SUMMARY RECOMMENDATION: The City Manager and Director of Community Development recommend approval of the Resolution accepting the grant from the Illinois Housing Development Authority's (IHDA) Home Repair and Accessibility Program (HRAP) Grant.

BACKGROUND: The City was awarded \$600,000 in the Illinois Housing Development Authority's Home Repair and Accessibility Program (HRAP) Round 2. The City of Galesburg has been awarded this grant once before in 2023 with the award of \$400,000 completing eight homes. Previously, this program was called the Single Family Rehab Program. The City of Galesburg was awarded that grant twice with the first award of \$378,000 completing eight homes and the second award of \$580,000 completing six homes.

The purpose of this grant is to assist low-income and very low-income homeowners with repairs to preserve the long-term viability and habitability of their residence including health, safety, and energy efficiency repairs to their homes, as well as accessibility improvements. Income eligible homeowners may receive up to \$50,000 in financial assistance for housing rehabilitation and accessibility issues, and up to \$25,000 for those with roofing issues. This is a two-year program and IHDA reimburses grantees as funds are spent on a per project basis.

The City is working with Western Illinois Regional Council (WIRC) in coordinating this grant and will be able to rehabilitate approximately 10-12 single family homes depending on the program option approved.

BUDGET IMPACT: No local match funds are required.

SUPPORTING DOCUMENTS:

1. Resolution accepting IHDA HRAP R2 grant.
2. Officers Certificate of Incumbency

Resolution No. _____

RESOLUTION ACCEPTING A GRANT UNDER
THE ILLINOIS HOUSING DEVELOPMENT AUTHORITY'S HOME REPAIR &
ACCESSIBILITY PROGRAM
PID#52582

WHEREAS, the City Council of Galesburg, an Illinois unit of local government (the “ULG”) met on July 21st, 2025 and adopted the following resolution all of which is in accordance with the laws of the State of Illinois, and the By-Laws of the ULG; and

WHEREAS, the Illinois Housing Development Authority (the “Authority”) has agreed to issue to the ULG a grant in an amount not to exceed \$600,000 and 00/100 Dollars (\$600,000.00) (the “Grant”) from the Home Repair & Accessibility Program the “Program”), and the ULG will use the Grant funds solely and exclusively for eligible activities in connection with the Program and for no other purpose; and

WHEREAS, the City Council deems it to be in the best interest of the Organization to accept the Grant; and

THEREFORE, BE IT RESOLVED, the City Council of the ULG hereby authorizes the acceptance of the Grant; and

FURTHER RESOLVED that the ULG is authorized to enter into a grant agreement for the Program (the “Agreement”) with the Authority wherein the ULG agrees to perform Program services in return for the Grant; and

FURTHER RESOLVED that the ULG hereby accepts the Grant, agrees to deliver and/or execute the Agreement and any and all other instruments, certifications and agreements as may be necessary or desirable for the ULG to perform all of its obligations and duties under the Program (including any amendments, other agreements or supplements); and

FURTHER RESOLVED that the Mayor of the Unit of local government, without the necessity or requirement for the signature of another person, is hereby authorized, empowered, and directed to execute on behalf of the Organization the Agreement and all other documents and instruments relating to the Grant to be delivered to the Authority in connection with the closing of the Grant and take such further action on behalf of the Organization as they deem necessary to effectuate the foregoing Resolutions; and

FURTHER RESOLVED that the Corporate Authorities of the City hereby ratifies, authorizes, confirms and approves any prior action of the Organization taken in furtherance of the foregoing resolutions and any and all documents and instruments previously executed on behalf of the Organization in connection with the Grant.

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

**OFFICER’S CERTIFICATE AND
CERTIFICATE OF INCUMBENCY**

This Officer’s Certificate and Certificate of Incumbency (the “Certificate”) is being furnished to the Illinois Housing Development Authority (the “Authority”) in connection with the grant being made by the Authority to the City of Galesburg, an Illinois unit of local government (the “ULG”) in connection with the Authority’s Housing Repair and Accessibility Program.

The undersigned hereby certifies that:

- (a) The undersigned has full power and authority to execute and deliver this Certificate on behalf of the ULG.
- (b) Attached hereto as **Exhibit A** is a true, correct and complete copy of the resolutions duly adopted by the ULG on July 21st, 2025 and such resolutions have not been amended, rescinded or revoked and remain in full force and effect on the date hereof; and
- (c) The following persons have been duly elected to the positions in the ULG set opposite their respective names and continue to serve in such positions on the date hereof, and that the signatures opposite their respective names are their genuine signatures:

<u>Name</u>	<u>Position</u>	<u>Signature</u>
<u>Peter Schwartzman</u>	Mayor	_____
<u>Kelli Bennewitz</u>	City Clerk	_____

IN WITNESS WHEREOF, the undersigned has executed this Certificate on this ____ day of _____, 20____.

City of Galesburg,
an Illinois unit of local government

By: _____
Name: Ericka Gugliotta
Its: Deputy City Clerk

Accounts Payable

Transactions by Account



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25-8013

User: shelms
 Printed: 07/15/2025 - 2:10PM
 Batch: 00021.07.2025

Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Stratus Networks, Inc	07/25 service - Acct #7483	07/15/2025	507.98	
001-0000-10407-00	Amanda Jennings	Cell Phone Allowance - AJennings	06/30/2025	15.00	
001-0000-10701-00	10-41, Inc	01/26 - 08/26 - 10-41 services	07/15/2025	1,266.67	
001-0000-10701-00	10-41, Inc	01/26 - 08/26 - 10-41 services	07/15/2025	1,266.67	
001-0000-10701-00	Galesburg Rotary Foundation	01/26 - 08/26 - members dues	07/15/2025	153.33	
001-0000-10701-00	NFPA - Nat'l Fire Protection Assn.	01/26 - 06/26 - NFPA membership	07/15/2025	112.50	
001-0000-10801-00	Advance Auto Parts	solenoids	07/15/2025	86.34	
001-0000-10801-00	Advance Auto Parts	oil filters	06/30/2025	7.04	
001-0000-10801-00	Advance Auto Parts	solenoid	06/30/2025	40.35	
001-0000-10801-00	Valley Distribution Corp.	motor oil - Cust #24096	06/30/2025	876.70	
001-0000-10801-00	Nichols Diesel Service, Inc	filters	06/30/2025	175.76	
001-0000-20103-00	Mechanical Service Inc.	Retainage - Demo 2233 Veterans Dr (Fire Training Tower) -App #1	07/15/2025	-1,230.00	
001-0000-22007-00	Treasurer of the State of Illinois	06/25 sex offender registration collections fund 527	07/15/2025	10.00	
001-0000-22007-00	Illinois Office of the Attorney Gener	06/25 sex offender registration fund 0958	07/15/2025	60.00	
001-0000-22007-00	Illinois State Police	06/25 offender registration fund	07/15/2025	60.00	
Subtotal for Divison: 0000				3,408.34	
001-0105-54000-00	Bradley Hix	Cell Phone Allowance	06/30/2025	30.00	
001-0105-54000-00	Dwight White	Cell Phone Allowance	06/30/2025	30.00	
001-0105-54000-00	Gregory Saul	Cell Phone Allowance	06/30/2025	30.00	
001-0105-54000-00	Steve Cheesman	Cell Phone Allowance	06/30/2025	30.00	
001-0105-54000-00	Heather Acerra	Cell Phone Allowance	06/30/2025	30.00	
001-0105-61000-00	Allegra Print & Imaging	magnetic name badges	07/15/2025	59.09	
Subtotal for Divison: 0105				209.09	
001-0110-54000-00	Cathy St George	Cell Phone Allowance	06/30/2025	30.00	
001-0110-54000-00	Eric Hanson	Cell Phone Allowance	06/30/2025	30.00	
001-0110-54000-00	Kristin Robinson	Cell Phone Allowance	06/30/2025	30.00	
001-0110-55000-00	Galesburg Rotary Foundation	08/25 - 12/25 - members dues	07/15/2025	76.67	

Account Number	Vendor	Description	Date	Amount	PO No
001-0110-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	15.87	
001-0110-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.28	
Subtotal for Divison: 0110				213.82	
001-0115-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	45.50	
001-0115-51000-00	Knox County Recorders Office	06/25 Laredo service	07/15/2025	22.25	
001-0115-54000-00	Kelli Bennewitz	Cell Phone Allowance	06/30/2025	30.00	
001-0115-54000-00	Ericka Gugliotta	Cell Phone Allowance	06/30/2025	30.00	
001-0115-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	63.47	
001-0115-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	90.99	
Subtotal for Divison: 0115				282.21	
001-0120-54000-00	Amanda Willett	Cell Phone Allowance	06/30/2025	30.00	
001-0120-54000-00	Jessica Pease	Cell Phone Allowance	06/30/2025	30.00	
001-0120-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	15.87	
001-0120-61000-00	Allegra Print & Imaging	magnetic name badges	07/15/2025	29.55	
001-0120-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.28	
Subtotal for Divison: 0120				136.70	
001-0145-51000-00	Knox County Sheriff-Civil Agency	Served Disposition	07/15/2025	58.00	
001-0145-51000-00	Knox County Sheriff-Civil Agency	Served Disposition	07/15/2025	58.00	
001-0145-51000-00	Knox County Sheriff-Civil Agency	Served Disposition	07/15/2025	58.00	
001-0145-51000-00	Knox County Sheriff-Civil Agency	Served Disposition	07/15/2025	58.00	
001-0145-51000-00	Peoria County Sheriff	served paperwork 2024OV000286	07/15/2025	23.00	
001-0145-51000-00	Knox County Sheriff-Civil Agency	Served Disposition	07/15/2025	58.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	301.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	373.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	55.75	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,091.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,055.55	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,014.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	10,938.20	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	585.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	139.75	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	2,483.25	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	225.75	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	376.25	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	412.75	

Account Number	Vendor	Description	Date	Amount	PO No
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	602.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	111.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	903.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	105.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,135.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	974.25	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	3,230.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,718.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	11,632.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	420.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	6,401.75	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,155.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	315.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	752.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,587.83	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	111.50	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,155.00	
001-0145-51010-00	Barash & Everett, LLC	06/25 legal services - administrative hearing officer	07/15/2025	580.00	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	1,185.75	
001-0145-51010-00	Davis & Campbell LLC	06/25 legal services	07/15/2025	633.00	
001-0145-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	15.87	
001-0145-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.28	
Subtotal for Divison: 0145				54,122.98	
001-0160-59516-00	Matthew Reed	06/16 - AV Services	07/15/2025	120.00	
001-0160-59516-00	Jeffrey R Cervantez	05/25 AV services	07/15/2025	156.00	
Subtotal for Divison: 0160				276.00	
001-0205-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	83.13	
001-0205-51000-00	US Sterling Capital Corp., Inc.	EvaBank	07/15/2025	235.00	
001-0205-54000-00	Tanya Billeter	Cell Phone Allowance	06/30/2025	30.00	
001-0205-54000-00	Denise Hensley	Cell Phone Allowance	06/30/2025	30.00	
001-0205-54000-00	Bobbi Chockley	Cell Phone Allowance	06/30/2025	30.00	
001-0205-54000-00	Sharon Heiden	Cell Phone Allowance	06/30/2025	30.00	
001-0205-54000-00	Tifani Miller	Cell Phone Allowance	06/30/2025	30.00	
001-0205-54000-00	Jennifer O'hern	Cell Phone Allowance	06/30/2025	30.00	
001-0205-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	63.47	

Account Number	Vendor	Description	Date	Amount	PO No
001-0205-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	106.68	
		Subtotal for Divison: 0205		668.28	
001-0207-54000-00	Kerzi Peterson	Cell Phone Allowance	06/30/2025	30.00	
001-0207-54000-00	Cameron Lemaster	Cell Phone Allowance	06/30/2025	30.00	
001-0207-54000-00	Orlando Lucero	Cell Phone Allowance	06/30/2025	30.00	
001-0207-55800-00	Tri-City Electric Company of Iowa	Grounding IT cabinets at the following locations - City Hall ser	07/15/2025	7,532.50	0000093019
		Subtotal for Divison: 0207		7,622.50	
001-0305-54000-00	Stephen Gugliotta	Cell Phone Allowance	06/30/2025	30.00	
001-0305-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	20.31	
001-0305-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	32.49	
		Subtotal for Divison: 0305		82.80	
001-0306-51000-00	Knox County Records Office	06/25 Laredo service	07/15/2025	22.25	
001-0306-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	7.00	
001-0306-54000-00	Eric Heiden	Cell Phone Allowance	06/30/2025	30.00	
001-0306-54000-00	Robert Elsbury	Cell Phone Allowance	06/30/2025	30.00	
001-0306-54000-00	Tammera Matejewski	Cell Phone Allowance	06/30/2025	30.00	
001-0306-54000-00	Daniel Koerner	Cell Phone Allowance	06/30/2025	30.00	
001-0306-54000-00	Richard Slagel	Cell Phone Allowance	06/30/2025	30.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up services - 108 Blaine Ave	07/15/2025	546.77	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - vl west of 60 Public Sq	07/15/2025	250.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1210 Grand Ave	07/15/2025	170.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up services - 362 N Broad St	07/15/2025	634.80	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1060 E North St	07/15/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 314 Lombard St	07/15/2025	400.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 573 Olive	07/15/2025	200.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 239 Blaine Ave	07/15/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 39 S Chambers	07/15/2025	400.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 357 N Chambers St	07/15/2025	3,202.72	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1074 E South St	07/15/2025	550.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1295 E North	07/15/2025	550.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 586 Jefferson	07/15/2025	100.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 507/513 N Cedar	07/15/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1456 Brown Ave	07/15/2025	70.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 594 N West St	07/15/2025	100.00	
001-0306-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	73.63	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-61000-00	Office Specialists, Inc.	spoons, knives, key tags, pens, tape dispenser, cleaning wipes	07/15/2025	49.52	
001-0306-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	107.23	
Subtotal for Divison: 0306				7,793.92	
001-0410-51000-00	Knox County Records Office	06/25 Laredo service	07/15/2025	22.25	
001-0410-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	7.00	
001-0410-54000-00	Finau Kolomalu	Cell Phone Allowance	06/30/2025	30.00	
001-0410-54000-00	Jamie West	Cell Phone Allowance	06/30/2025	30.00	
001-0410-54000-00	Aaron Gavin	Cell Phone Allowance	06/30/2025	30.00	
001-0410-54000-00	Matthew Kirgan	Cell Phone Allowance	06/30/2025	30.00	
001-0410-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	30.47	
001-0410-55800-00	Office Specialists, Inc.	Adobe License - Finau	07/15/2025	241.50	
001-0410-62500-00	Napa Auto Parts	switch #251	07/15/2025	21.98	
001-0410-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	48.73	
Subtotal for Divison: 0410				491.93	
001-0445-54000-00	Derek Poland	Cell Phone Allowance	06/30/2025	30.00	
001-0445-55500-00	Heritage-Crystal Clean, LLC	used oil pickup	07/15/2025	150.15	
001-0445-55500-00	Nichols Diesel Service, Inc	state & fed tests #152	07/15/2025	57.00	
001-0445-55500-00	Valley Distribution Corp.	barrel core - Cust #24096	06/30/2025	20.00	
001-0445-55700-00	Royal Cleaning Services	07/25 janitorial service	07/15/2025	292.00	
001-0445-57500-00	Vestis	06/25 service	07/15/2025	85.68	
001-0445-57500-00	Vestis	06/25 service	07/15/2025	85.68	
001-0445-62500-00	Advance Auto Parts	light #152	07/15/2025	8.50	
001-0445-62500-00	Midstate Manufacturing, Inc.	hydraulic fittings #167	07/15/2025	191.83	
001-0445-63000-00	Airgas Mid America Inc	electrode sticks	07/15/2025	229.00	
001-0445-63000-00	Advance Auto Parts	stud circuit breaker	07/15/2025	11.32	
001-0445-63000-00	Advance Auto Parts	grease, tie back	07/15/2025	16.68	
001-0445-63000-00	Advance Auto Parts	wire terminal clip	07/15/2025	17.40	
001-0445-63000-00	Batterton Auto Supply	tire repair patches, weights	07/15/2025	68.71	
001-0445-63000-00	Napa Auto Parts	wires, loom-splits	07/15/2025	65.50	
Subtotal for Divison: 0445				1,329.45	
001-0450-54000-00	Justin McNaught	Cell Phone Allowance	06/30/2025	30.00	
001-0450-54000-00	JR Knaack	Cell Phone Allowance	06/30/2025	30.00	
001-0450-54000-00	Robert Kelley	Cell Phone Allowance	06/30/2025	30.00	
001-0450-55500-00	Nichols Diesel Service, Inc	state & fed tests - #138	06/30/2025	57.25	
001-0450-55500-00	Nichols Diesel Service, Inc	state & fed tests - #107	06/30/2025	57.25	

Account Number	Vendor	Description	Date	Amount	PO No
001-0450-55500-00	Nichols Diesel Service, Inc	state & fed tests - #110	06/30/2025	57.25	
001-0450-62500-00	Ford of Galesburg	mirror #118	07/15/2025	274.62	
001-0450-62500-00	Ford of Galesburg	tube #117	07/15/2025	62.50	
Subtotal for Division: 0450				598.87	
001-0510-51000-00	10-41, Inc	08/25 - 12/25 - 10-41 services	07/15/2025	633.33	
001-0510-54000-00	Steffanie Cromien	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Christopher Hootman	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Magdalene Semington	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Ryne Sage	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Bryan Anderson	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Jason Shaw	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Patrick Kisler	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Anthony Oligney-Estill	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Kevin Legate	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Kyle A Winbigler	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Lane Mings	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54000-00	Mark McLaughlin	Cell Phone Allowance	06/30/2025	30.00	
001-0510-54500-00	Nathan Lewis	meals - high risk traffic stop - Macomb IL - NLewis	07/15/2025	14.00	
001-0510-54500-00	Noah Harlan	meals - high risk traffic stop - Macomb IL - NHarlan	07/15/2025	14.00	
001-0510-54500-00	Travis Smith	meals - police wellness training - Mount Vernon IL - TSmith	07/15/2025	111.00	
001-0510-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	158.70	
001-0510-57500-00	JSLK Management Iowa LLC	2025 Police Uniform Cleaning as per agreement - Anderson	07/15/2025	10.25	0000092889
001-0510-57500-00	JSLK Management Iowa LLC	2025 Police Uniform Cleaning as per agreement. Anderson	07/15/2025	10.25	0000092889
001-0510-61000-00	Office Specialists, Inc.	toner	07/15/2025	109.17	
001-0510-61000-00	Stamp Man Specialties	Chief Signature Stamp	07/15/2025	37.35	
001-0510-62500-00	Ford of Galesburg	sensor #030	07/15/2025	100.12	
001-0510-65500-00	Mobile Communications America In	radio batteries	07/15/2025	340.67	
001-0510-67500-00	Ray O'Herron Co., Inc.	shirts - Neve, Bailey	07/15/2025	435.68	
001-0510-67500-00	Ray O'Herron Co., Inc.	Ballistic Armor - Neve, Bailey	07/15/2025	639.05	
001-0510-67500-00	Ray O'Herron Co., Inc.	pants - RSage	07/15/2025	81.25	
001-0510-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	200.72	
Subtotal for Division: 0510				3,255.54	
001-0550-51000-00	Select Advantage	06/25 dispatcher assessment services - 5 testers	07/15/2025	125.00	
001-0550-54000-00	Amanda Jennings	Cell Phone Allowance	06/30/2025	15.00	
001-0550-54000-00	Joshua Simons	Cell Phone Allowance	06/30/2025	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0550-54000-00	Raymundo Martinez	Cell Phone Allowance	06/30/2025	30.00	
001-0550-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	349.13	
001-0550-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	189.62	
Subtotal for Divison: 0550				<u>738.75</u>	
001-0605-51000-00	10-41, Inc	08/25 - 12/25 - 10-41 services	07/15/2025	633.33	
001-0605-54000-00	Matthew Cain	Cell Phone Allowance	06/30/2025	30.00	
001-0605-54000-00	Donald Brackett	Cell Phone Allowance	06/30/2025	30.00	
001-0605-54000-00	James Pendergast	Cell Phone Allowance	06/30/2025	30.00	
001-0605-54000-00	Randy Hovind	Cell Phone Allowance	06/30/2025	30.00	
001-0605-54000-00	Jennifer Moser	Cell Phone Allowance	06/30/2025	30.00	
001-0605-54000-00	John Seitz	Cell Phone Allowance	06/30/2025	30.00	
001-0605-55000-00	Legacy Fire Apparatus	repairs of pump #61	07/15/2025	4,332.67	
001-0605-55000-00	NFPA - Nat'l Fire Protection Assn.	05/25 - 12/25 - NFPA membership	07/15/2025	112.50	
001-0605-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	253.88	
001-0605-55500-00	Air One Equipment Inc	SCBA fill station sampling	07/15/2025	195.00	
001-0605-55500-00	Air One Equipment Inc	SCBA fill station sampling	07/15/2025	165.00	
001-0605-55500-00	Air One Equipment Inc	SCBA fill station sampling	07/15/2025	165.00	
001-0605-55500-00	Truck Centers, Inc	repaired header def #61	07/15/2025	4,636.19	
001-0605-55500-00	MES Service Company LLC	SCBA hydrostatic testing & repairs	07/15/2025	4,823.89	
001-0605-55700-00	AMP Companies Inc	duct work - Brooks station	07/15/2025	1,650.00	
001-0605-55700-00	Mechanical Service Inc.	Demolition of 2233 Veterans Dr (Fire Training Tower) - App #1	07/15/2025	12,300.00	0000093018
001-0605-55700-00	Mechanical Service Inc.	repairs to toilet - central station	07/15/2025	574.94	
001-0605-61000-00	Office Specialists, Inc.	copy paper, pens	07/15/2025	61.85	
001-0605-62500-00	Advance Auto Parts	u-joint #56	07/15/2025	29.93	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	universal joint, drain valve	07/15/2025	153.25	
001-0605-66500-00	Duo-Safety Ladder Corporation	ladder	07/15/2025	805.27	
001-0605-66500-00	Lindstrom's	stove - Fremont station	07/15/2025	1,299.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - TYocum	07/15/2025	28.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	pants - TYocum	07/15/2025	60.00	
001-0605-67500-00	MES Service Company LLC	bunker boots - new hires	07/15/2025	1,054.24	
001-0605-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	146.06	
Subtotal for Divison: 0605				<u>33,660.00</u>	
Subtotal for Fund 001				<u><u>114,891.18</u></u>	
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of PCC Class SI	07/15/2025	374.38	0000092916

Account Number	Vendor	Description	Date	Amount	PO No
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of CLSM Flowable Mix 2	07/15/2025	234.38	
011-0000-66000-00	Tickle Asphalt Co., Ltd.	2025 Supply of Hot Mix Asphalt	07/15/2025	753.75	0000092910
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of PCC Class SI	07/15/2025	374.38	0000092916
011-0000-66000-00	Roanoke Concrete Products Co	2025 Supply of CLSM Flowable Mix 2	07/15/2025	281.25	0000092911
011-0000-66000-00	Galesburg Builders Supply, Inc	2025 Supply of PCC Class PP2	07/15/2025	638.75	0000092921
Subtotal for Divison: 0000				<u>2,656.89</u>	
Subtotal for Fund 011				<u><u>2,656.89</u></u>	
012-0000-76000-00	Gunther Construction Co., a div. of I	Widening & resurfacing Lake Storey Path	07/15/2025	71,587.33	0000093002
012-0000-76000-00	Klingner & Associates, P.C. - Archit	sleeping quarters renovation	07/15/2025	2,500.00	
Subtotal for Divison: 0000				<u>74,087.33</u>	
Subtotal for Fund 012				<u><u>74,087.33</u></u>	
013-0000-51000-00	Decision Optimization Technology -I	Pavement Management Services	07/15/2025	14,750.00	0000092784
013-0000-67500-00	Ray O'Herron Co., Inc.	Ballistic Armor - Neve, Bailey	07/15/2025	639.06	
013-0000-76000-00	Farnsworth Group, Inc.	Cooke Park Improvements Construction Administration	07/15/2025	11,989.30	0000092992
Subtotal for Divison: 0000				<u>27,378.36</u>	
Subtotal for Fund 013				<u><u>27,378.36</u></u>	
014-0000-51000-00	Bruner, Cooper and Zuck, Inc.	Material testing for the 2025 construction season	07/15/2025	1,056.00	0000092927
014-0000-64500-00	Galesburg Electric, Inc.	tape	07/15/2025	83.85	
014-0000-64500-00	Galesburg Electric, Inc.	tape	07/15/2025	41.35	
014-0000-64500-00	Traffic Safety Store, The	base cone w/ stencil	07/15/2025	613.11	
014-0000-66000-00	Tickle Asphalt Co., Ltd.	2025 Supply of High Performance Patch Mix	07/15/2025	1,765.40	0000092922
014-0000-66000-00	Galesburg Builders Supply, Inc	raising rings	07/15/2025	3,333.01	
Subtotal for Divison: 0000				<u>6,892.72</u>	
Subtotal for Fund 014				<u><u>6,892.72</u></u>	
016-0000-54000-00	Michael Ingles	Cell Phone Allowance	06/30/2025	30.00	
016-0000-54000-00	Andrew Swanson	Cell Phone Allowance	06/30/2025	30.00	
016-0000-54000-00	Travis Smith	Cell Phone Allowance	06/30/2025	30.00	
016-0000-54000-00	Timothy Spitzer	Cell Phone Allowance	06/30/2025	30.00	
016-0000-54000-00	Paul Vannaken	Cell Phone Allowance	06/30/2025	30.00	
016-0000-54000-00	Allison Buccalo	Cell Phone Allowance	06/30/2025	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
016-0000-67500-00	Military Memories and More	police shadow box for retirement	07/15/2025	250.00	
		Subtotal for Divison: 0000		430.00	
		Subtotal for Fund 016		430.00	
018-0000-62500-00	Coe Equipment, Inc	rudder valve #131	07/15/2025	359.81	
		Subtotal for Divison: 0000		359.81	
		Subtotal for Fund 018		359.81	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	06/25 radio ads	07/15/2025	583.00	
019-1905-51500-00	Prairie Fox Media LLC	06/25 - newspaper ad	07/15/2025	225.00	
019-1905-51500-00	WMOI - FM	06/25 radio ads	07/15/2025	265.00	
019-1905-54000-00	Cathleen Gibson	Cell Phone Allowance	06/30/2025	30.00	
019-1905-54000-00	Angela Buchen	Cell Phone Allowance	06/30/2025	30.00	
019-1905-54000-00	Don Miles	Cell Phone Allowance	06/30/2025	30.00	
019-1905-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	66.02	
019-1905-59511-00	Galesburg Tourism Fund	06/25 - tourism agreement	07/15/2025	15,833.33	
019-1905-59528-00	Galesburg Community Foundation	05/25 - 2% hotel/motel taxes	07/15/2025	29,236.72	
019-1905-59537-00	Knox Civic Center Authority	2025 - 3rd QTR tourism agreement	07/15/2025	25,000.00	
019-1905-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	89.51	
		Subtotal for Divison: 1905		71,388.58	
019-1910-55700-00	AMP Companies Inc	cleaned out roof drain, flushed line out	07/15/2025	899.00	
019-1910-55700-00	American Pest Control Inc	06/25 pest control	07/15/2025	50.00	
		Subtotal for Divison: 1910		949.00	
019-1911-55700-00	American Pest Control Inc	06/25 pest control	07/15/2025	65.00	
019-1911-55700-00	AMP Companies Inc	cleaned and serviced ice machine	07/15/2025	216.00	
019-1911-55700-00	Howe Overhead Doors, Inc.	installation of seals & rollers	07/15/2025	648.25	
019-1911-65000-00	Office Specialists, Inc.	toilet paper	07/15/2025	78.50	
019-1911-65000-00	Office Specialists, Inc.	paper towels	07/15/2025	46.05	
019-1911-65000-00	Office Specialists, Inc.	paper towels	07/15/2025	58.53	
		Subtotal for Divison: 1911		1,112.33	
019-1915-51000-00	Lacky Monument Co.	Engraved brick - Shragal	07/15/2025	32.00	
019-1915-54000-00	Michael Markley	Cell Phone Allowance	06/30/2025	30.00	
019-1915-54000-00	Aaron Young	Cell Phone Allowance	06/30/2025	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-54000-00	Jason Asbury	Cell Phone Allowance	06/30/2025	30.00	
019-1915-55500-00	Nichols Diesel Service, Inc	state & fed tests - #503	06/30/2025	57.25	
019-1915-55500-00	Nichols Diesel Service, Inc	state & fed tests #502	07/15/2025	58.50	
019-1915-55700-00	Knox County Landfill	06/25 service - acct #122	06/30/2025	133.73	
019-1915-55700-00	J.P. Benbow, Inc.	cleaned drain	07/15/2025	116.80	
019-1915-55700-00	Waste Management, Inc.	06/25 service - cust #63842-03000	06/30/2025	1,052.54	
019-1915-56000-00	Terry Allen, Inc	Bateman Park - Toilet Rental - 1 Handicap Unit 4/1/25 - 10/31/25	07/15/2025	180.00	0000092892
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit. One Day R	07/15/2025	70.00	0000092892
019-1915-56000-00	Terry Allen, Inc	Peck Park - Toilet Rental - 1 Regular Unit 4/1/25 - 10/31/25	07/15/2025	90.00	0000092892
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit 4/1/25 - 1	07/15/2025	90.00	0000092892
019-1915-57500-00	Vestis	06/25 service	07/15/2025	74.86	
019-1915-62500-00	MTI Distributing, Inc	rim #522	07/15/2025	443.54	
019-1915-62500-00	German-Bliss Equipment	seal #520	07/15/2025	35.15	
019-1915-62500-00	Advance Auto Parts	trailer light #526	07/15/2025	27.54	
019-1915-62500-00	German-Bliss Equipment	axle cover #520	07/15/2025	202.96	
019-1915-62500-00	Heritage Tractor LLC	wheel/bracket #541	07/15/2025	254.58	
019-1915-62510-00	Herr Petroleum Corp	574.2 gal diesel #2, 742.4 gal unleaded ethanol	07/15/2025	3,891.00	0000092880
019-1915-65000-00	Office Specialists, Inc.	nitrile gloves	07/15/2025	104.40	
019-1915-65500-00	Heritage Tractor LLC	fuel oil, comm line	07/15/2025	198.06	
019-1915-65500-00	Batterton Auto Supply	tire repair kit	07/15/2025	169.52	
019-1915-66000-00	Sherwin Williams Co.	paint	07/15/2025	341.09	
019-1915-66000-00	Galesburg Builders Supply, Inc	CA-6 Stone 2.15 TON	07/15/2025	82.24	
019-1915-66000-00	Galesburg Builders Supply, Inc	CA-6 Stone 8.950 ton	07/15/2025	342.34	
019-1915-66000-00	Galesburg Builders Supply, Inc	psi 2.5 CY	07/15/2025	400.00	
019-1915-66000-00	Galesburg Builders Supply, Inc	CA-5 7.26 Ton, CA-6 Stone 8.66 TON	07/15/2025	579.91	
019-1915-66500-00	Scott Equipment, LLC	blower	07/15/2025	149.99	
019-1915-68500-00	Hawkins, Inc	misc chemicals	07/15/2025	1,081.42	
Subtotal for Divison: 1915				10,349.42	
019-1920-54000-00	Bryan Luedtke	Cell Phone Allowance	06/30/2025	30.00	
019-1920-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	63.48	
019-1920-57500-00	Vestis	06/25 service	07/15/2025	58.23	
019-1920-62510-00	Herr Petroleum Corp	220.50 gal diesel #2, 261.9 gal unleaded ethanol	07/15/2025	1,432.25	0000092931
019-1920-63500-00	D & K Products	ignition takedown defoamer, trax foamer	07/15/2025	249.37	
019-1920-64000-00	Dunlop Sports Group Americas	golf clubs for resale	07/15/2025	478.13	
019-1920-64000-00	HORNUNG'S GOLF PRODUCTS, I	tour wrap for resale	07/15/2025	208.85	
019-1920-64125-00	Boxcar Express	sandwiches	07/15/2025	1,608.10	

Account Number	Vendor	Description	Date	Amount	PO No
019-1920-64125-00	Butch's Pizza Inc.	pizzas	07/15/2025	159.50	
019-1920-64125-00	Atlantic Coca-Cola	misc concessions	07/15/2025	76.50	
019-1920-64125-00	Atlantic Coca-Cola	misc concessions	07/15/2025	993.38	
019-1920-64125-00	Smithfield Direct, LLC	misc concessions	07/15/2025	90.00	
019-1920-64125-00	SCNS SPORTS FOODS	misc concessions	07/15/2025	137.60	
019-1920-64125-00	Smithfield Direct, LLC	misc concessions	07/15/2025	225.00	
019-1920-64125-00	Smithfield Direct, LLC	misc concessions	07/15/2025	135.00	
019-1920-65000-00	Office Specialists, Inc.	tape, binders, clipboards, pens, copy paper	07/15/2025	120.09	
019-1920-65000-00	Office Specialists, Inc.	trash bags	07/15/2025	45.44	
019-1920-65500-00	Napa Auto Parts	oil filters	07/15/2025	28.77	
019-1920-65500-00	Scott Equipment, LLC	line round	07/15/2025	56.99	
019-1920-65500-00	MTI Distributing, Inc	belts	07/15/2025	114.10	
019-1920-65500-00	MTI Distributing, Inc	tires, rims, air filter, v-belt deck, pulley-idler, blades	07/15/2025	2,069.24	
019-1920-66000-00	Lacky Monument Co.	Engraved bricks, Dennison,Carter,Johnson, Webber, Glas,Medina	07/15/2025	240.00	
019-1920-66500-00	Napa Auto Parts	fuse, couplers, fittings	07/15/2025	52.12	
019-1920-66500-00	Napa Auto Parts	drive ratchet	07/15/2025	56.00	
019-1920-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	21.05	
Subtotal for Divison: 1920				8,749.19	
019-1925-55700-00	J.P. Benbow, Inc.	repaired flush valve	07/15/2025	115.00	
019-1925-56000-00	Terry Allen, Inc	Campground - Toilet Rental - 4 Regular Units 4/10/25 to 10/13/25	07/15/2025	360.00	0000092892
019-1925-64000-00	The Home City Ice Company	bagged ice	07/15/2025	185.00	
019-1925-64000-00	Baxter's Firewood & Mulch	firewood bundles	07/15/2025	1,500.00	
Subtotal for Divison: 1925				2,160.00	
019-1930-55500-00	Appliance Parts Service Depot, Inc	service call for refrigerator	07/15/2025	75.00	
019-1930-64125-00	Atlantic Coca-Cola	misc concessions	07/15/2025	1,242.16	
019-1930-65000-00	Office Specialists, Inc.	trash bags, paper towels, toilet paper, disinfectant, hand soap	07/15/2025	405.06	
019-1930-66500-00	UniFirst First Aid Corp	AED pads	07/15/2025	113.19	
Subtotal for Divison: 1930				1,835.41	
019-1935-57500-00	Vestis	06/25 service	07/15/2025	454.48	
019-1935-67500-00	UniFirst First Aid Corp	AED pads	07/15/2025	113.18	
Subtotal for Divison: 1935				567.66	
019-1940-66500-00	UniFirst First Aid Corp	AED pads	07/15/2025	113.18	
Subtotal for Divison: 1940				113.18	

Account Number	Vendor	Description	Date	Amount	PO No
019-1945-55700-00	Getz Fire Equipment Co., Inc.	annual fire extinguisher service, hydrotest, fire extinguisher	07/15/2025	400.40	
		Subtotal for Divison: 1945		<u>400.40</u>	
019-1950-64125-00	Butch's Pizza Inc.	pizzas	07/15/2025	221.90	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	07/15/2025	834.09	
019-1950-64125-00	Atlantic Coca-Cola	misc concessions	07/15/2025	977.19	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	07/15/2025	832.95	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	misc concessions	07/15/2025	1,846.74	
019-1950-66500-00	UniFirst First Aid Corp	AED pads	07/15/2025	113.19	
019-1950-68500-00	Hawkins, Inc	misc chemicals	07/15/2025	1,086.92	
019-1950-68500-00	Hawkins, Inc	misc chemicals	07/15/2025	1,102.86	
019-1950-68500-00	Tri-State Water	misc chemicals	07/15/2025	85.18	
		Subtotal for Divison: 1950		<u>7,101.02</u>	
019-1965-54000-00	David Vandermeer	Cell Phone Allowance	06/30/2025	30.00	
019-1965-57500-00	Vestis	06/25 service	07/15/2025	47.24	
019-1965-62500-00	Scott Equipment, LLC	screws/rim #586	07/15/2025	119.25	
019-1965-65500-00	Scott Equipment, LLC	line rounds, belts	07/15/2025	263.98	
		Subtotal for Divison: 1965		<u>460.47</u>	
019-1975-54000-00	Cris Fones	Cell Phone Allowance	06/30/2025	30.00	
019-1975-54000-00	Brandon Phillips	Cell Phone Allowance	06/30/2025	30.00	
		Subtotal for Divison: 1975		<u>60.00</u>	
		Subtotal for Fund 019		<u><u>105,246.66</u></u>	
020-0000-21503-00	Treasurer State of Illinois	closeout - Taxiway - Rehabilitate Taxiway B	07/15/2025	1,822.61	
020-0000-55500-00	Nichols Diesel Service, Inc	state & fed tests - #351	06/30/2025	57.25	
020-0000-55500-00	Alta Construction Equipment Illinois	diagnostics for warranty repair #357	07/15/2025	1,035.21	
020-0000-62500-00	Bedwell Farm Equipment	u-joint #360	07/15/2025	67.12	
020-0000-62500-00	Birkeys Farm Store, Inc	belts #352	07/15/2025	160.50	
020-0000-66000-00	Sherwin Industries, Inc	roadsaver sealant	07/15/2025	4,677.60	
		Subtotal for Divison: 0000		<u>7,820.29</u>	
		Subtotal for Fund 020		<u><u>7,820.29</u></u>	
023-0000-51000-00	Appraisal One, Inc	appraisal - 173 Garfield Ave	07/15/2025	750.00	
023-0000-83100-00	Basio Plumbing Heating & Cooling	removal/disposal water heater,install water heater-600 Greenleaf	07/15/2025	1,995.00	

Account Number	Vendor	Description	Date	Amount	PO No
023-0000-83100-00	Rock Solid Masonry LLC	brick work - 1319 S Seminary	07/15/2025	285.00	
		Subtotal for Divison: 0000		3,030.00	
		Subtotal for Fund 023		3,030.00	
030-0320-54000-00	Dedra Mannon	Cell Phone Allowance	06/30/2025	30.00	
030-0320-55500-00	Nichols Diesel Service, Inc	state & fed tests #2501 #2502	06/30/2025	115.50	
030-0320-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.75	
030-0320-55700-00	Mechanical Service Inc.	replaced photo eye component, installed rib relay	07/15/2025	569.26	
030-0320-61000-00	Office Specialists, Inc.	note pads	06/30/2025	13.88	
030-0320-61000-00	Office Specialists, Inc.	pens, hole punches, correction tape, sticky notes	06/30/2025	126.61	
030-0320-61000-00	Office Specialists, Inc.	paper	07/15/2025	18.60	
030-0320-62500-00	Napa Auto Parts	blower switch	06/30/2025	30.33	
030-0320-62500-00	Napa Auto Parts	u-joints	06/30/2025	93.40	
030-0320-62500-00	Napa Auto Parts	u-joints	06/30/2025	57.92	
030-0320-62500-00	Napa Auto Parts	u-joint	06/30/2025	29.78	
030-0320-62500-00	Napa Auto Parts	u-joints	06/30/2025	59.56	
030-0320-62500-00	Ascendance Trucks Eastern Iowa LL	vehicle batteries	06/30/2025	287.92	
030-0320-62510-00	Herr Petroleum Corp	265.7 gal unleaded ethanol	06/30/2025	737.21	0000092879
030-0320-62510-00	Herr Petroleum Corp	307.8 gal unleaded ethanol	06/30/2025	872.64	0000092879
030-0320-62510-00	Herr Petroleum Corp	333.6 gal unleaded ethanol	06/30/2025	925.59	0000092879
030-0320-62510-00	Herr Petroleum Corp	219.30 Gal unleaded ethanol	07/15/2025	577.76	0000092879
030-0320-62510-00	Herr Petroleum Corp	307.10 Gal unleaded ethanol	07/15/2025	809.08	0000092879
030-0320-62510-00	Herr Petroleum Corp	448 gal unleaded ethanol	06/30/2025	1,270.11	0000092879
030-0320-63000-00	Napa Auto Parts	terminal	06/30/2025	14.90	
030-0320-63000-00	O'Reilly Auto Parts	brush	06/30/2025	10.99	
030-0320-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	29.27	
		Subtotal for Divison: 0320		6,712.06	
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	150.00	
030-0370-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	195.00	
030-0370-54000-00	Kraig Boynton	Cell Phone Allowance	06/30/2025	30.00	
030-0370-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.74	
030-0370-55500-00	Nichols Diesel Service, Inc	state & fed tests - #2004	06/30/2025	57.25	
030-0370-55700-00	American Pest Control Inc	06/25 pest service	06/30/2025	65.00	
030-0370-55700-00	Mechanical Service Inc.	replaced photo eye component, installed rib relay	07/15/2025	569.27	

Account Number	Vendor	Description	Date	Amount	PO No
030-0370-57500-00	Cintas, Inc	06/25 service	06/30/2025	329.34	
030-0370-57500-00	Cintas, Inc	07/25 service	07/15/2025	244.55	
030-0370-62500-00	Ascendance Trucks Eastern Iowa LL	Returned Battery, Battery Core	05/27/2025	-777.66	
030-0370-62500-00	Ford of Galesburg	drive shaft assembly	06/30/2025	846.77	
030-0370-62500-00	Napa Auto Parts	switch, ac pressure sensor	06/30/2025	111.22	
030-0370-62500-00	O'Reilly Auto Parts	a/c switch	06/30/2025	70.51	
030-0370-62500-00	Napa Auto Parts	oil filter	06/30/2025	31.18	
030-0370-62500-00	Napa Auto Parts	switch	06/30/2025	77.57	
030-0370-62500-00	Ascendance Trucks Eastern Iowa LL	hydraulic filter	06/30/2025	557.04	
030-0370-62500-00	Kimball Midwest	hand cleaner	06/30/2025	313.04	
030-0370-62500-00	Napa Auto Parts	pipe gasket	06/30/2025	15.71	
030-0370-62500-00	Napa Auto Parts	switch, brake parts cleaner	06/30/2025	143.61	
030-0370-62500-00	Napa Auto Parts	batteries, core deposits	06/30/2025	418.38	
030-0370-62510-00	Herr Petroleum Corp	250 gal diesel #2	07/15/2025	775.22	0000092879
030-0370-62510-00	Herr Petroleum Corp	577.8 gal diesel #2	06/30/2025	1,885.30	0000092879
030-0370-63000-00	Batterton Auto Supply	steel weights	06/30/2025	26.66	
030-0370-63000-00	Napa Auto Parts	snap rings	06/30/2025	44.44	
030-0370-63000-00	Napa Auto Parts	lube brush, euro-paste	06/30/2025	53.38	
030-0370-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	29.28	
Subtotal for Divison: 0370				6,488.80	
Subtotal for Fund 030				13,200.86	
043-0000-51000-00	Speer Financial, Inc	disclosure statement fees - Go Bond 2016	07/15/2025	200.00	
Subtotal for Divison: 0000				200.00	
Subtotal for Fund 043				200.00	
044-0000-51000-00	Speer Financial, Inc	disclosure statement fees - Go Bond 2023	07/15/2025	200.00	
Subtotal for Divison: 0000				200.00	
Subtotal for Fund 044				200.00	
047-0000-51000-00	Speer Financial, Inc	disclosure statement fees - Go Bond 2013A	07/15/2025	200.00	
Subtotal for Divison: 0000				200.00	
Subtotal for Fund 047				200.00	

Account Number	Vendor	Description	Date	Amount	PO No
054-0000-20103-00	Hein Construction Co, Inc	Retainage - Hawthorne Pool Renovations Phase 2, App #9	07/15/2025	-5,730.69	
054-0000-20103-00	Hein Construction Co, Inc	Retainage - Hawthorne Pool Renovations Phase 2 App #8	07/15/2025	-25,342.73	
054-0000-51000-00	US Sterling Capital Corp., Inc.	Henderson State Bank	07/15/2025	240.00	
054-0000-63500-00	Timanda Landscaping & Garden Cer	bushes	07/15/2025	259.90	
054-0000-76000-00	Hein Construction Co, Inc	Hawthorne Pool Renovations Phase 2, App #9	07/15/2025	57,306.90	0000092750
054-0000-76000-00	Hein Construction Co, Inc	Hawthorne Pool Renovations Phase 2 App #8	07/15/2025	253,427.32	0000092750
Subtotal for Divison: 0000				280,160.70	
Subtotal for Fund 054				280,160.70	
057-0000-61700-00	Office Specialists, Inc.	pos system equipment	07/15/2025	2,064.00	
057-0000-61700-00	Office Specialists, Inc.	return of pos system equipment	07/15/2025	-2,416.00	
Subtotal for Divison: 0000				-352.00	
Subtotal for Fund 057				-352.00	
061-0000-10701-00	IL Environmental Protection Agency	01/26 - 07/26 - NPDES Billing - Acct #ILR002956 (A)	07/15/2025	291.67	
061-0000-10701-00	IL Environmental Protection Agency	01/26 - 07/26 - NPDES Billing - Act# ILG640273 (A)	07/15/2025	291.67	
061-0000-20101-00	ROSALIE ALDUS	ReissueVender Chk #100384 dtd 12/2/24 - Refund Check 010926-000	07/15/2025	25.18	
061-0000-20101-00	HANNAH BRADSHAW	Refund Check 068264-000, 1228 GARDEN LN	07/14/2025	160.00	
061-0000-20101-00	DORIS FISHER	Refund Check 066296-000, 1046 MCCLURE ST	07/14/2025	75.70	
061-0000-51000-00	Speer Financial, Inc	disclosure statement fees - Go Bond 2017	07/15/2025	200.00	
061-0000-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	166.24	
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	85.00	
061-0000-51000-00	Speer Financial, Inc	disclosure statement fees - Go Bond 2015	07/15/2025	200.00	
061-0000-51000-00	Knox County Records Office	06/25 Laredo service	07/15/2025	22.25	
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	85.00	
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	110.00	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Charter West Bank	07/15/2025	241.97	
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	06/30/2025	65.00	
061-0000-51000-00	Farnsworth Group, Inc.	Well #7 Siting Study and Test Well Observation	07/15/2025	3,600.00	0000092924
061-0000-51000-00	US Sterling Capital Corp., Inc.	First State Bank of Dequeen	07/15/2025	240.00	
061-0000-54000-00	Michael Mackey	Cell Phone Allowance	06/30/2025	30.00	
061-0000-54000-00	Scott Seiberlich	Cell Phone Allowance	06/30/2025	30.00	
061-0000-54000-00	Jerami Brown	Cell Phone Allowance	06/30/2025	30.00	
061-0000-54000-00	Justin McDonald	Cell Phone Allowance	06/30/2025	30.00	
061-0000-54000-00	Francis Rutledge	Cell Phone Allowance	06/30/2025	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-54000-00	Roger Mettler	Cell Phone Allowance	06/30/2025	30.00	
061-0000-55000-00	IL Environmental Protection Agency	07/25 - 12/25 - NPDES Billing - Acct #ILG640273 (A)	07/15/2025	208.33	
061-0000-55000-00	IL Environmental Protection Agency	07/25 - 12/25 - NPDES Billing - Acct #ILR002956 (A)	07/15/2025	208.33	
061-0000-55500-00	AMP Companies Inc	set parameter for high service pump	07/15/2025	212.00	
061-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	170.12	
061-0000-55500-00	AMP Companies Inc	repaired wire for motor	07/15/2025	381.47	
061-0000-55500-00	Foremost Industrial Technologies	REPAIR OF GRAVEL PACK #5 AT OQUAWKA PLANT	07/15/2025	11,144.27	0000093023
061-0000-55700-00	American Pest Control Inc	06/25 pest control	07/15/2025	40.00	
061-0000-61000-00	Office Specialists, Inc.	frames	07/15/2025	40.96	
061-0000-61000-00	Office Specialists, Inc.	frames	07/15/2025	36.06	
061-0000-61000-00	Office Specialists, Inc.	return frames	07/15/2025	-36.06	
061-0000-61000-00	Office Specialists, Inc.	folders, pens	07/15/2025	58.31	
061-0000-66000-00	USA Bluebook, Inc.	sign	07/15/2025	32.39	
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE (CL SI) - DELIVERED	07/15/2025	224.63	0000092901
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE (CL SI) - DELIVERED	07/15/2025	299.50	0000092901
061-0000-66000-00	Core & Main	chart paper	07/15/2025	259.04	
061-0000-66000-00	Roanoke Concrete Products Co	CONTROLLED LOW STRENGTH MATERIAL (CLSM) - DELIVE	07/15/2025	562.50	0000092901
061-0000-66000-00	USA Bluebook, Inc.	sign	07/15/2025	8.17	
061-0000-66000-00	USA Bluebook, Inc.	sign	07/15/2025	8.17	
061-0000-66500-00	Galesburg Electric, Inc.	rotary hammer	07/15/2025	628.05	
061-0000-68500-00	USA Bluebook, Inc.	misc chemicals	07/15/2025	699.67	
061-0000-68500-00	USA Bluebook, Inc.	misc chemicals	07/15/2025	26.52	
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	07/15/2025	4,435.60	0000092962
061-0000-68700-00	Core & Main	2025 Large Water Meters for Resale (Blanket PO. Will order as ne	07/15/2025	1,364.40	0000092962
061-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	124.64	
Subtotal for Divison: 0000				27,176.75	
Subtotal for Fund 061				27,176.75	
067-0000-51000-00	Knox County Records Office	06/25 Laredo service	07/15/2025	22.25	
067-0000-51000-00	SpringbrookSoftware LLC	06/25 CivicPay PayPad transaction fee	07/15/2025	83.13	
067-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	20.32	
067-0000-56000-00	Terry Allen, Inc	Pickard Road - Toilet Rental - 1 Regular Unit 3/21/25 to 11/16/2	07/15/2025	90.00	0000092892
067-0000-59501-00	Knox County Landfill	06/25 service - acct #121	06/30/2025	30,608.69	
067-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	16.63	
Subtotal for Divison: 0000				30,841.02	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 067				<u>30,841.02</u>	
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	
078-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	15.88	
078-0000-56534-00	Illinois Municipal League Risk Man	05/25 service - Claim# 23050K984062- Cust# 207	07/15/2025	54.64	
078-0000-56535-00	OSF Medical Group, Inc.	workers comp - dos 06/03/25 - pat #P636791911	07/15/2025	315.94	
078-0000-56535-00	OSF Occupational Medicine	workers comp - dos 06/23/25 - pat acct #0023239500	07/15/2025	164.66	
078-0000-56535-00	OSF Occupational Medicine	workers comp - dos 06/25/25 - pat acct #0023239600	07/15/2025	164.66	
078-0000-56535-00	Midwest Orthopaedic Center	workers comp - dos 05/29/25 - pat acct #404799	07/15/2025	231.97	
078-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/15/2025	31.28	
Subtotal for Divison: 0000				<u>1,239.03</u>	
Subtotal for Fund 078				<u>1,239.03</u>	
091-0000-20102-00	Galesburg Sanitary Dist.	06/25 credit card processing fees	07/15/2025	-3,159.90	
091-0000-20102-00	Galesburg Sanitary Dist.	05/25 postage for liens	07/15/2025	-19.30	
091-0000-20102-00	Galesburg Sanitary Dist.	05/25 lien & collection fees	07/15/2025	-207.58	
091-0000-20102-00	Galesburg Sanitary Dist.	07/25 sanitary district fees - less 3% collection fee	07/15/2025	-21,373.89	
091-0000-22003-00	Galesburg Sanitary Dist.	07/25 sanitary district fees	07/15/2025	712,463.07	
Subtotal for Divison: 0000				<u>687,702.40</u>	
Subtotal for Fund 091				<u>687,702.40</u>	
Report Total:				<u>1,383,362.00</u>	

Advance Checks and ACH Payments as of 7/15/2025

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/2/2025	0	Computershare	GO2013A Interest	047-0000-87300	17,240.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	030-0320-47500	58.50
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Vision Insurance Premium	078-0000-20315	3,099.40
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	019-1920-47500	72.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	014-0000-47500	72.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0205-47500	208.80
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0120-47500	57.60
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0115-47500	72.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	078-0000-47500	14.40
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0550-47500	86.40
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	067-0000-47500	9.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	030-0370-47500	58.50
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0305-47500	37.80
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0306-47500	165.60
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	020-0000-47500	9.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0110-47500	604.80
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	024-0000-47500	169.20
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0445-47500	27.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	019-1975-47500	36.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0207-47500	63.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	019-1905-47500	136.80
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0510-47500	417.60
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0410-47500	144.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	017-0000-47500	18.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	018-0000-47500	27.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	061-0000-47500	228.60
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0605-47500	180.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	001-0450-47500	63.00
7/2/2025	0	Dearborn National Life Insurance Co.	07/25 Life Insurance Premium	023-0000-47500	5.40
7/2/2025	0	Euclid Beverage	Liquor for golf concessions	019-1920-64125	217.95
7/2/2025	0	G & M Distributors	liquor for golf concessions	019-1920-64125	387.80
7/3/2025	0	Gunther Construction Co., a div. of UCM, Inc	Simmons Street Streetscape and Parking Lot H Project	013-0000-76000	239,327.72
7/3/2025	101302	Knox County Records Office	release 3 property maint liens	001-0160-51300	63.00
7/3/2025	101302	Knox County Records Office	file 63 weed/trash/demo liens	001-0160-51300	513.00
7/3/2025	0	Mechanical Service Inc.	Sewer repair 1614 N Seminary St	078-0000-56534	11,487.85
7/10/2025	0	Chuck Humes	07/08 - umped softball - 2 games	019-1940-51400	80.00
7/10/2025	0	Chuck Humes	07/02 - umped softball - 2 games	019-1940-51400	80.00

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/10/2025	0	Enterprise Fleet Management	07/25 Enterprise Vehicle Lease - #100 - Registration	019-1910-51000	12.50
7/10/2025	0	Enterprise Fleet Management	07/25 Enterprise Vehicle Lease - #100	058-0000-88300	623.78
7/10/2025	0	Enterprise Fleet Management	07/25 Enterprise Vehicle Lease - #100 - Registration	001-0305-51000	12.50
7/10/2025	0	Enterprise Fleet Management	07/25 Enterprise Vehicle Lease - #100 - Registration	001-0306-51000	25.00
7/10/2025	0	Gunther Construction Co., a div. of UCM, Inc	Simmons Street Streetscape and Parking Lot H Project	013-0000-76000	123,500.45
7/10/2025	0	James Hartshorn	07/07 - officiated vball - 3 games	019-1940-51400	120.00
7/10/2025	0	James Hartshorn	07/09 - officiated v-ball - 3 games	019-1940-51400	120.00
7/10/2025	101404	Knox County Records Office	File 32 weed/trash/demo liens	001-0160-51300	288.00
7/10/2025	0	Mike Hines	07/09 - officiated v-ball - 3 games	019-1940-51400	120.00
7/10/2025	0	Mike Hines	07/07 - officiated vball - 3 games	019-1940-51400	120.00
7/10/2025	0	Nathaniel Clark	07/08 - umped softball - 2 games	019-1940-51400	80.00
7/10/2025	0	Oneida Network Services, Inc	07/25 Internet - acct# 1101994 - Kerzi	001-0207-54000	50.00
7/10/2025	0	Ron Leitner	07/02 - umped softball - 2 games	019-1940-51400	80.00
7/11/2025	0	Bluefin Payment Systems	06/25 UB Webpayment credit card processing fee	067-0000-51000	2,134.58
7/11/2025	0	Bluefin Payment Systems	06/25 Paypad processing fees	061-0000-51000	1,124.79
7/11/2025	0	Bluefin Payment Systems	06/25 Paypad processing fees	001-0115-51000	59.52
7/11/2025	0	Bluefin Payment Systems	06/25 Paypad processing fees	001-0306-51000	9.67
7/11/2025	0	Bluefin Payment Systems	06/25 Paypad processing fees	067-0000-51000	562.41
7/11/2025	0	Bluefin Payment Systems	06/25 UB Webpayment credit card processing fee	061-0000-51000	4,269.16
7/11/2025	0	Bluefin Payment Systems	06/25 Paypad processing fees	001-0410-51000	9.67
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1955-51000	70.04
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1950-51000	1,622.92
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1960-51000	13.03
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1935-51000	225.53
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1925-51000	616.74
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1905-51000	376.09
7/11/2025	0	Cardconnect	06/25 Card Connect Credit card fees	019-1930-51000	172.05
7/11/2025	0	Euclid Beverage	Liquor for Golf Concessions	019-1920-64125	226.90
7/11/2025	0	Farmers & Mechanics Bank	05/25 F&M Bank Trust Fees	019-1905-51000	134.31
7/11/2025	0	Fortis	05/25 Gateway fees	019-1920-51000	213.15
7/11/2025	0	Fortis	06/25 Credit Card fees	019-1920-51000	1,480.51
7/11/2025	0	G & M Distributors	liquor for golf concessions	019-1920-64125	262.90
7/11/2025	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
7/11/2025	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
7/11/2025	0	Trey Yocum	Non Safety Boot	001-0605-67500	131.94
				Grand Total	\$ 415,406.86

City Council Meeting

Agenda Item Overview

July 21, 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 21, 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 21, 2025

AGENDA ITEM: Resolution authorizing the acceptance of right-of-way on N. Seminary Street and Mayo Drive

SUMMARY RECOMMENDATION: The City Manager and Public Works Director recommend approval of the resolution to authorize the acceptance of right-of-way on N. Seminary Street and Mayo Drive.

BACKGROUND: The City of Galesburg approved a development agreement with Graham Hospital Association at the May 20, 2024 City Council meeting for the purpose of creating a second entrance to the property under development at 2028 N. Seminary Street. The proposed entrance would align with the existing Mayo Drive, in order to establish an intersection that improves vehicular safety and accessibility for the current development and for any future development of the property. As part of the development agreement, the City agreed to accept conveyance of the site improvements deemed to be public improvements by resolution and Plat of Dedication, following the City's inspection and approval the improvements.

The site improvements, that include construction of the second entrance across from Mayo Drive and public sidewalk on N. Seminary Street, have been completed by the developer. City staff inspected the improvements and determined that the developer has satisfactorily completed all work approved and outlined in the development agreement. Upon acceptance of the public improvements, the City will be responsible for all maintenance, repair and replacement of the improvements. City staff recommend approval of the resolution authorizing the acceptance of the right-of-way along N. Seminary Street and across from Mayo Drive.

BUDGET IMPACT: There are no budget impacts in approving the resolution and acceptance of right-of-way.

SUPPORTING DOCUMENTS:

1. Resolution
2. Right-of-way plat

Resolution No. _____

**A RESOLUTION AUTHORIZING ACCEPTANCE OF RIGHT-OF-WAY LOCATED AT PARCEL
IDENTIFICATION NUMBER 99-03-226-008, GALESBURG, ILLINOIS**

WHEREAS, Graham Hospital Association is the owner of real property located at PARCEL IDENTIFICATION NUMBER 99-03-226-008, in Galesburg, Illinois;

WHEREAS, the City of Galesburg wishes to accept the dedication of right-of-way for the public improvements constructed on the parcel;

WHEREAS, Graham Hospital Association wishes to convey the right-of-way for the public improvements constructed on the parcel to the City of Galesburg, Illinois;

WHEREAS, the City Council finds that the acceptance of right-of-way is in the best interests of the citizens of Galesburg.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Galesburg, Knox County, Illinois as follows:

SECTION 1: The foregoing recitals are hereby incorporated in this Resolution as though fully set forth herein.

SECTION 2: The Mayor, City Clerk, City Manager, and City Attorney are directed to take any and all action necessary for the conveyance of right-of-way for the public improvements on the parcel:

Legal Description – Mayo Drive Right of Way Parcel

Part of Lot 4 in Benny Schachtrup Subdivision Phase 2 in part of the Northeast Quarter of Section 3, Township 11 North, Range 1 East of the Fourth Principal Meridian, City of Galesburg, Knox County, Illinois, as shown on Plat recorded May 1, 2015 as Document No. 1025457 in Book 41, page 38, more particularly described as follows:

Commencing at a concrete marker at the southeast corner of said Lot 4, thence North 88 degrees 49 minutes 10 seconds West (bearings based on Illinois State Plane Coordinate System, NAD83 (2011), West Zone, 1202) along the south line of said Lot 4, a distance of 6.00 feet; thence North 01 degrees 38 minutes 46 seconds East along a line parallel to the east line of said Lot 4, a distance of 613.63 feet to the Point of Beginning:

From the Point of Beginning, thence North 45 degrees 10 minutes 08 seconds West 22.14 feet; thence North 88 degrees 21 minutes 14 seconds West 113.00 feet; thence North 01 degrees 38 minutes 46 seconds East 70.00 feet; thence South 88 degrees 21 minutes 14 seconds East 112.00 feet; thence North 48 degrees 16 minutes 06 seconds East 23.59 feet; thence South 01 degrees 38 minutes 46 seconds West 101.35 feet to the Point of Beginning.

The above described Right-of-Way Parcel contains 9,301 square feet, more or less, or 0.214 acres, more or less.

Legal Description – North Seminary Street Right of Way Parcel

The east 6 feet of even width of Lot 4 in Benny Schachtrup Subdivision Phase 2 in part of the Northeast Quarter of Section 3, Township 11 North, Range 1 East of the Fourth Principal Meridian, City of Galesburg, Knox County, Illinois, as shown on Plat recorded May 1, 2015 as Document No. 1025457 in Book 41, page 38.

The above described Right-of-Way Parcel contains 6,941 square feet, more or less, or 0.159 acres, more or less.

SECTION 3: This Resolution shall be in full force and effect from and after its approval and passage 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

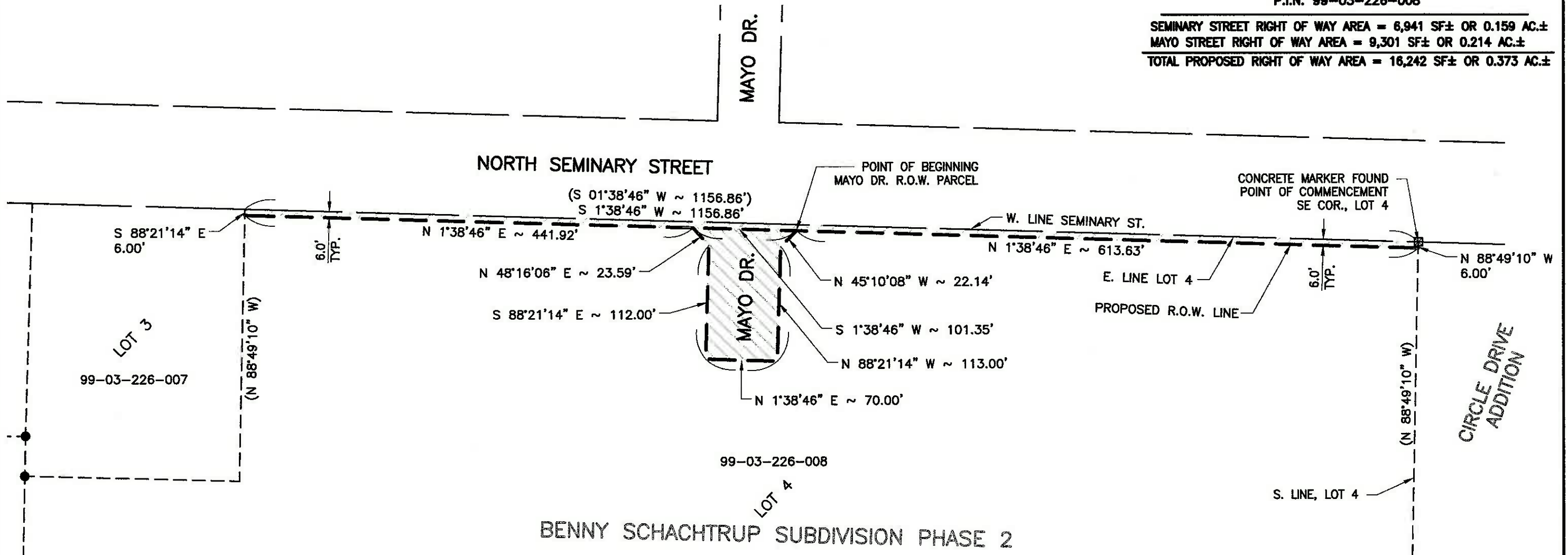
GALESBURG TOWNSHIP
T-11-N, R-1-E, 4TH P.M.

GRAHAM HOSPITAL ASSOCIATION

PART OF LOT 4 IN BENNY SCHACHTRUP SUBDIVISION PHASE 2
IN PART OF THE NORTHEAST QUARTER OF SECTION 3, TOWNSHIP
11 NORTH, RANGE 1 EAST OF THE FOURTH PRINCIPAL MERIDIAN,
CITY OF GALESBURG, KNOX COUNTY, ILLINOIS

P.I.N. 99-03-226-008

SEMINARY STREET RIGHT OF WAY AREA = 6,941 SF± OR 0.159 AC±
MAYO STREET RIGHT OF WAY AREA = 9,301 SF± OR 0.214 AC±
TOTAL PROPOSED RIGHT OF WAY AREA = 16,242 SF± OR 0.373 AC±



State of Illinois)
County of Peoria) SS

We, Maurer-Stutz, Inc., Professional Design Firm No. 184-005754, do hereby state that in our opinion this is a true and correct representation of a survey made for the City of Galesburg, County of Knox, Illinois.

Dated at Peoria, Illinois, this 1st day of July, 2025.

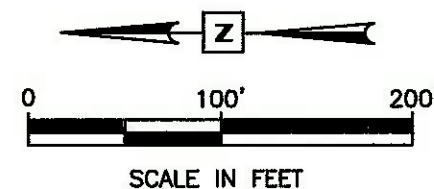


MAURER-STUTZ
ENGINEERS SURVEYORS

By:

Steven P. Ford

Steven P. Ford
Illinois Professional Land Surveyor #3653
License expires November 30, 2026



BEARINGS BASED ON ISPCS
NAD83 (2011), WEST ZONE 1202

LEGEND	
●	IRON MONUMENT FOUND
---	PROPOSED RIGHT OF WAY
()	RECORD OR PRIOR SURVEY DATA
▨	PROPOSED NEW RIGHT-OF-WAY AREA

NOTE:

SEE EXHIBIT A FOR LEGAL DESCRIPTION OF PROPOSED RIGHT-OF-WAY.

SECTION 3, TOWNSHIP 11 NORTH, RANGE 1 EAST, 4TH PRINCIPAL MERIDIAN
KNOX COUNTY, ILLINOIS

RIGHT OF WAY PLAT

NORTH SEMINARY ST. & MAYO DR. KNOX COUNTY, ILLINOIS



City Council Meeting

Agenda Item Overview

July 21, 2025

AGENDA ITEM: Resolution authorizing the purchase of 224 S Seminary St.

SUMMARY RECOMMENDATION: The City Manager and Director of Community Development recommend approval of the resolution to purchase the property located at 224 S Seminary St. for \$82,000, plus moving expenses of \$1,400 and attorney fees of \$1,000.

BACKGROUND: The City has completed an appraisal of 224 S Seminary Street, and all parties have agreed upon the appraised value as the final purchase price. The seller, Galesburg Serenity Club, has made a reasonable request for coverage of moving expenses and attorney fees, which is typical for such transactions.

This acquisition is a key step in the City's ongoing redevelopment efforts in this area. The City already owns the neighboring properties at 236, 238, and 240 S Seminary Street. Acquiring 224 S Seminary will complete the assemblage of these contiguous parcels, allowing for comprehensive planning and preparation for future development opportunities.

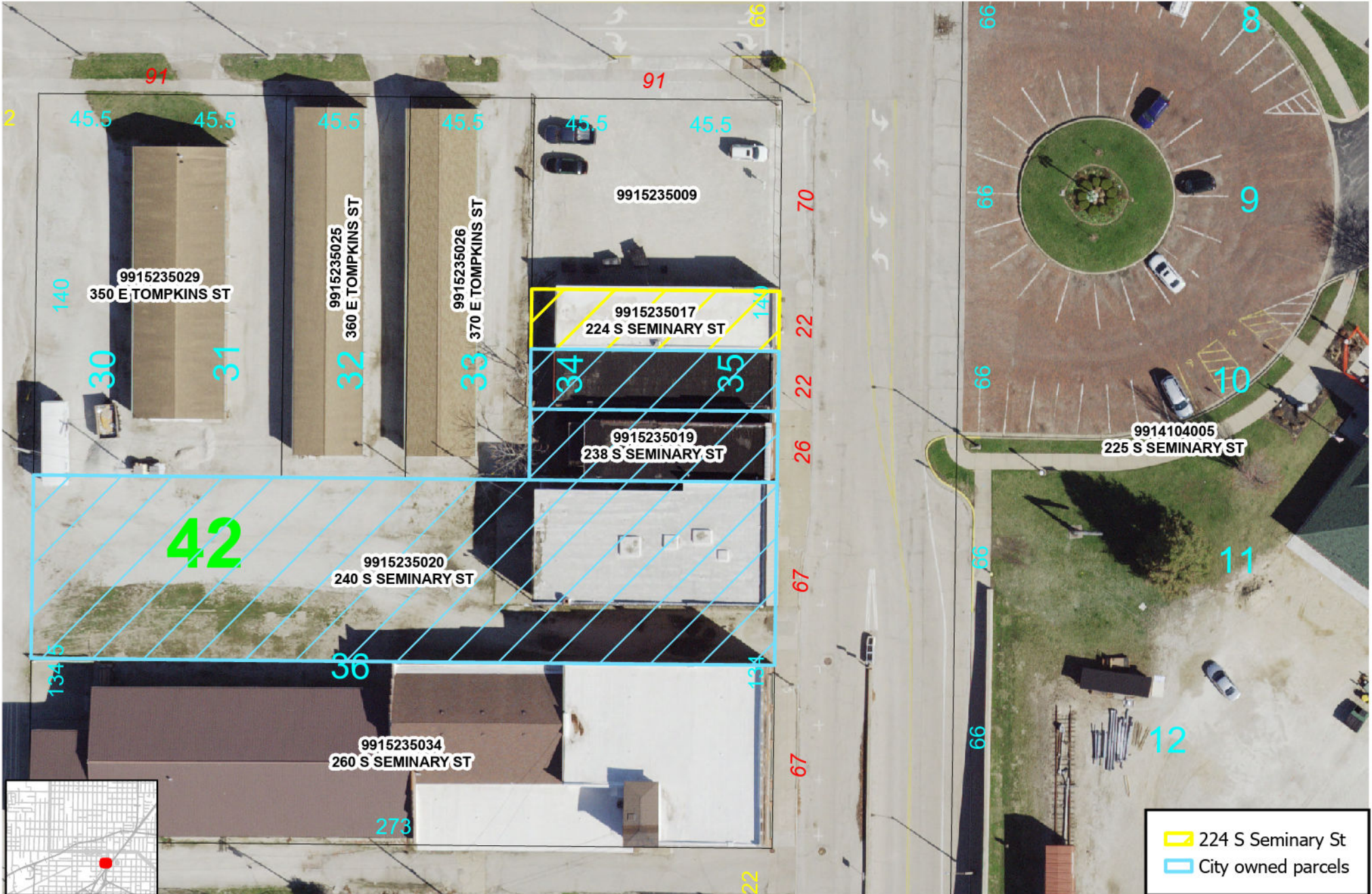
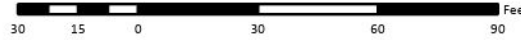
BUDGET IMPACT: The total cost of \$84,400 will be funded through the Tax Increment Financing (TIF) District #4 Fund.

SUPPORTING DOCUMENTS:

1. Aerial map – General location
2. Resolution
3. Purchase Agreement



224 S Seminary St General location



Resolution No. _____

A RESOLUTION AUTHORIZING PURCHASE OF REAL PROPERTY LOCATED AT 363 E SOUTH STREET, GALESBURG, ILLINOIS

WHEREAS, Galesburg Serenity Club is the owner of real property located at 224 S Seminary Street, in Galesburg, Illinois;

WHEREAS, the City of Galesburg wishes to purchase the lot and building thereon;

WHEREAS, Galesburg Serenity Club wishes to sell the lot and building to the City of Galesburg, Illinois;

WHEREAS, Galesburg Serenity Club is willing to sell the real property to the City of Galesburg for the sum of \$84,400.00, which includes moving expenses and attorney fees;

WHEREAS, it is the intent that any remaining structures will be demolished by the City of Galesburg for potential future redevelopment;

WHEREAS, the City Council finds that the purchase of this property is in the best interests of the citizens of Galesburg.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Galesburg, Knox County, Illinois as follows:

SECTION 1: The foregoing recitals are hereby incorporated in this Resolution as though fully set forth herein.

SECTION 2: The Mayor, City Clerk, City Manager, and City Attorney are directed to take any and all action necessary to purchase the following parcel of property:

Legal Description

SD by Benjamin Lombard Blk 42 S 22 f. of N 92 ft. lots 34 & 35 DOR Approved 8048 18

Commonly known as: 224 S Seminary St

PIN: 99-15-235-033

SECTION 3: This Resolution shall be in full force and effect from and after its approval and passage 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

AGREEMENT FOR SALE OF REAL ESTATE
(THIS IS A BINDING REAL ESTATE CONTRACT)

Seller:

Galesburg Serenity Club
224 S Seminary St
Galesburg, IL 61401

Purchaser:

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

1. THIS AGREEMENT is dated this _____ day of July 2025.

Purchaser agrees to purchase from the Seller and the Seller agrees to sell to Purchaser a portion of the real estate commonly known as 224 S. Seminary Street, Galesburg, IL, and legally described as follows:

SD by Benjamin Lombard Blk 42 S 22 f. of N 92 ft. lots 34 & 35 DOR Approved 8048 18

Commonly known as: 224 S Seminary St
PIN: 99-15-235-033

for the sum of Eighty-Two Thousand (\$82,000) dollars plus moving costs of One Thousand Four Hundred (\$1,400) dollars and attorney fees of One Thousand (\$1,000) dollars to be paid as follows:

\$ 84,400 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 Buyer's search charges, and any closing protection letter charges applicable to Seller. Permissible exceptions to title shall include only the lien of general taxes and special assessments; zoning laws and building ordinances; easements; apparent or of record; covenants and restrictions of record which do not restrict reasonable use of the Property; existing mortgage created by Seller to be paid by Seller at closing.

If title evidence discloses exceptions other than those permitted above, Purchaser or Purchaser's attorney shall give written notice of such exceptions to Seller within a reasonable

time. Seller shall have a reasonable time to have such title exceptions removed, or any such exception, which may be removed by the payment of money may be cured by deduction from the purchase price at the time of closing. If Seller is unable to cure such exception, Purchaser shall be entitled to a refund of the earnest money, if any is paid. Furnishing a Title Insurance Commitment insuring over an exception shall constitute a cure of such exception.

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.

Purchaser shall prepare, and Seller shall execute a recordable Deed sufficient to convey the real estate to Purchaser or their nominee, in fee simple absolute, subject only to exceptions permitted herein. The deed shall be delivered to Purchaser at the closing of this transaction upon Seller's compliance with the terms of this contract. The only allowable exceptions include easements to the City of Galesburg, or any utility liens. Seller shall be required to make sure all liens and restrictions of record are removed before the closing of the transaction.

If there are any restrictions of record on the real estate that will not be cured at closing, Purchaser may terminate the 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) Revenue Stamps
- (2) Recording of any Releases

B. Purchaser shall pay:

- (1) Recording fee for Deed;
- (2) Cost of Owner's Title Policy (if Purchaser elects to purchase Title Insurance)
- (3) Seller's attorney's fees (\$1,000)
- (4) Seller's Moving expenses (\$1,400)

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:

Galesburg Serenity Club
224 S Seminary St
Galesburg, IL 61401

Purchaser:

City of Galesburg
55 W. Tompkins 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 Buyers or their nominee, in fee simple absolute, subject only to exceptions permitted herein.
- B. Possession shall be delivered at closing.

11. DEFAULT AND CASUALTY.

- A. If Purchaser defaults, Sellers may serve written notice of default upon Purchaser, 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. FIXTURES AND PERSONAL PROPERTY. All items affixed to the property shall stay with the property and all items not physically attached to the Real Estate will be removed by Seller prior to the possession and closing date in Section 2, unless otherwise mentioned below.

- The Seller will remove a portion of floor tile
- The Seller will remove cabinets, refrigerator and grill from the kitchen area
- The Seller will remove shelving from a closet in the back room
- The Seller will remove the vinyl fence from the rear patio

14. 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: Galesburg Serenity Club

Executed by Purchaser:

Alice J. Puckett, President Date

Peter Schwartzman, Mayor Date

Kelli Bennewitz, City Clerk Date



City Council Meeting

Agenda Item Overview

July 7, 2025 – TABLED

July 21, 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 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, is provided for council consideration.

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. A detailed bid tabulation is attached.

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

SUPPORTING DOCUMENTS:

1. Bid Tabulation

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 21, 2025

AGENDA ITEM: Proposal recommendation, design and renovation of the multi-purpose meeting and breakroom, located on the lower level of City Hall.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend approval of the proposal from Hein Construction Co Inc. (Galesburg, IL) in the amount of \$38,400.00 to design and renovate the multi-purpose lower-level meeting and breakroom in City Hall.

BACKGROUND: As part of regular maintenance of City Hall, specifications were developed for a contractor to design and renovate the multi-purpose meeting and breakroom in City Hall, including a small kitchenette. The basement kitchen cupboards and countertops are original to the building and past their useful life. The scope of the project includes the removal and replacement of dilapidated cabinetry and stained ceiling tiles, as well as the expansion of the countertop and lower cabinets. The design also provides space and plumbing for a dishwasher in which the city will provide and install at a later date. Additional receptacles will be placed in several areas above the countertop. New flooring will also be purchased and installed by Beslin's Floor Covering as an addition to this project. Painting was completed in 2024.

The proposal request was advertised in the local paper, made available on the city website and emailed to vendors known to provide this service. Vendors were required to perform a site visit to obtain accurate measurements prior to submitting a proposal. Four vendors responded to this request: Hein Construction Co Inc, GIVSCO, Valley Commercial Construction, and Estes Construction. Hein Construction Co Inc. submitted the low and best proposal meeting specifications in the amount of \$38,400.00. Their proposal properly addressed the request and will be most advantageous for the City. Furthermore, this contractor has provided quality work for the City in the past.

The project is anticipated to start on or after August 1, 2025, and be completed by November 1, 2025. City staff recommend approval of this proposal.

BUDGET IMPACT: The project will be paid out of Fund 019-1910, City Hall Buildings and Grounds.

SUPPORTING DOCUMENTS:

1. None

TOWN OF THE CITY OF GALESBURG

Date: July 21, 2025

Agenda Number: 25-9017

TOWN FUND	<u>\$6,820.70</u>
GENERAL ASSISTANCE FUND	<u>\$7,955.05</u>
IMRF FUND	<u></u>
SOCIAL SECURITY/MEDICARE FUND	<u></u>
LIABILITY FUND	<u></u>
AUDIT FUND	<u></u>
 TOTAL	 <u>\$14,775.75</u>

3:16 PM

07/14/25

Accrual Basis

TOWN of the City of Galesburg - TOWN
Advance Pay Vendor Summary by Month
July 1 2025 - July 14 2025

	<u>TOTAL</u>
CityGalesburg EXPENSES	49.47
CityGalesburg GROUP INS	7,607.65
Eagle Enterprises	201.00
Illinois Dept. of Revenue	-15,149.82
Royal Cleaning	441.00
TOI_Supervisor's Division	30.00
TOTAL	<u><u>-6,820.70</u></u>

3:11 PM

07/14/25

Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
 July 1 2025 - July 14 2025

Date	Num	Name	Memo	Paid Amount
Expense				
602 - Gen Assistance - Rent				
07/01/2025	25810	LL Finzel, Paul		439.00
07/02/2025	25816	LL KCHA		11.00
07/02/2025	25820	LL KCHA		159.25
07/03/2025	25822	LL Baker, Shawn		400.00
07/10/2025	25825	LL KCHA		11.00
07/10/2025	25828	LL KCHA		953.75
07/10/2025	25830	LL KCHA		70.00
07/10/2025	25834	LL Sandburg Village Apartm...		27.00
07/11/2025	25837	LL KCHA		62.00
07/14/2025	25840	LL KCHA		999.10
07/14/2025	25842	LL Glasnovich, Thomas		325.00
07/14/2025	25843	LL Finzel, Paul		439.00
Total 602 - Gen Assistance - Rent				3,896.10
603 - Gen Assistance - Utilities				
07/02/2025	25815	AMEREN ILLINOIS		160.56
07/10/2025	25826	AMEREN PLEDGE		65.94
07/10/2025	25832	AMEREN PLEDGE		102.31
07/10/2025	25833	AMEREN ILLINOIS		97.29
07/11/2025	25839	AMEREN ILLINOIS		194.78
Total 603 - Gen Assistance - Utilities				620.88
612 - Gen Assistance - Misc/Lndry/Tra				
07/02/2025	25811	LL Oakbrook Corp/Mary All...		20.00
07/02/2025	25812	Farmers Insurance		62.96
07/02/2025	25817	LL KCHA Laundry		20.00
07/10/2025	25824	LL KCHA Laundry		20.00
07/10/2025	25827	LL Oakbrook Corp/Mary All...		15.00
07/10/2025	25831	LL KCHA Laundry		20.00
07/11/2025	25838	LL KCHA Laundry		20.00
Total 612 - Gen Assistance - Misc/Lndry/Tra				177.96
613 - Emergency Assistance - Rent				
07/11/2025	25836	LL Swings Rentals		525.00
Total 613 - Emergency Assistance - Rent				525.00
614 - Emergency Assistance - Utility				
07/02/2025	25813	City WATER Galesburg		83.81
07/02/2025	25814	City WATER Galesburg		228.44
07/02/2025	25819	City WATER Galesburg		314.78
07/03/2025	25821	City WATER Galesburg		292.88
07/03/2025	25823	City WATER Galesburg		283.22
Total 614 - Emergency Assistance - Utility				1,203.13

3:11 PM

07/14/25

Cash Basis

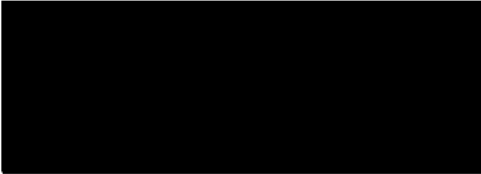
TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
July 1 2025 - July 14 2025

Date	Num	Name	Memo	Paid Amount
616 · Gen Assist- Transpor/Additional				
07/02/2025	25818	City MISC EXPENSES Gale...	0598778 6/25/2025 300 Punch cards	1,125.00
Total 616 · Gen Assist- Transpor/Additional				1,125.00
Total Expense				7,548.07
Net Income				-7,548.07

3:13 PM

07/14/25

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Payment Due Report
July 1 2025 - July 14 2025

Type	Name	Num	Date	Memo	Amount
Jul 1 - 14, 25					
Bill	Hy-Vee Main St # 1216	G18891	07/03/2025		114.00
Bill	Purple Hangar	G18961	07/14/2025		25.00
Bill	Salvation Army Thrift Store	G18796	07/11/2025		85.94
Bill	Salvation Army Thrift Store	G18844	07/11/2025		96.19
Bill	Salvation Army Thrift Store	G18847	07/11/2025		37.90
Bill	Salvation Army Thrift Store	G18871	07/11/2025		47.95
Jul 1 - 14, 25					<u>406.98</u>



Reporting and insights from the 2024 audit:

Town of the City of Galesburg

December 31, 2024

Executive summary

June 11, 2025

Board of Township Trustees
Town of the City of Galesburg
121 W. Tompkins Street
Galesburg, Illinois 61401

We have completed our audit of the financial statements of the Town of the City of Galesburg (the Town) for the year ended December 31, 2024, and have issued our report thereon dated June 11, 2025. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Town's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

Additionally, we have included information on key risk areas the Town should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Michael Malatt, CPA, Principal: michael.malatt@bakertilly.com or (630) 645 6226
- Sebastian Dabrowski, Senior Audit Supervisor: sebastian.dabrowski@bakertilly.com or (630) 645 6237

Sincerely,

Baker Tilly US, LLP

A handwritten signature in black ink, appearing to read "Michael Malatt", written in a cursive style.

Michael Malatt, CPA, Principal

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY ADVISORY GROUP, LP AND BAKER TILLY US, LLP, TRADING AS BAKER TILLY, ARE MEMBERS OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES. BAKER TILLY US, LLP IS A LICENSED CPA FIRM THAT PROVIDES ASSURANCE SERVICES TO ITS CLIENTS. BAKER TILLY ADVISORY GROUP, LP AND ITS SUBSIDIARY ENTITIES PROVIDE TAX AND CONSULTING SERVICES TO THEIR CLIENTS AND ARE NOT LICENSED CPA FIRMS.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Town's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or those charged with governance of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Internal control matters
- Qualitative aspects of the Town's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Town and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Town's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension liabilities	Capital assets
Fund balance / net position calculations	Financial reporting and required disclosures	

Internal control matters

We considered the Town's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Town's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Inadequate segregation of duties**

A critical element of internal control is that incompatible procedures in a control process be properly segregated. This is accomplished when no one person handles all segments of a transaction from beginning to end. While this is the principle, in reality, the personnel constraints of many organizations, like yours, do not always allow for ideal segregation of duties. However, it is our responsibility as auditors to communicate this material weakness as the Town's personnel constraints are not conducive to proper segregation of duties.

Journal entries

We noted the Town relies on its general ledger system to automate and post all entries. Oversight of the general ledger and the automated entries, along with any manual journal entries (if made), are the responsibility of one individual. There is no process for review and approval of journal entries by other Town personnel. We recommend the individual responsible for maintaining the general ledger review automated entries to ensure accuracy and completeness. Additionally, if a manual entry is required, we recommend someone other than the preparer of the entry review and approve before recording.

Payroll

We noted one individual is responsible and has the ability to enter new employees, change pay rates, enter time worked, and process payroll. While the Town has implemented compensating controls in the form of monthly Board review/approvals of payroll, we recommend the Town implement additional controls related to changes in employee data, such as changes to pay rates, new employees, etc., to verify appropriateness and accuracy of changes in underlying pay data.

Although we are aware of the limitations in personnel and resources to implement fully effective segregation of duties, we recommend the Town continue to evaluate its processes and, where possible, incorporate alternative procedures to ensure information is consistently reviewed and approved to mitigate the risk of error or fraud.

- **External financial reporting**

In theory, a properly designed system of internal control staffed with enough people with sufficient training would provide your organization with the ability to not only process and record monthly transactions, but also to prepare the annual financial statements.

The definition of a material weakness in internal control includes consideration of the year-end financial reporting process. To avoid the auditor reporting a material weakness in internal control, your system of controls would need to be able to accomplish the following:

1. Present the books and records to the auditor in such a condition that the auditor is not able to identify any material journal entries as a result of audit procedures.
2. Be capable of preparing a complete set of year-end financial statements in such a condition that the auditor is not able to identify any material changes as a result of the audit. This includes drafting the individual fund statements, making conversion entries, drafting the government-wide statements, and preparing note disclosures.

This high level of internal control over financial reporting can be a difficult task for governments, especially those with limited staffing. Most governments operate with only enough staff to process monthly transactions and reports and often rely on auditors to prepare certain year-end audit entries and handle the year-end financial reporting. As this is the case with the Town, we are required to inform you that these are material weaknesses in your internal controls.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We identified the following deficiency as a significant deficiency:

- **Bank reconciliation timing**

A critical component of the Town's month-end control process to ensure the general ledger properly reflects all transactions is the reconciliation of bank statements to the general ledger. Best practices around the bank reconciliation control require that they be completed in a timely fashion – generally within 30 days of the month-end – and be reviewed someone other than the original preparer.

We noted during the course of the audit that the Town's bank reconciliations were not consistently completed and reviewed in a timely manner. We recommend that the Town develop processes to ensure more timely completion of the bank reconciliations to mitigate the risk of errors in the general ledger going unidentified and uncorrected.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2024. We noted no transactions entered into by the Town during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Illinois Municipal Retirement Fund	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Town or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial, and to communicate accumulated misstatements to management. The schedule within the attachments summarizes the uncorrected misstatements, other than those that are clearly trivial, that we presented to management and the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the uncorrected misstatements and corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Management has determined that the effects of the uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the basic financial statements under audit.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Town's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Town that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Town's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Conversion and adjusting journal entries, as necessary

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Audit committee resources

Our business is to know every aspect of yours and to maintain a constant lookout for what's next. We invite you to learn about some of the trending challenges and opportunities for public sector organizations like yours and how Baker Tilly can help.

To explore more trending topics and regulatory updates, visit our resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.



Funding evaluation and pursuit

Public sector organizations may be eligible for grants, tax credits and other financial incentives through funding opportunities such as the Inflation Reduction Act, the Clean Communities Investment Accelerator, and the Infrastructure Investment and Jobs Act.

Baker Tilly can help you navigate, understand and pursue various federal and state funding sources through grant research and tracking, advising and writing, and management and compliance services.



Digital transformation

Digitizing public services can be a game changer for governments. Streamlining inefficient processes, providing digital access and delivery of services to meet public expectations, implementing technology to protect constituent data, leveraging information to make data-driven decisions and migrating outdated on-premises systems to the cloud are crucial to an entity's success.

Through these types of digital services, Baker Tilly can help you scale with future demand and be better positioned to rapidly respond to changing demands.



Cybersecurity

Public sector organizations face significant challenges from cyber threats and IT regulations. It can feel like you are on the defense keeping up with the latest risks, regulations and emerging trends. To mitigate risk, you must understand your organization's unique vulnerabilities, cybersecurity processes and controls.

Baker Tilly can help enhance your cybersecurity posture and ensure compliance, with solutions in IT compliance and security and cybersecurity and data protection to safeguard your data and navigate complex risk environments.

Management representation letter

TOWN OF THE CITY OF GALESBURG
OFFICE OF GENERAL ASSISTANCE

KIMBERLY A. THIERRY
TOWNSHIP SUPERVISOR

121 W. TOMPKINS STREET
GALESBURG, ILLINOIS 61401

PH (309) 343-9059
FX (309) 343-0017

June 11, 2025

Baker Tilly US, LLP

1301 W. 22nd St., Suite 400
Oak Brook, IL 60523

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Town of the City of Galesburg as of December 31, 2024 and for the then ended for the purpose of expressing opinions as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of the City of Galesburg and the respective changes in financial position in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated December 19, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP.

2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.

- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) We believe the effects of the uncorrected financial statement misstatements summarized in the attached schedule are immaterial, both individually and in the aggregate, to the basic financial statements as a whole. In addition, you have recommended adjusting journal entries, and we are in agreement with those adjustments.
- 9) We are in agreement with the adjusting journal entries you have proposed, and they have been posted to the appropriate accounts.
- 10) We are not aware of any known actual, possible, pending, or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with accounting principles generally accepted in the United States of America, and we have not consulted a lawyer concerning litigation, claims, or assessments.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.

13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:

- a) Management,
- b) Employees who have significant roles in internal control, or
- c) Others where the fraud could have a material effect on the financial statements.

14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.

15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.

16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.

18) We have a process to track the status of audit findings and recommendations.

19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

20) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for our report.

21) The Township has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.

22) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.

23) There are no:

a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.

b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.

c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.

24) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

None of these nonattest services constitute an audit under generally accepted auditing standards, including Government Auditing Standards.

25) The Town of the City of Galesburg has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

26) The Town of the City of Galesburg has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

27) The financial statements properly classify all funds and activities.

28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

30) The Town of the City of Galesburg has no derivative financial instruments such as contracts that could be assigned to someone else or net settled, interest rate swaps, collars or caps.

31) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

32) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

33) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

34) Interfund, internal, and intraentity activity and balances have been appropriately classified and reported.

35) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

36) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

37) We have appropriately disclosed the Town of the City of Galesburg's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.

38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

39) We assume responsibility for, and agree with, the information provided by the IMRF as audited by their Auditors relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

40) We have evaluated and considered all potential tax abatements and believe all material tax abatements have been properly reported and disclosed.

41) We have reviewed existing contracts and determined there are no items requiring accounting or reporting as leases.

42) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – Fair Value Measurement. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

Sincerely,

Town of the City of Galesburg

Signed: Kimberly Thierry
Kimberly Thierry, Supervisor

Signed: Kimberly Burkett
Kimberly Burkett, Office Manager

Town of the City of Galesburg
SUMMARY OF UNCORRECTED FINANCIAL STATEMENT MISSTATEMENTS

December 31, 2024

	Financial Statements Effect - Debit (Credit) to Financial Statement Total						Beginning Net Position/ Fund Balances
	<u>Total Assets/ Deferred Outflows</u>	<u>Total Liabilities/ Deferred Inflows</u>	<u>Total Net Position/ Fund Balances</u>	<u>Total Revenues</u>	<u>Total Expenses/ Expenditures</u>	<u>Change in Net Position/ Fund Balances</u>	
Governmental Activities	<u>15,458</u>	<u>92,910</u>	<u>(108,368)</u>	<u>-</u>	<u>(25,194)</u>	<u>(25,194)</u>	<u>(83,174)</u>
General Town Fund	<u>15,458</u>	<u>-</u>	<u>(15,458)</u>	<u>-</u>	<u>(15,458)</u>	<u>(15,458)</u>	<u>-</u>

Accounting changes relevant to the Town

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
102	Certain risk disclosures	✓	12/31/25
103	Financial reporting model improvement	✓	12/31/26
104	Disclosure of certain capital assets	✓	12/31/26

Further information on upcoming [GASB pronouncements](#).

New guidance on disclosure of certain risks

The requirements in GASB Statement No. 102, *Certain Risk Disclosures* is meant to provide financial statement users with information about certain risks when circumstances make a government vulnerable to a heightened possibility of loss or harm. It requires governments to disclose essential information about risks related to vulnerabilities due to certain concentrations or constraints.

- The Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow or outflow of resources—for example, a small number of companies that represent a majority of employment in a government’s jurisdiction, or a government that relies on one revenue source for most of its revenue.
- The Statement defines a constraint as a limitation imposed on a government by an external party or by formal action of the government’s highest level of decision-making authority—such as a voter-approved property tax cap or a state-imposed debt limit.

Concentrations and constraints may limit a government’s ability to acquire resources or control spending.

The Statement generally requires a government to disclose information about a concentration or constraint if all of the following criteria are met:

- The concentration or constraint is *known* to the government prior to issuing the financial statements.
- The concentration or constraint makes the government vulnerable to the risk of a substantial impact.
- An event or events associated with the concentration or constraint that could cause a substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The disclosures should include a description of the following:

- The concentration or constraint,
- Each event associated with the concentration or constraint that could cause a substantial impact if the event has occurred or has begun to occur prior to the issuance of the financial statements, and
- Actions taken by the government to mitigate the risk prior to the issuance of the financial statements.

Changes to the financial reporting model

GASB Statement 103, *Financial Reporting Model Improvements*, builds on Statement 34 by providing key targeted improvements to the financial reporting model. Its requirements are designed to:

- Enhance the effectiveness of governmental financial reports in providing information essential for decision making and assessing a government's accountability, and
- Address certain application issues.

The targeted improvements contained in Statement 103 establish or modify existing accounting and financial reporting requirements related to:

- Management's discussion and analysis - While the overall requirements do not substantially change management's discussion and analysis, the modifications are meant to improve the analysis included in this section and provide details about the items that should be discussed as currently known facts, decisions, or conditions expected to have a significant financial effect in the subsequent period.
- Unusual or infrequent items (previously known as extraordinary and special items) - The new Statement simplifies GASB literature by eliminating the separate presentation of extraordinary and special items. Under the requirement of Statement 103, applicable items will either be identified as unusual or infrequent, or both.
- Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position - The changes are designed to improve consistency around the classification of items in these statements by better defining what should be included in operating revenues and expenses and nonoperating revenues and expenses including, for example, the addition of subsidies received or provided as a new category of nonoperating revenues and expenses.
- Major component unit information, and Budgetary comparison information - Statement 103 is designed to improve the consistency of the reporting of major component unit information and budgetary comparison information by specifying required placement of that information.

Revisions to disclosures for certain capital assets

Governments are required to provide information on capital assets in the footnotes to the financial statements as outlined in GASB Statement No. 34. Recent standards have impacted the accounting and reporting for capital assets and as a result GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* to provide enhanced disclosures for certain capital assets, including

- Lease assets reported under Statement No. 87, intangible right-to-use assets reported under Statement No. 94 and subscription assets reported under Statement No. 96 should all be disclosed separately, and by major class of underlying asset. In addition, if there are any other intangible assets reported they should also be disclosed separately.
- Capital assets that are held for sale should have the ending balance with separate disclosure for historical cost and related accumulated depreciation as well as any outstanding debt for which the asset is pledged as collateral disclosed by major class of asset. Assets held for sale are defined as those for which the government has decided to pursue the sale, and it is probable that the sale will be finalized within one year of the financial statement date.

While these changes are focused on footnote disclosures it is important to plan ahead to ensure the required information is available for implementation.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Town will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?

- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the month of January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Town of the City of Galesburg

Financial Statements

December 31, 2024

Independent Auditors' Report

To the Town of the City of Galesburg Board of
Town of the City of Galesburg

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of the City of Galesburg (the Town), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town as of December 31, 2024 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Town 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.

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 Town'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 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.

Baker Tilly Advisory Group, LP and Baker Tilly US, LLP, trading as Baker Tilly, are members of the global network of Baker Tilly International Ltd., the members of which are separate and independent legal entities. Baker Tilly US, LLP is a licensed CPA firm that provides assurance services to its clients. Baker Tilly Advisory Group, LP and its subsidiary entities provide tax and consulting services to their clients and are not licensed CPA firms.

In performing an audit in accordance with GAAS, 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 Town'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 Town'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.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, 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. Our opinions on the basic financial statements are not affected by this missing information.



Oak Brook, Illinois
June 11, 2025

Statement of Net Position
December 31, 2024

	Governmental Activities
Assets and Deferred Outflows of Resources	
Assets	
Cash and cash equivalents	\$ 1,627,867
Receivables (net):	
Property taxes receivable	531,000
Other receivables	15,552
Capital assets:	
Capital assets, net of accumulated depreciation	<u>204,656</u>
Total assets	<u>2,379,075</u>
Deferred Outflows of Resources	
Deferred outflows related to pensions	<u>228,982</u>
Total deferred outflows of resources	<u>228,982</u>
Total assets and deferred outflows of resources	<u><u>\$ 2,608,057</u></u>
Liabilities, Deferred Inflows of Resources and Net Position	
Liabilities	
Accounts payable	\$ 331
Payroll tax payable	(4,554)
Noncurrent liabilities:	
Due within one year	7,318
Due in more than one year	<u>31,463</u>
Total liabilities	<u>34,558</u>
Deferred Inflows of Resources	
Property taxes levied for future periods	<u>531,000</u>
Total deferred inflows of resources	<u>531,000</u>
Net Position	
Net investment in capital assets	204,656
Restricted for:	
General assistance	570,326
Social security	77,025
IMRF	125,191
Liability insurance	30,672
Audit	60,791
Unrestricted	<u>973,838</u>
Total net position	<u>2,042,499</u>
Total liabilities, deferred inflows of resources and net position	<u><u>\$ 2,608,057</u></u>

See notes to financial statements

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Year Ended December 31, 2024

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Town of the City of Galesburg[Back to Agenda](#)

Balance Sheet - Governmental Funds

December 31, 2024

	Major Funds		Total
	General Town	General Assistance	Governmental Funds
Assets			
Cash and cash equivalents	\$ 1,251,808	\$ 376,059	\$ 1,627,867
Receivables (net):			
Property taxes receivable	368,000	163,000	531,000
Other receivables	14,052	1,500	15,552
Due from other funds	-	188,145	188,145
Total assets	<u>\$ 1,633,860</u>	<u>\$ 728,704</u>	<u>\$ 2,362,564</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities			
Accounts payable	\$ 331	\$ -	\$ 331
Payroll tax payable	68	(4,622)	(4,554)
Due to other funds	188,145	-	188,145
Total liabilities	<u>188,544</u>	<u>(4,622)</u>	<u>183,922</u>
Deferred Inflows of Resources			
Property taxes levied for future periods	<u>368,000</u>	<u>163,000</u>	<u>531,000</u>
Total deferred inflows of resources	<u>368,000</u>	<u>163,000</u>	<u>531,000</u>
Fund Balances			
Restricted for:			
General assistance	-	570,326	570,326
Social security	77,025	-	77,025
Liability insurance	30,672	-	30,672
Audit	60,791	-	60,791
IMRF	156,654	-	156,654
Unassigned	<u>752,174</u>	<u>-</u>	<u>752,174</u>
Total fund balances	<u>1,077,316</u>	<u>570,326</u>	<u>1,647,642</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,633,860</u>	<u>\$ 728,704</u>	<u>\$ 2,362,564</u>

See notes to financial statements

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

Total Fund Balances - Governmental Funds **\$ 1,647,642**

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	\$	671,938	
Accumulated depreciation		<u>(467,282)</u>	
			204,656

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

228,982

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		(7,318)	
Net pension liability		<u>(31,463)</u>	
			<u>(38,781)</u>

Net Position of Governmental Activities

\$ 2,042,499

Town of the City of Galesburg

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Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

Year Ended December 31, 2024

	Major Funds		Total
	General Town	General Assistance	Governmental Funds
Revenues			
Property tax	\$ 363,416	\$ 161,463	\$ 524,879
Replacement tax	109,152	-	109,152
Intergovernmental	-	33,375	33,375
Reimbursements	-	17,001	17,001
Investment income	56,513	29,619	86,132
Other revenue	4,139	7,000	11,139
Total revenues	533,220	248,458	781,678
Expenditures			
Current:			
General government	511,217	126,699	637,916
Public health and welfare	-	191,809	191,809
Total expenditures	511,217	318,508	829,725
Net change in fund balances	22,003	(70,050)	(48,047)
Fund Balances, Beginning	1,055,313	640,376	1,695,689
Fund Balances, Ending	\$ 1,077,316	\$ 570,326	\$ 1,647,642

See notes to financial statements

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 \$ (48,047)

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.

Depreciation	\$ (22,746)	(22,746)
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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.

Net pension liability	121,252	
Deferred outflows of resources related to pensions	(96,730)	
Deferred inflows of resources related to pensions	4,646	
		29,168

Change in Net Position of Governmental Activities	\$ (41,625)
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1. Summary of Significant Accounting Policies

The Town of the City of Galesburg, Illinois (the Town) was incorporated in 1867. The Town, located in Knox County, Illinois, operates under a trustee-supervisor form of government and provides services related to welfare assistance, property assessment, building and maintaining rural roads, and preventing the spread of communicable disease.

The accounting policies of the Town 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 Town. The reporting entity for the Town 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 Town has not identified any organizations that meet this criteria.

Government-Wide and Fund Financial Statements

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. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues.

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 Town 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 Town 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 statements. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the Town 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 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 fund that met the 10% test is at least 5% of the corresponding total for all governmental funds combined.

- c. In addition, any other governmental fund that the Town believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The Town reports the following major governmental funds:

General Fund

General Fund accounts for the Town'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

General Assistance Fund is used to account for and report taxes and other local revenues legally restricted or committed to supporting expenditures related to home assistance and relief programs.

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.

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 Village 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 Town is entitled to the resources and the amounts are available. Amounts owed to the Town 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, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

All Financial Statements

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

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

Deposits and Investments

Illinois Statutes authorize the Town 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.

The Town has not adopted an investment policy.

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 Knox County and issued on or about May 1, 2025 and August 1, 2025, and are payable in two installments, on or about June 1, 2025 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.

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 \$1,000 and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets and service concession arrangements are recorded at their estimated acquisition value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation 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	39 Years
Furniture and Equipment	5-10 Years

Fund Financial Statements

The 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.

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.

Compensated Absences

Under terms of employment, employees are granted sick leave and vacations in varying amounts.

Vacation and sick leave pay is accrued in the government-wide 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

The Town does not have any long-term obligations.

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 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 Town'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 (resolution) of the Town Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Town Board 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 Board may take official action to assign amounts. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

The Town 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 Town would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

2. Detailed Notes on All Funds

Deposits and Investments

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

	Carrying Value	Statement Balances
Deposits	\$ 41,091	\$ 56,522
Illinois Funds	1,586,353	1,586,353
Petty cash	423	-
Total deposits and investments	<u>\$ 1,627,867</u>	<u>\$ 1,642,875</u>
Reconciliation to financial statements		
Per statement of net position:		
Cash and cash equivalents	<u>\$ 1,627,867</u>	
Total deposits and investments	<u>\$ 1,627,867</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.

Custodial Credit Risk

Deposits

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

The Town 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.

As of December 31, 2024, the Town's investments were rated as follows:

Investment Type	Fitch Ratings
Illinois Funds	AAAmmf

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

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 being depreciated:				
Buildings	\$ 492,495	\$ -	\$ -	\$ 492,495
Furniture & equipment	<u>179,443</u>	<u>-</u>	<u>-</u>	<u>179,443</u>
Total capital assets being depreciated	<u>671,938</u>	<u>-</u>	<u>-</u>	<u>671,938</u>
Less accumulated depreciation for:				
Buildings	300,337	12,628	-	312,965
Furniture & equipment	<u>144,199</u>	<u>10,118</u>	<u>-</u>	<u>154,317</u>
Total accumulated depreciation	<u>444,536</u>	<u>22,746</u>	<u>-</u>	<u>467,282</u>
Net capital assets being depreciated	<u>227,402</u>	<u>(22,746)</u>	<u>-</u>	<u>204,656</u>
Total governmental activities capital assets, net	<u>\$ 227,402</u>	<u>\$ (22,746)</u>	<u>\$ -</u>	<u>\$ 204,656</u>

Interfund Receivables/Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Assistance	General Town	\$ 188,145
Total		<u>\$ 188,145</u>

All amounts are due within one year.

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					
Other liabilities:					
Compensated absences (net change)	\$ 7,318	\$ -	\$ -	\$ 7,318	\$ 7,318
Net pension liability	<u>152,715</u>	<u>-</u>	<u>121,252</u>	<u>31,463</u>	<u>-</u>
Total other liabilities	<u>160,033</u>	<u>-</u>	<u>121,252</u>	<u>38,781</u>	<u>7,318</u>
Total governmental activities long-term liabilities	<u>\$ 160,033</u>	<u>\$ -</u>	<u>\$ 121,252</u>	<u>\$ 38,781</u>	<u>\$ 7,318</u>

The Town is subject to the Illinois Municipal Code, which limits the amount of certain indebtedness to 2.875% of the most recent available equalized assessed valuation of the Town. As of December 31, 2024, the statutory debt limit for the Town was \$11,979,047, providing a debt margin of \$11,979,047.

3. Other Information

Employees' Retirement System

The Town contributes to one defined benefit pension plan, the Illinois Municipal Retirement Fund (IMRF), an agent-multiple-employer public employee retirement system. The benefits, benefit levels, employee contributions and employer contributions for the plan is governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. 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.

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. IMRF has a two tier plan. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in Tier 1. All other members participate in Tier 2. For Tier 1 participants, pension benefits vest after 8 years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with 8 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter.

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

Plan Membership

At December 31, 2023, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	10
Inactive, non-retired members	1
Active members	<u>9</u>
Total	<u><u>20</u></u>

Contributions

As set by statute, employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Town to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rate for the calendar year ending December 31, 2023 was 2.42% of annual covered payroll for IMRF. The Town also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability/(asset), deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position 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 liability 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%

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.

Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability/(asset)	\$ 306,514	\$ 31,463	\$ (201,373)

Changes in Net Pension Liability/(Asset)

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

	<u>Increase (Decrease)</u>		
	<u>Total Pension Liability (a)</u>	<u>Plan Fiduciary Net Position (b)</u>	<u>Net Pension Liability/(Asset) (a) - (b)</u>
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 \$(7,705). Deferred outflows and inflows of resources related to pension were from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
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 liability/(asset) for the year ending December 31, 2025. The remaining amounts reported as deferred outflows and inflows of resources related to pensions is \$207,518. Amounts will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2025	\$ 58,620
2026	60,634
2027	109,863
2028	<u>(21,599)</u>
Total	<u>\$ 207,518</u>

Risk Management

The Town 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. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Public Entity Risk Pool

IRMA

The Town participates in the Intergovernmental Risk Management Agency (IRMA). IRMA is an organization of municipalities and special districts in Northeastern Illinois that have formed an association under the Illinois Intergovernmental Co-operations Statute to pool their risk management needs. The agency administers a mix of self-insurance and commercial insurance coverages; property/casualty and workers' compensation claim administration/litigation management services; unemployment claim administration; extensive risk management/loss control consulting and training programs; and a risk information system and financial reporting service for its members.

The Town's payments to IRMA are displayed on the financial statements as expenditures/expenses in appropriate funds. Each member assumes the first \$2,500 of each occurrence, and IRMA has a mix of self-insurance and commercial insurance at various amounts above that level.

Each member appoints one delegate, along with an alternate delegate, to represent the member on the Board of Directors. The Town does not exercise any control over the activities of IRMA beyond its representation on the Board of Directors.

Initial contributions are determined each year based on the individual member's eligible revenue as defined in the bylaws of IRMA and experience modification factors based on past member loss experience. Members have a contractual obligation to fund any deficit of IRMA attributable to any membership year during which they were a member. Supplemental contributions may be required to fund these deficits.

Other Postemployment Benefits

The Town, as a component unit of the City of Galesburg, participates in the same health care plan as the City. As a result, employees who retire from the Town and are eligible under IMRF may elect to continue health coverage under the group insurance plan administered by the City. The portion of the net OPEB liability related to Town employees and retirees is insignificant.

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

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Town
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property tax	\$ 368,000	\$ 363,416	\$ (4,584)
Replacement tax	201,437	109,152	(92,285)
Investment income	48,737	56,513	7,776
Other revenue	-	4,139	4,139
Total revenues	618,174	533,220	(84,954)
Expenditures			
Admininstration:			
Personnel:			
Salaries - elected officials	115,600	118,514	(2,914)
Contractual services:			
Legal services	16,600	-	16,600
Other expenditures:			
Maintenance - building	20,000	1,460	18,540
Town hall	2,000	13,062	(11,062)
Office supplies and postage	3,500	2,113	1,387
Maintenance agreement	4,000	5,757	(1,757)
Bonds	1,000	100	900
Miscellaneous	2,700	7,947	(5,247)
Contingencies	20,000	6,800	13,200
Total other expenditures:	53,200	37,239	15,961
Total admininstration:	185,400	155,753	29,647
Assessor:			
Personnel:			
Salaries - office employees	195,000	166,039	28,961
Health insurance	90,000	95,608	(5,608)
Total personnel:	285,000	261,647	23,353
Contractual services:			
Maintenance service - vehicle	3,500	214	3,286
Maintenance service - equipment	4,000	3,150	850
Travel expense - assessor	10,000	6,850	3,150
Travel and training - office	2,000	-	2,000
Total contractual services:	19,500	10,214	9,286
Commodities:			
Office supplies and storage	6,000	3,698	2,302

Required Supplementary Information

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

Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other expenditures:			
Other postemployment benefits	\$ 300	\$ 100	\$ 200
IMRF contribution	-	21,464	(21,464)
Social security and Medicare contribution	-	28,603	(28,603)
Unemployment insurance	-	1,217	(1,217)
Liability insurance	-	9,521	(9,521)
Audit	-	19,000	(19,000)
Total other expenditures:	<u>300</u>	<u>79,905</u>	<u>(79,605)</u>
 Total assessor:	<u>310,800</u>	<u>355,464</u>	<u>(44,664)</u>
 Capital outlay	<u>20,000</u>	<u>-</u>	<u>20,000</u>
 Total expenditures	<u>516,200</u>	<u>511,217</u>	<u>4,983</u>
 Net change in fund balance	<u>\$ 101,974</u>	<u>22,003</u>	<u>\$ (89,937)</u>
 Fund Balance, Beginning of Year		<u>1,055,313</u>	
 Fund Balance, End of Year		<u>\$ 1,077,316</u>	

Required Supplementary Information
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General
Assistance
Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property tax	\$ 163,000	\$ 161,463	\$ (1,537)
Intergovernmental	21,000	33,375	12,375
Reimbursements	-	17,001	17,001
Investment income	25,352	29,619	4,267
Other revenue	-	7,000	7,000
Total revenues	209,352	248,458	39,106
Expenditures			
Admininstration:			
Personnel			
Salaries - elected officials	133,088	112,557	20,531
Health insurance	-	1,474	(1,474)
Total personnel	133,088	114,031	19,057
Contractual services:			
Legal services	200	-	200
Travel and training	1,000	1,107	(107)
Total contractual services:	1,200	1,107	93
Commodities:			
Maintenance agreement	2,500	3,468	(968)
Office supplies and postage	5,000	6,681	(1,681)
Total commodities:	7,500	10,149	(2,649)
Other expenditures:			
Contingencies	5,000	300	4,700
Miscellaneous	1,300	1,112	188
Other postemployment benefits	100	-	100
Payroll benefits	-	120	(120)
Total other expenditures:	6,400	1,532	4,868
Total admininstration:	148,188	126,819	21,369
Home relief:			
Contractual services:			
Medical and dental services	10,000	-	10,000
Shelter	55,000	56,386	(1,386)
Utilities	27,500	14,109	13,391
Funeral and burial services	4,000	-	4,000
Ambulance service	1,500	-	1,500
Total contractual services:	98,000	70,495	27,505

Required Supplementary Information

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

Assistance

Year Ended December 31, 2024

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities:			
Food	\$ 44,000	\$ 19,664	\$ 24,336
Insurance/laundry/misc.	5,000	8,720	(3,720)
Personal and household incidentals	30,000	19,633	10,367
Total commodities:	<u>79,000</u>	<u>48,017</u>	<u>30,983</u>
Other expenditures:			
Miscellaneous charges	1,000	177	823
Emergency rent	50,000	32,580	17,420
Emergency utilities	50,000	40,420	9,580
Emergency miscellaneous	4,000	-	4,000
Total other expenditures:	<u>105,000</u>	<u>73,177</u>	<u>31,823</u>
Total home relief:	<u>282,000</u>	<u>191,689</u>	<u>90,311</u>
Capital outlay	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total expenditures	<u>440,188</u>	<u>318,508</u>	<u>121,680</u>
Net change in fund balance	<u>\$ (230,836)</u>	<u>(70,050)</u>	<u>\$ 160,786</u>
Fund Balance, Beginning of Year		<u>640,376</u>	
Fund Balance, End of Year		<u>\$ 570,326</u>	

Illinois Municipal Retirement Fund

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

Last Ten Fiscal Years

	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 39,545	\$ 38,846	\$ 39,565	\$ 36,130
Interest changes of benefit terms	125,673	135,982	147,450	159,334
Differences between expected and actual experience	(46,822)	57,357	81,275	31,466
Changes of assumptions	81,489	2,169	(2,299)	(74,508)
Benefit payments, including refunds of member contributions	(58,570)	(65,588)	(92,773)	(124,101)
Net change in total pension liability	141,315	168,766	173,218	28,321
Total Pension Liability, Beginning	1,685,146	1,826,461	1,995,227	2,168,445
Total Pension Liability, Ending	<u>\$ 1,826,461</u>	<u>\$ 1,995,227</u>	<u>\$ 2,168,445</u>	<u>\$ 2,196,766</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 42,037	\$ 27,432	\$ 85,180	\$ 29,373
Employee contributions	14,518	15,109	14,754	15,496
Net investment income	115,377	9,931	120,744	390,255
Benefit payments, including refunds of member contributions	(58,570)	(65,588)	(92,773)	(124,101)
Other (net transfer)	-	-	-	-
Net change in plan fiduciary net position	105,261	(45,213)	125,699	268,506
Plan Fiduciary Net Position, Beginning	1,892,437	1,997,698	1,952,485	2,078,184
Plan Fiduciary Net Position, Ending	<u>\$ 1,997,698</u>	<u>\$ 1,952,485</u>	<u>\$ 2,078,184</u>	<u>\$ 2,346,690</u>
Net Pension Liability (Asset), Ending	<u>\$ (171,237)</u>	<u>\$ 42,742</u>	<u>\$ 90,261</u>	<u>\$ (149,924)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	109.38%	97.86%	95.84%	106.82%
Covered Payroll	\$ 322,617	\$ 335,770	\$ 327,860	\$ 344,345
Net Pension Liability (Asset) as a Percentage of Covered Payroll	-53.08%	12.73%	27.53%	-43.54%

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

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

	2014	2015	2016	2017	2018
Actuarially determined contribution	\$ 42,037	\$ 27,432	\$ 25,180	\$ 29,373	\$ 34,575
Contributions in relation to the actuarially determined contribution	42,037	27,432	85,180	29,373	34,574
Contribution deficiency (excess)	\$ -	\$ -	\$ (60,000)	\$ -	\$ 1
Covered payroll	\$ 322,617	\$ 335,770	\$ 327,860	\$ 344,345	\$ 378,277
Contributions as a percentage of covered payroll	13.03%	8.17%	25.98%	8.53%	9.14%
	2019	2020	2021	2022	2023
Actuarially determined contribution	\$ 23,000	\$ 31,127	\$ 28,542	\$ 21,200	\$ 8,928
Contributions in relation to the actuarially determined contribution	23,000	31,127	28,280	21,199	8,927
Contribution deficiency (excess)	\$ -	\$ -	\$ 262	\$ 1	\$ 1
Covered payroll	\$ 383,980	\$ 365,341	\$ 376,544	\$ 323,167	\$ 368,908
Contributions as a percentage of covered payroll	5.99%	8.52%	7.51%	6.56%	2.42%

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	21 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.85% 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

Budgetary Information

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

Prior to December 31, the Town Supervisor submits to the Township Board a proposed annual budget and appropriation 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. After the public hearing, the budget is legally enacted through passage of an ordinance.

The Town is authorized to change budgeted amounts within any fund; however, revision must be approved by two-thirds of the members of the Township Board. 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 fund level. The appropriated budget is prepared by fund, function, and department. The Town Supervisor is authorized to transfer budget amounts between objects within any fund; however, the Township Board must approve revisions that alter the total expenditures of any fund.