

CITY OF
GALESBURG
ILLINOIS

July 20, 2026

City Council Agenda



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



City Council Meeting

City Council Chambers

July 20, 2026

6:00 p.m.	Roll Call	Pledge of Allegiance
		Invocation
	Presentation	Baker Tilly FY 2025 Annual Audit Report
	Approve	Minutes from June 15, 2026
	Approve	Executive Session Minutes from May 5, 2025

[Public Comment](#)

[Consent Agenda #2026-13](#)

26-4042	Approve	Special Event Application, Battle of the Burg, Disc Golf Tournament
26-4043	Approve	Water Meters for Resale
26-4044	Approve	Water Meter Supply
26-5006	Receive	FY 2025 Annual Comprehensive Financial Report
26-6005	Approve	Appointment Memo, Library Board
26-8012	Bills and Advance Checks	Approval and Warrants Drawn in Payment of Same

[Passage of Ordinances and Resolutions](#)

26-1013	Ordinance	Minimum Maintenance Standards for Private Parking Lots – First Reading
26-2013	Resolution	Motor-Fuel Tax Resolution for BNSF Peoria Subdivision Improvements

Bids, Petitions and Communications

26-3024	Bid	Demolition of 1970 East Main Street
26-3025	Bid	Drainage System at Bunker Links Golf Course
26-3026	Bid	BNSF Peoria Subdivision Improvements
26-3027	Bid	Annual Security Software Renewal
26-3028	Bid	Unified Development Ordinance Preparation

City Manager's Report

Miscellaneous Business (Agreements, Approvals, Etc.)

26-4045	Approve	Asbestos Consulting Services Agreement Extension
26-4046	Approve	Maintenance Contract with the Galesburg Downtown Council
26-4047	Approve	Façade Grant Agreement, 10 West Main Street
26-4048	Approve	Façade Grant Agreement, 221-223 East Main Street
26-4049	Approve	Countywide Public Transportation Intergovernmental Agreement
26-4050	Approve	Grant Agreement with All Star Sports Academy of Western IL

Town Business

26-9013	Receive	FY 2025 Town of the City of Galesburg Audit
26-9014	Approve	Bills

Closing Comments

Executive Session

Executive Session	Convene into a closed door Executive Session for the purpose of discussing: A. Executive Session Minutes from May 19, 2025; 5ILCS 120/2 (c)(21) B. Litigation; 5ILCS 120/2 (c)(11)
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Adjournment



City Council Meeting

City Manager's Report

July 20, 2026

CONSENT AGENDA #2026-13

Item 26-4042 Special Event Application, Battle of the Burg, Disc Golf Tournament

Staff recommend Council approval of the "Battle of the Burg" special event, a disc golf tournament proposed for October 10, 2026, to be held at the Lake Storey Disc Golf Course and Kiwanis Disc Golf Course. The event is expected to attract approximately 80 participants and will include two rounds of disc golf, with gift certificates to on-site disc golf vendors awarded for merchandise. The event has no anticipated budget impact.

Item 26-4043 Water Meters for Resale

Staff recommend approval of product pricing for water meters purchased by the Water Division for resale to customers, along with a waiver of normal purchasing policies. The City purchases larger water meters, typically one inch and larger, that are resold to commercial customers for installation on private service lines at the customer's expense. Core & Main, the authorized reseller of Sensus brand products in the Galesburg market, provided the proposed pricing for the second half of 2026. Current market conditions limit pricing guarantees to six-month periods. The proposed pricing, effective July 1 through December 31, 2026, includes a bulk-order discount and reflects only minimal increases across various line items. Sufficient funds are available in the Water Division Fund (61) for this planned expense.

Item 26-4044 Water Meter Supply

Staff recommend approval of product pricing for the second half of 2026 for Sensus brand water meters, radio units, handheld readers, and related components to be purchased from Core & Main for the Water Division, along with a waiver of normal purchasing policies. The Water Division purchases these items on an as-needed basis to support its water metering system, and Core & Main is the authorized reseller of Sensus products in the Galesburg market. Current market conditions limit pricing guarantees to six-month periods. The proposed pricing, effective July 1 through December 31, 2026, includes a bulk-order discount and reflects only minimal increases across various line items. Sufficient funds are available in the Water Division Fund (61) for this planned expense.

26-5006 FY 2025 Annual Comprehensive Financial Report

The FY 2025 Annual Comprehensive Financial Report is provided to be received and placed on file with the Galesburg City Clerk's office. The City of Galesburg has received an unmodified ("clean") opinion. Per the Independent Auditors' Report, "the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2025."

26-6005 Appointment Memo, Library Board

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

Item 26-8011 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 26-1013 Minimum Maintenance Standards for Private Parking Lots, First Reading

Staff recommend approval of an ordinance amending Chapter 94 of the City Code to establish minimum maintenance standards for private parking lots serving commercial, industrial, institutional, and multifamily properties. The proposed ordinance addresses issues such as deteriorated pavement, potholes, damaged curbs, unsafe pedestrian walkways, inadequate lighting, and drainage problems that may create safety hazards and negatively impact surrounding properties. The ordinance establishes a complaint-driven enforcement process, allowing the City to issue notices of violation, pursue administrative adjudication when necessary, and complete or contract for corrective work if property owners fail to comply. Costs associated with enforcement and abatement may be recovered from the property owner, including through liens when appropriate. The ordinance is not expected to have a significant immediate budget impact.

Item 26-2013 Motor-Fuel Tax Resolution for BNSF Peoria Subdivision Improvements

Staff recommend approval of a Motor Fuel Tax (MFT) Resolution authorizing the use of \$75,000 in MFT funds for the BNSF Peoria Subdivision Improvements project. The project includes roadway approach improvements, replacing asphalt pavement with concrete, installing combination concrete curbs and gutters on South Pine Street and East 2nd Street, and replacing sidewalks at South Farnham Street and Day Street. The City will receive \$206,109 in funding incentives from the Grade Crossing Protection Fund, BNSF Railway, and the Illinois Department of Transportation, which will be deposited into the City's MFT account in accordance with the project agreement. Approval of the MFT Resolution is

required by the Illinois Department of Transportation to authorize the use of MFT funds for the project, and the incentive funding will more than offset the project cost.

BIDS, PETITIONS AND COMMUNICATIONS

Item 26-3024 Demolition of 1970 East Main Street

Staff recommend awarding the contract for the demolition and site cleanup of the commercial property at 1970 E. Main Street to D&T Demolition LLC of Galesburg in the amount of \$27,130. The City has completed the necessary steps to acquire the property and determined the building is not economically feasible to restore, making demolition the most practical option to support future redevelopment. The project was publicly bid through the Galesburg Register-Mail, the City's website, and direct notification to known demolition contractors. Two bids were received, and D&T Demolition LLC submitted the lowest responsive bid. Staff reviewed the proposal and determined the pricing to be reasonable based on the scope of work. Funding for the project is available in the Property Redevelopment Fund (Fund 23).

Item 26-3025 Drainage System at Bunker Links Golf Course

Staff recommend awarding the contract for Phase II of the Bunker Links Golf Course drainage improvement project to Miller Trucking & Excavating of Silvis, Illinois, in the amount of \$161,898. The project will install drainage systems on six golf course holes to address recurring standing water, improve turf health, reduce maintenance needs, and minimize course closures following heavy rainfall. After receiving a single bid, staff reduced the project scope by removing work on Hole 2 to keep the project within budget. Miller Trucking & Excavating completed Phase I of the drainage improvements in 2025, and staff are confident in the firm's ability to complete Phase II. Construction is anticipated to begin on or after October 1, 2026, with completion expected by December 31, 2026. Funding is available in the Community Improvement/Infrastructure Fund (12) and Utility Tax Capital Projects Fund (59).

Item 26-3026 BNSF Peoria Subdivision Improvements

Staff recommend approval of the bid from Centennial Contractors of the Quad Cities, Inc. in the amount of \$72,252.50 for the BNSF Peoria Subdivision Improvements project. The project is required to support BNSF Railway's installation of new gate arms and includes replacing asphalt pavement with concrete, installing combination concrete curbs and gutters on South Pine Street and East 2nd Street, and replacing sidewalk sections at South Farnham Street and Day Street. The project was advertised through the IDOT Contractor Bulletin, the Galesburg Register-Mail, and the City's website, resulting in four submitted bids from 23 distributed bid proposals. Centennial Contractors submitted the lowest bid, which was within the anticipated project estimate. Funding incentives totaling \$206,109 from the Grade Crossing Protection Fund, BNSF Railway, and IDOT will support the project.

Item 26-3027 Annual Security Software Renewal

Staff recommend approval of the fiscal year 2026 security software renewal through SHI in the amount of \$37,699.16. The software provides critical cybersecurity services that support the City's network protection. The platform helps identify and respond to cyber threats, monitor system activity, protect sensitive information, and maintain the City's overall security posture. The renewal continues the City's use of existing cybersecurity tools and services to support ongoing network and data protection efforts. Funding for the renewal is available in the General Fund.

Item 26-3028 Unified Development Ordinance Preparation

Staff recommend approval of the proposal from Crawford, Murphy & Tilly, Inc. in the amount of \$122,660 to complete a comprehensive review and update of the City's Development Ordinance (Chapter 152). The current ordinance was adopted in 2010 and has been amended over time, but a full review is needed to address changes in development patterns, market conditions, technologies, and regulatory requirements. The update will evaluate zoning, subdivision, and related development standards to improve clarity, support community goals, and align regulations with the City's long-term growth and sustainability objectives. The City issued a Request for Proposals and received five submissions, with Crawford, Murphy & Tilly, Inc. selected based on qualifications, experience, and familiarity with comparable planning projects. The review process is expected to take approximately one year. Funding is available in Planning (305) and Economic Development (024).

CITY MANAGER'S REPORT**MISCELLANEOUS BUSINESS (Agreements, Approvals, Etc.)****Item 26-4045 Asbestos Consulting Services Agreement Extension**

Staff recommend approval of a two-year extension of the existing agreement with Klingner & Associates of Galesburg to provide asbestos inspection and consulting services through December 31, 2028. The City utilizes these professional services to support required asbestos abatement protocols associated with demolition and construction projects. Klingner & Associates was originally awarded a three-year contract in 2024, and staff have been satisfied with the quality and effectiveness of the services provided. The proposed extension establishes fixed pricing for 2027 and 2028, allowing the City to better anticipate and budget project-related costs. The agreement will continue to provide the City the ability to terminate services if costs become prohibitive or performance does not meet expectations. Funding is available in the Property Redevelopment Fund (Fund 23).

Item 26-4046 Maintenance Contract with the Galesburg Downtown Council

Staff recommend approval of a five-year maintenance agreement with the Galesburg Downtown Council (GDC) for services provided within the Downtown Special Service Area

(SSA). The agreement continues a long-standing partnership supporting downtown cleanliness, beautification, and maintenance efforts that benefit businesses, residents, and visitors. Under the proposed agreement, the City's annual contribution will be \$32,000 in 2027 and increase by \$1,000 annually through the five-year term. The GDC will continue providing services including refuse collection, debris removal, seasonal landscaping, sidewalk cleaning, snow removal, public amenity maintenance, and holiday lighting support. The proposed agreement also clarifies responsibilities related to the maintenance and storage of holiday lighting equipment. Funding for the City's contribution is provided through replacement tax revenues and remains consistent with recent funding levels.

Item 26-4047 Façade Grant Agreement, 10 West Main Street

Staff recommend approval of a Downtown Façade Redevelopment Grant for the property located at 10 W. Main Street in an amount not to exceed \$40,000, or 50% of verified final project costs, whichever is less. The Façade Advisory Committee unanimously recommended approval of the grant following review of the proposed exterior rehabilitation project. Improvements include window and door replacements, masonry tuckpointing and repairs, exterior painting, stair restoration, and installation of exterior lighting on all four elevations of the building. The project has an estimated cost of \$81,860 and is expected to support approximately seven full-time positions upon completion. Construction is anticipated to begin in August 2026, with substantial completion targeted for November 2026. Funding is available through Tax Increment Financing District No. 4 (Fund 049).

Item 26-4048 Façade Grant Agreement, 221-223 East Main Street

Staff recommend approval of a Downtown Façade Improvement Grant for the properties located at 221-223 E. Main Street in an amount not to exceed \$18,000, or 50% of verified final project costs, whichever is less. The Façade Advisory Committee unanimously recommended approval of the grant following review of the proposed improvements to the Main Street-facing facades. The project includes applying Dryvit stucco to both buildings in alternating vertical bands of brown and tan to enhance the appearance and condition of the properties. The total estimated project cost is \$36,000, with the remaining costs funded through the owner's equity investment. Construction is anticipated to begin in August 2026, with substantial completion targeted for September 2026. Funding is available through Tax Increment Financing District No. 4 (Fund 049).

Item 26-4049 Countywide Public Transportation Intergovernmental Agreement

Staff recommend approval of an Intergovernmental Agreement between the City of Galesburg and Knox County authorizing the City to serve as the County's public transportation provider and grant administrator for Section 5311 Rural Transit and Illinois Downstate Operating Assistance Program (DOAP) funds. The agreement formalizes the existing partnership between the City and County for the operation of on-demand public transportation services throughout Knox County. Under the agreement, the City will manage grant administration, daily transit operations, scheduling, dispatch, customer service, compliance, reporting, and financial administration. Knox County will provide its required

local matching funds through monthly payments to the City. The initial agreement term extends through June 30, 2027, with the option for annual renewals. The agreement will allow the City to continue pursuing transit funding and supporting transportation services for county residents without a direct impact to the City's General Fund.

Item 26-4050 Grant Agreement with All Start Sports Academy of Western IL

Provided for Council consideration is a grant agreement providing a one-time grant of \$266,941.14 to All Stars Sports Academy of Western Illinois for the acquisition of the property at 1855 E. Knox Street and the payoff of loans associated with prior property improvements. In exchange, the Academy will operate the facility as a youth community center for a minimum of five years, providing free youth enrichment services averaging at least five days or 20 hours per week. The project utilizes a portion of the general obligation bond funds authorized for community center purposes, allowing the City to expand youth-focused community services without assuming long-term operational costs. The agreement includes accountability measures secured by a promissory note, mortgage, and personal guarantee, with the debt to be forgiven if all operational, maintenance, and reporting requirements are met over the five-year term. Sufficient bond funding is available in the 2026 budget.

TOWN BUSINESS

Item 26-9013 FY 2025 Town of the City of Galesburg Audit

Item 26-9014 Town Bills

Respectfully submitted,

Eric Hanson
City Manager



**Galesburg City Council
Regular Meeting Minutes**

DATE: June 15, 2026, 6:00 p.m.

PLACE: City Council Chambers, 55 West Tompkins Street, Galesburg, IL

COUNCIL MEMBERS PRESENT: Mayor Peter Schwartzman, Council Members Angelica Mangieri, Wendel Hunigan, Charles Reynolds, Dwight White, Heather Acerra, Greg Saul, and Steve Cheesman.

COUNCIL MEMBERS ABSENT: None

OTHERS PRESENT: City Manager Eric Hanson, City Attorney Tarryn Gardner, and City Clerk Kelli Bennewitz.

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

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Angelica Mangieri, Wendel Hunigan, Charles Reynolds, Dwight White, Heather Acerra, Greg Saul, and Steve Cheesman, 8.

Mayor Schwartzman declared a quorum present.

The Pledge of Allegiance was recited.

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

Council Member Reynolds moved, seconded by Council Member Acerra, to approve the minutes of the City Council's regular meeting from June 1, 2026.

Roll Call #2:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Saul, and Cheesman, 6.

Nays: None

Absent: None

Abstain: Council Member Acerra, 1.

Chairman declared the motion carried.

PUBLIC COMMENT

Kelly McKinzie addressed the Council regarding local transit issues. She noted that for those working outside standard daytime hours, public transportation options are nonexistent. She questioned how second-shift employees are expected to commute, stating that taxi response times often exceed an hour. She shared that during the time she worked at Walmart; she frequently walked to and from work, and that if she took the bus, the ride took an hour. She added that the bus system is inconvenient and contributes to local unemployment due to inaccessibility.

CONSENT AGENDA #2026-12

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

26-4037

Approve a Special Event application for the Galesburg Gauntlet.

26-4038

Approve a service contract between the City of Galesburg Public Transportation and Knox County Health Department to provide paratransit services.

26-8011

Approve bills in the amount of \$1,350,818.01 and advance checks in the amount of \$462,697.89.

Council Member Saul moved, seconded by Council Member Reynolds, to approve Consent Agenda 2026-12.

Roll Call #3:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried by omnibus vote.

PASSAGE OF ORDINANCES AND RESOLUTIONS

26-1011

Council Member Cheesman moved, seconded by Council Member Saul, to approve Ordinance 26-3772 on final reading annexing the property adjacent to Lincoln Park and Bunker Links Golf Course, Property Identification Number 05-34-101-002.

Roll Call #4:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

26-1012

Special Ordinance on first reading authorizing the sale of a decommissioned 2013 Ford Explorer to the Galesburg Area Vocational Center for \$1.00 to utilize as a component of their law enforcement curriculum.

Council Member White moved, seconded by Council Member Acerra, to suspend the rules and move agenda item 26-1012 to final reading.

Roll Call #5:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

Council Member Cheesman moved, seconded by Council Member Acerra, to approve Special Ordinance 26-636 on final reading authorizing the sale of a decommissioned 2013 Ford Explorer to the Galesburg Area Vocational Center for \$1.00 to utilize as a component of their law enforcement curriculum.

Roll Call #6:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

Council Member Cheesman added that the Vocational Center continues to perform exceptionally well, with enrollment figures reaching approximately 500 students. Beyond public safety training, the Center offers diverse programs, and he feels these community partnerships are instrumental in keeping residents local while providing training for future career opportunities.

26-2012

Council Member Saul moved, seconded by Council Member Reynolds, to approve Resolution 26-12 approving an easement agreement with Ameren Illinois to facilitate the connection of the proposed airport solar project to the electrical grid. This easement will be approximately 20 feet wide and 110 feet long and will be located within the existing farm field near the end of Pickard Road.

Council Member White asked about the consistency of using "permanent" versus "perpetual" in the agreement. It was noted that while both terms appear, a perpetual easement ensures the agreement runs with the land regardless of future ownership. The City Manager deferred to legal counsel but noted that "perpetual" is likely accurate for the solar project. He clarified that although easements can be vacated by the City, this phrasing maintains the agreement's longevity.

Roll Call #7:

Ayes: Council Members Mangieri, Hunigan, Reynolds, Acerra, Saul, and Cheesman, 6.

Nays: None

Absent: None

Abstain: Council Member White, 1.

Chairman declared the motion carried.

BIDS, PETITIONS, AND COMMUNICATIONS

26-3021

Council Member Reynolds moved, seconded by Council Member White, to approve the proposal submitted by Core and Main, in partnership with Orbis Intelligent Systems, in the amount of \$39,375 for the purchase of an acoustic water leak detection system.

Public Works Director Aaron Gavin explained that the system uses caps installed on fire hydrants that monitor both the hydrant and the interconnected water mains. These devices communicate with proprietary software to identify and report anomalies indicating potential leaks. These caps can be relocated throughout the City as needed. He clarified that while the units are mounted on hydrants, their detection capabilities extend a significant distance to monitor the adjacent water mains. He also noted that the monitoring software is restricted to City personnel and is not available to individual homeowners.

Roll Call #8:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

26-3022

Council Member Acerra moved, seconded by Council Member Reynolds, to approve the bid submitted by Vogler Motor Company, Inc., in the amount of \$49,768 for the replacement of a Ford Police Interceptor squad car, unit #21.

Roll Call #9:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

26-3023

Council Member White moved, seconded by Council Member Reynolds, to approve the following bids for the sale of City-owned properties:

ACCEPT HIGH BID:

Tract 1: Christopher A'Hearn for \$2,750

Tract 2: Galesburg Christian School Association for \$251.01
Tract 3: Lomac Payton for \$400
Tract 4: Ascensión Duran for \$150
Tract 6: Mark Rasmussen for \$351
Tract 8: Marc Bailey for \$2,000
Tract 9: Jason Ericson for \$2,000
Tract 10: iRentals, Inc. for \$1,399
Tract 11: Cashton Hillery for \$500
Tract 13: Eiker's Outdoor Creations for \$1,000

ACCEPT SOLE BID:

Tract 7: No Limb it Landscaping LLC for \$100

ACCEPT BEST BID:

Tract 5: Griselda Gandarilla for \$100.

Roll Call #10:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

CITY MANAGER'S REPORT

City Manager Hanson announced that the pickleball courts at Rotary Park are scheduled to open tomorrow and that while minor finishing work remains, the courts are fully playable for residents. He expressed his appreciation for the efforts of Parks and Recreation Director Don Miles, and the staff involved in completing the project despite recent inclement weather. He also highlighted the success of the staff food drive held on Friday, which resulted in over \$4,000 in cash donations and a bus filled with food for the FISH Food Pantry. He also recognized the Police Department for their participation in the Special Olympics Torch Run, which, combined with the Cop on a Rooftop event, raised over \$5,000. Last week alone, City employees raised nearly \$7,000 for local charities. The City Manager commended City employees for their dedication to community service and thanked the Council for their continued support of these initiatives.

MISCELLANEOUS BUSINESS (AGREEMENTS, APPROVALS, ETC.)

26-4039

Council Member Acerra moved, seconded by Council Member Reynolds, to approve a third lease amendment with Community Power Group for a Community Solar Garden located on unutilized space on the Airport property.

Roll Call #11:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

26-4040

Council Member Reynolds moved, seconded by Council Member Acerra, to approve an agreement with Burlington Northern Santa Fe for crossing work at First Street and Pearl Street on the BNSF Peoria Subdivision.

Roll Call #12:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

26-4041

Council Member White moved, seconded by Council Member Reynolds, to approve a Memorandum of Understanding with Burlington Junction Railway to evaluate development feasibility for the available acreage at the Galesburg Business Park.

City Manager Hanson provided an update regarding the \$25 million federal grant for the business park, noting that such funding carries extensive administrative requirements. He estimated the project is approximately two-thirds through the grant administration phase, which encompasses historic preservation signoffs, initial design work, and reviews for architectural artifacts, which require coordination with IDOT. Initial assessments are complete, and the City is preparing for the federally mandated public comment period. The grant evaluation is projected for completion in January, at which time funds will be released for construction in 2027. The DeLong project involves the installation of approximately three miles of rail and main line switches along Grand Avenue/Route 150, in addition to the construction of a substantial facility.

The City Manager stated that a development agreement and real estate action concerning this City-owned property are expected to come before the City Council within the next 60 to 90 days. Regarding this MOU with Burlington Junction Railway, he explained that they have expertise in developing industrial rail-served sites and will collaborate with KCAP and the City to identify investment and job opportunities for the remaining 100 acres at the park. This partnership involves no consulting fees or financial obligation for the City, as Burlington Junction benefits from new rail-served investment.

Roll Call #13:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

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

TOWN BUSINESS

26-9012

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

Fund Title	Amount
Town Fund	\$10,761.75
General Assistance Fund	\$3,050.41
IMRF Fund	
Social Security/Medicare Fund	
Liability Fund	
Audit Fund	
Total	\$13,812.16

Roll Call #14:

Ayes: Trustees Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

Trustee White moved, seconded by Trustee Reynolds, to resume as the City Council. The motion carried.

CLOSING COMMENTS

Council Member White expressed his appreciation to WGIL for their feature on the passing of Leland Chandler, a World War II veteran and former prisoner of war who endured three and a half years in a Japanese camp. He noted that his cousin was held in a German camp for eighteen months and it had a profound and lasting impact on those who served. He also recognized the passing of Sallee Wade, describing her as a significant community figure who provided him with valuable spiritual guidance. He added that although these individuals have passed, their legacies and teachings remain vital to the community through their memory and actions.

Council Member Acerra shared that she missed the last meeting because she was on a Christian pilgrimage to Europe, where she completed a 70-mile trek along the Camino de Santiago. She also had a chance to visit Vizela, Portugal, the hometown of her daughter-in-

law, during the Vizela Romana festival. She was impressed by the community's celebration of its Roman heritage and that observing their history was an inspiration to her, remembering our City's history involving abolitionists, inventors, and the railroad.

Council Member Saul commented on the recent observance of Flag Day, noting that he displays the American flag at his residence daily and shared the importance of showing consistent respect for the flag as a personal priority. He also expressed his appreciation for Public Works Director Aaron Gavin for his efforts on the airport's solar lease agreement and acknowledged the complexities involved in coordinating with the FAA, noting his own experience during the balloon race.

Council Member Cheesman also shared that while representing Mayor Schwartzman at the Veterans Affairs Clinic, he had the chance to talk to Mr. Chandler and that even past the age of 100, he remained vibrant despite the severe physical toll of his imprisonment. He stated that history serves as a vital instrument for learning from both triumphs and errors, expressing disappointment that historical education has diminished in education today. He commended the community for its recent philanthropic efforts, including local golf tournaments and other sporting events. Regarding Juneteenth, he acknowledged the ongoing local festivities and encouraged the public to explore the historical significance of the event.

Council Member Cheesman also gave a public service announcement regarding the municipal electrical aggregation for the City and pointed out that Ameren's current pricing is lower than the City's negotiated rate and recommended that residents investigate opting out to take advantage of the lower costs. He also noted that his 50th high school reunion was this past weekend and mentioned that many individuals among the 600 graduates expressed their appreciation for Galesburg as an excellent place to grow up. He finished by stating that although progress is always possible, the community continues to offer great opportunities and should persist in moving forward.

Council Member Mangieri announced that the final registration deadline for the Galesburg Orchard Bicycle Cruise is June 18th. More information on the event, which features a tour of local orchards and a \$10 participation fee, is available on the event's website and Facebook page.

Council Member Hunigan gave remarks regarding Juneteenth, noting its designation as a federal holiday following the enactment of the Juneteenth National Independence Day Act in 2021, noting that it represented the first federal holiday established since 1983. Juneteenth is recognized by historians as the longest-running African American holiday and is frequently referred to as the nation's second Independence Day. The date commemorates June 19, 1865, when Union General Gordon Granger arrived in Galveston to enforce the end of the Civil War and the abolition of slavery. He noted the significant contribution of Black service members during the war and reflected on the local historical significance of Knox College as a center for abolitionist activity and the Underground Railroad. Locally, he announced that Galesburg's oldest African American church hosted a celebration featuring

historical tours and a community meal, which was attended by nearly 100 residents, including Mayor Schwartzman. He expressed his gratitude to those who attended and thanked WGIL for their support in making the event possible.

Council Member Reynolds expressed his sympathies to the family of Sallee Wade, whom he described as a foundational figure within the community, noting that she provided significant support during his initial municipal campaign, and that she served as a precinct committeeman for the local Democratic organization. He also highlighted the Juneteenth pageant held at Knox College where Miss Juneteenth was selected, noting it was an enjoyable community event. Council Member Reynolds also commended both the City and Knox College for successfully securing a grant for Standish Park improvements.

Mayor Schwartzman provided additional remarks regarding Leland Chandler, a remarkable local resident who reached the age of 103. He also stated that he attended a ceremony at the Methodist Church, coordinated by the Daughters of the American Revolution that honored approximately seventeen local veterans through the dedication of memorial bricks. Many honorees were in attendance and shared their personal histories. The Mayor also promoted the upcoming Juneteenth activities, specifically an author showcase at the Public Library this Friday and encouraged community attendance to support local writers. He also offered a tribute to Sallee Wade, a friend and nurse who dedicated her life to service. He recalled her powerful address to the City Council regarding Galesburg's potential to serve as a "lighthouse" and noted that he would share the video of her presentation on his Facebook page. He stated that her vision for the City remains an inspiration and that the community will miss her.

There being no further business, Council Member Saul moved, seconded by Council Member Reynolds, to adjourn the regular meeting at 6:50 p.m.

Roll Call #15:

Ayes: Council Members Mangieri, Hunigan, Reynolds, White, Acerra, Saul, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

Peter D. Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

26-4042



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Battle of the Burg Special Event

SUMMARY RECOMMENDATION: Council consideration of Battle of the Burg event to be held at Lake Storey Disc Golf Course and Kiwanis Disc Golf Course on October 10, 2026.

BACKGROUND: The attached special event application proposes a disc golf tournament on October 10, 2026. Estimated attendance is 80. The event includes two rounds of disc golf and gift certificates to on-site disc golf vendors for merchandise.

BUDGET IMPACT: None

SUPPORTING DOCUMENTS:

1. Special Event Application



City of Galesburg Special Event Request

Main Info

General Information

Confirm *

Please select yes to confirm that you have read all of the above procedures and rules outlined above.

☒ Yes

City Owned Property

Will you be requesting a: Shelter, Gazebo, Softball/Soccer Field, Pool, Gym, Pavilion, Plaza, Green Space or the Airport? *

☐ Yes

☒ No

Will there be over 50 attendees?

☒ Yes

☐ No

Approximate number of attendees

70-80 players

Will you be requesting a street closure?

☐ Yes

☒ No

Will you be utilizing a City parking lot?

☐ Yes

☒ No

A special permit fee may be required depending on the event. Please select all that apply *

☐ Pyrotechnic Event - \$100

☐ Carnival, Fair, Exhibit - \$40

☐ Tents - \$40

☐ Recreational Burn/Fire

☐ Music / Voice Amplification

☐ Bounce House

☐ March, Marathon, Parade or Walk

☒ Public/Private Gathering

Public / Private Gathering

Will you be renting equipment?

Chairs, Tables, etc.

☐ Yes

☒ No

Event Name *

Battle of the Burg (Disc Golf Tournament)

Event Information

Type of Event

- ☐ Car Show
- ☐ Parade
- ☐ Live Music
- ☒ Other
- Disc Golf Tournament
- ☐ Carnival
- ☐ Run/Walk
- ☐ Wedding

Event Location

Lake Storey Park and Kiwanis Park

Event Description

We are looking to host a C-Tier Sanctioned Disc Golf Tournament. The PDGA will cover players and caddies with their provided liability insurance. We will provide certificate of insurance to the city. We are charging \$30 per player. \$22 to the player payouts (Funny money gift certificates to disc golf vendors on site for merchandise) \$5 to the club for trophies and \$3 to the PDGA. We want to invite city approved food vendors to Lake Storey to be onsite to provide lunch for the players between rounds. We will divide the field into 2 separate pools to where half the participants play Kiwanis in the morning and the other pool plays Lake Storey. Then in the afternoon the pools will switch courses. Then after both rounds are completed we will have a trophy presentation at Lake Storey. Players that are current with their PDGA membership will be automatically included under the insurance and non members will have to add \$15 to their buy-in that goes to the PDGA to cover them under the policy for that event. We will be onsite setting up the courses around 7am. Player check in will begin at 8am and the first round will tee off at 9am. We will have a 1 hour lunch break after the first round concludes and then aiming to tee off for round 2 at 1pm.

Time Frames

Events less than 30 days may not be approved. Contact the Clerks @ #####-#### for questions

Event Start Date *

Events less than 30 days may not be approved

2026-10-10 09:00:00 AM

Contact the Clerks @ #####-#### for questions

Event End Date *

2026-10-10 05:00:00 PM

Event Setup Time

2026-10-10 07:00:00 AM

Event Tear down time

2026-10-10 06:00:00 PM

Will Alcohol be served? *

- ☐ Yes
- ☒ No

Will food be served? *

- ☐ Yes
- ☒ No

Contact Information**Contact Name ***

Josh Fleming

Organization Name

Galesburg Area Disc Golf Club

Address

Street Address

██████████

Address Line 2

City

[REDACTED]

State/Province/Region

IL

Postal/Zip Code

[REDACTED]

Country

United States

E-mail*

joshuaf@getzfire.com

Contact Number

[REDACTED]

Website

Supporting Documents



26-4043

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Approval recommendation, 2026 supply of water meters for resale.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, Water Superintendent, and Purchasing Agent recommend that the City Council waive normal purchasing policies and approve the product pricing for the second half of 2026 as provided by Core & Main (Washington, IL) for water meters for resale to be purchased by the Water Division.

BACKGROUND: The City of Galesburg Water Division purchases various sized water meters throughout the year on an as-needed basis. The large meters (1" and over) purchased by the City are available for resale and generally installed on commercial service lines at the expense of the customer. The Division specifically utilizes Sensus brand products, for which Core & Main serves as the authorized reseller in the Galesburg market.

Current market constraints limited Core & Main to a six-month pricing guarantee. The attached schedule covers various items utilized by the Division and includes a bulk-order discount. The updated pricing reflects minimal increases across various line items and is effective from July 1, 2026, through December 31, 2026. To secure these discounted rates, City staff recommend the approval of the submitted bulk purchase pricing.

BUDGET IMPACT: There are sufficient funds budgeted in the Water Division (61) for this planned expense.

SUPPORTING DOCUMENTS:

1. Pricing from Core & Main valid through 12/31/2026.
2. Sole source supporting documentation from Sensus.





Bid Proposal for Galesburg 2026 Q3 & Q4 Annual Meter Pricing

CUSTOMER	CITY OF GALESBURG 920 W MAIN ST GALESBURG, IL 61402	Job Galesburg 2026 Q3 & Q4 Annual Meter Pricing Galesburg, IL Bid Date: 06/22/2026 Bid #: 5024302
	Sales Representative Erik Mitchell (T) 309-444-3183 (F) 309-444-3644 Erik.Mitchell@coreandmain.com	Core & Main 400 North Cummings Lane Washington, IL 61571 (T) 3094443183
CONTACT		
NOTES		





Bid Proposal for Galesburg 2026 Q3 & Q4 Annual Meter Pricing

CITY OF GALESBURG
Job Location: Galesburg, IL

Bid Date: 06/22/2026

Core & Main Bid #: 5024302

Core & Main

400 North Cummings Lane

Washington, IL 61571

Phone: 3094443183

Fax: 3094443644

Seq#	Qty	Description	Units	Price	Ext Price
20		PRICES ARE VALID			
30		7/01/2026 - 12/31/2026			
50		BULK SALE PRICING			
60		MUST BE PURCHASED IN			
70		QUANTITIES OF AT LEAST 200			
80	468	520M M2 S/POINT TC SP HR & LD PIT SET 5396353752201MI	EA	151.90	71,089.20
90	1458	510M M2 S/POINT TC SP HR & LD NON-PIT SET 5396353751201MI	EA	141.14	205,782.12
100	1458	510M M2 S/POINT WIRED SP HR & LD NON-PIT SET 5396353751202MI	EA	133.55	194,715.90
110	576	IPERL+ 5/8 100CF 7.5LL 4WHL 3TS SM IX1S3FLXXXXXXD	EA	141.14	81,296.64
120	144	IPERL+ 1 100CF 10.75LL 4WHL 3TS SM IX4S3FLXXXXXXD	EA	232.24	33,442.56
130	96	IPERL+ 5/8 MTL100CF 7.5LL 4WHL METAL 3TS SM IXAS3FLXXXXXXD	EA	175.89	16,885.44
140	96	IPERL+ 1 MTL100CF 10.75LL 4WHL METAL 3TS SM IXDS3FLXXXXXXD	EA	270.21	25,940.16
160		RESIDENTIAL METERS			
170	1	IPERL+ 5/8 100CF 7.5LL 4WHL 3TS SM IX1S3FLXXXXXXD	EA	168.91	168.91
180	1	IPERL+ 3/4S 3TS 100CF 7.5LL 4WHL SM IX2S3FLXXXXXXD	EA	169.96	169.96
190	1	IPERL+ 3/4 3TS 100CF 7.5LL 4WHL SM IX3S3FLXXXXXXD	EA	189.55	189.55
200	1	IPERL+ 1 100CF 10.75LL 4WHL 3TS SM IX4S3FLXXXXXXD	EA	259.81	259.81
210	1	IPERL+ 5/8 METAL 3TS 100CF 4WHL IXAS3FLXXXXXXD	EA	182.27	182.27
220	1	IPERL+ 3/4S METAL 3TS 100CF	EA	192.68	192.68
230	1	IPERL+ 3/4 METAL 3TS 100CF	EA	213.42	213.42
240	1	IPERL+ 1 METAL 3TS 100CF	EA	306.35	306.35
250	1	IPERL/ALLY 6' TRPL 2W CABLE SM50546439001	EA	15.50	15.50
270		COMERCIAL METERS			
280	1	IPERL+ 1 METAL 3TS 100CF	EA	306.35	306.35

290	1	OMNI+ R2 1-1/2 100CF 13LL 4WHL 20' TRPL 3W CABLE REG ID MATCHES MTR BODY ID SM R1X1XX2FXLOXXSD	EA	668.85	668.85
300	1	OMNI+ R2 2 100CF 17LL 4WHL 20' TRPL 3W CABLE REG ID MATCHES MTR BODY ID SM R2X1XX2FXLOXXSD	EA	921.24	921.24
310	1	OMNI+ 1-1/2 T2 100CF 13LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T1X1XXBF3LOXXSD	EA	1,011.80	1,011.80
320	1	OMNI+ 2 T2 100CF 17LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T2X1XXBF3LOXXSD	EA	1,198.09	1,198.09
330	1	OMNI+ 3 T2 100CF 19LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T3X1XXBF1NOXXSD	EA	1,491.03	1,491.03
340	1	OMNI+ 4 T2 100CF 23LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T4X1XXBF1NOXXSD	EA	2,902.33	2,902.33
350	1	OMNI+ 6 T2 100CF 27LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T6X1XXBF1NOXXSD	EA	5,218.25	5,218.25
360	1	OMNI+ 1-1/2 C2 100CF 13LL 4WHL SM 20' TRPL 3W & 20' PULSE CABLE REG ID MATCHES METER BODY ID	EA	1,490.95	1,490.95
370	1	OMNI+ 2 C2 100CF 15-1/4LL 4WHL SM 20' TRPL 3W CABLE REG ID	EA	1,698.74	1,698.74



Bid Proposal for Galesburg 2026 Q3 & Q4 Annual Meter Pricing

Bid #: 5024302

Seq#	Qty	Description	Units	Price	Ext Price
		MATCHES METER BODY ID C2X3XXBF3L0XXSD			
380	1	OMNI+ 3 C2 100CF 17LL 4WHL SM 20' TRPL 3W CABLE REG ID	EA	2,183.16	2,183.16
		MATCHES METER BODY ID C3X3XXBF1N0XXSD			
390	1	OMNI+ 4 C2 100CF 20LL 4WHL SM 20' TRPL 3W CABLE REG ID	EA	3,833.93	3,833.93
		MATCHES METER BODY ID C4X3XXBF1N0XXSD			
400	1	OMNI+ 6 C2 100CF 24LL 4WHL SM 20' TRPL 3W CABLE REG ID	EA	6,603.42	6,603.42
		MATCHES METER BODY ID C6X3XXBF1N0XXSD			
420	1	CORDONEL 1-1/2 1CF 13LL 7WHL 20' TRPL 3W & 25' PULSE CABLES	EA	1,886.98	1,886.98
		PRESSURE SENSOR SM G1X1XXPBF2SXXSD			
430	1	CORDONEL 2 1G 10LL 8WHL 6' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
		PRESSURE SENSOR SM G2X5XXPAG1AXXSD			
440	1	CORDONEL 2 1CF 17LL 7WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
		PRESSURE SENSOR SM G2X1XXPBF2SXXSD			
450	1	CORDONEL 2 1CF 15.25LL 8WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
		PRESSURE SENSOR SM G2X3XXPBF2AXXSD			
460	1	CORDONEL 3 1CF 17LL 8WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,917.65	2,917.65
		PRESSURE SENSOR SM G3X3XXPBF2AXXSD			
470	1	CORDONEL 4 1CF 23LL 9WHL 6' TRPL 3W & 25' PULSE CABLES	EA	4,538.74	4,538.74
		PRESSURE SENSOR SM G4X1XXPAF2WXXSD			
480	1	CORDONEL 6 1CF 18LL 8WHL 6' TRPL 3W & 25' PULSE CABLES	EA	6,629.86	6,629.86
		PRESSURE SENSOR SM G6X5XXPAF1AXXSD			
500		RADIOS			
510	1	510M M2 S/POINT WIRED SP HR & LD NON-PIT SET	EA	155.93	155.93
		5396353751202MI			
520	1	510M M2 S/POINT WIRED DP HR & LD NON-PIT SET	EA	231.37	231.37
		5396353751204MI			
530	1	510M M2 S/POINT TC SP HR & LD NON-PIT SET	EA	155.94	155.94
		5396353751201MI			
540	1	520M M2 S/POINT TC SP HR & LD PIT SET 5396353752201MI	EA	155.94	155.94
550	1	520M M2 S/POINT TC DP HR & LD PIT SET 5396353752203MI	EA	241.44	241.44

580		BRASS METER CPLGS			
590	1	LAN 1-1/2 BRZ METER FLG KIT DBL FLG GSKTS (4) B&N	EA	143.86	143.86
		200-225-00390			
600	1	LAN 2 BRS METER FLG KIT DBL FLG GSKTS (4) B&N 200-225-00400	EA	156.11	156.11
610	1	GT140 1-1/2 DROP-IN RBR GASKET	EA	4.73	4.73
620	1	GT141 2 FLG RUBBER GASKET	EA	5.37	5.37
640		PRICES ARE VALID UNTIL			
650		7/1/2026 - 12/31/2026			
				Sub Total	686,982.46
				Tax	0.00
				Total	686,982.46
UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: https://coreandmain.com/terms-of-sale/					
THIS BID MAY INCLUDE GLOBALLY SOURCED (IMPORTED) MATERIALS THAT ARE SUBJECT TO CHANGING TARIFFS. PRICES ARE SUBJECT TO CHANGE DUE TO POTENTIAL ADDITIONAL TARIFFS IMPOSED BY THE U.S. GOVERNMENT. IF IMPOSED, PRICES WILL INCREASE BY THE SAME PERCENTAGE AND WILL BE EFFECTIVE ON THE DATE THAT THE NEW TARIFFS ARE IMPLEMENTED. THESE ITEMS SHOULD BE PURCHASED WITH HASTE TO AVOID ANY ADDITIONAL RISING TARIFF COSTS.					

Jim Grillo
Director of Sales, Central Region
612-867-3283
jim.grillo@xylem.com



November 18, 2025

Effective date: 2025-2026

To Whom It May Concern:

Sensus, a Xylem brand, is pleased to announce that **Core & Main – Illinois** is the exclusive Authorized Distributor of Sensus products and a Value-Added Reseller (VAR) for Sensus Services such as SaaS and NaaS in the state of Illinois.

Please contact your Core & Main representative for all of your Sensus needs. Purchasing Sensus products and services from the authorized distributor for your area ensures that your products will be properly supported and warranted.

We look forward to the opportunity of providing your firm with quality water measurement equipment and support in the near future. Please feel free to contact me at jim.grillo@xylem.com regarding this or any other matter.

Sincerely

A handwritten signature in black ink, appearing to read "J. Grillo".

James C. Grillo
Director of Sales, Central Region
Sensus, a Xylem Brand



26-4044

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Approval recommendation, 2026 supply of water meters and radios.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, Water Superintendent, and Purchasing Agent recommend that the City Council waive normal purchasing policies and approve the product pricing for the second half of 2026 as provided by Core & Main (Washington, IL) for various water meters, handheld readers and radio units to be purchased by the Water Division.

BACKGROUND: The City of Galesburg Water Division purchases water meters of various sizes, radio units, and related components throughout the year on an as-needed basis. The Division specifically utilizes Sensus brand products, for which Core & Main serves as the authorized reseller in the Galesburg market.

Current market constraints limited Core & Main to a six-month pricing guarantee. The attached schedule covers various items utilized by the Division and includes a bulk-order discount. The updated pricing reflects minimal increases across various line items and is effective from July 1, 2026, through December 31, 2026. To secure these discounted rates, City staff recommend the approval of the submitted bulk purchase pricing.

BUDGET IMPACT: There are sufficient funds budgeted in the Water Division (61) for this planned expense.

SUPPORTING DOCUMENTS:

1. Pricing from Core & Main valid through 12/31/2026.
2. Sole source supporting documentation from Sensus.





Bid Proposal for Galesburg 2026 Q3 & Q4 Annual Meter Pricing

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	Sales Representative Erik Mitchell (T) 309-444-3183 (F) 309-444-3644 Erik.Mitchell@coreandmain.com	Core & Main 400 North Cummings Lane Washington, IL 61571 (T) 3094443183
CONTACT		
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Bid Proposal for Galesburg 2026 Q3 & Q4 Annual Meter Pricing

CITY OF GALESBURG
Job Location: Galesburg, IL

Bid Date: 06/22/2026

Core & Main Bid #: 5024302

Core & Main

400 North Cummings Lane

Washington, IL 61571

Phone: 3094443183

Fax: 3094443644

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280	1	IPERL+ 1 METAL 3TS 100CF	EA	306.35	306.35

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330	1	OMNI+ 3 T2 100CF 19LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T3X1XXBF1NOXXSD	EA	1,491.03	1,491.03
340	1	OMNI+ 4 T2 100CF 23LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T4X1XXBF1NOXXSD	EA	2,902.33	2,902.33
350	1	OMNI+ 6 T2 100CF 27LL 4WHL SM 20' TRPL 3W CABLE REG ID MATCHES METER BODY ID T6X1XXBF1NOXXSD	EA	5,218.25	5,218.25
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Bid #: 5024302

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		MATCHES METER BODY ID C4X3XXBF1N0XXSD			
400	1	OMNI+ 6 C2 100CF 24LL 4WHL SM 20' TRPL 3W CABLE REG ID	EA	6,603.42	6,603.42
		MATCHES METER BODY ID C6X3XXBF1N0XXSD			
420	1	CORDONEL 1-1/2 1CF 13LL 7WHL 20' TRPL 3W & 25' PULSE CABLES	EA	1,886.98	1,886.98
		PRESSURE SENSOR SM G1X1XXPBF2SXXSD			
430	1	CORDONEL 2 1G 10LL 8WHL 6' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
		PRESSURE SENSOR SM G2X5XXPAG1AXXSD			
440	1	CORDONEL 2 1CF 17LL 7WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
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450	1	CORDONEL 2 1CF 15.25LL 8WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,014.38	2,014.38
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460	1	CORDONEL 3 1CF 17LL 8WHL 20' TRPL 3W & 25' PULSE CABLES	EA	2,917.65	2,917.65
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470	1	CORDONEL 4 1CF 23LL 9WHL 6' TRPL 3W & 25' PULSE CABLES	EA	4,538.74	4,538.74
		PRESSURE SENSOR SM G4X1XXPAF2WXXSD			
480	1	CORDONEL 6 1CF 18LL 8WHL 6' TRPL 3W & 25' PULSE CABLES	EA	6,629.86	6,629.86
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500		RADIOS			
510	1	510M M2 S/POINT WIRED SP HR & LD NON-PIT SET	EA	155.93	155.93
		5396353751202MI			
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		5396353751204MI			
530	1	510M M2 S/POINT TC SP HR & LD NON-PIT SET	EA	155.94	155.94
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540	1	520M M2 S/POINT TC SP HR & LD PIT SET 5396353752201MI	EA	155.94	155.94
550	1	520M M2 S/POINT TC DP HR & LD PIT SET 5396353752203MI	EA	241.44	241.44

580		BRASS METER CPLGS			
590	1	LAN 1-1/2 BRZ METER FLG KIT DBL FLG GSKTS (4) B&N	EA	143.86	143.86
		200-225-00390			
600	1	LAN 2 BRS METER FLG KIT DBL FLG GSKTS (4) B&N 200-225-00400	EA	156.11	156.11
610	1	GT140 1-1/2 DROP-IN RBR GASKET	EA	4.73	4.73
620	1	GT141 2 FLG RUBBER GASKET	EA	5.37	5.37
640		PRICES ARE VALID UNTIL			
650		7/1/2026 - 12/31/2026			
				Sub Total	686,982.46
				Tax	0.00
				Total	686,982.46
UNLESS OTHERWISE SPECIFIED HEREIN, PRICES QUOTED ARE VALID IF ACCEPTED BY CUSTOMER AND PRODUCTS ARE RELEASED BY CUSTOMER FOR MANUFACTURE WITHIN THIRTY (30) CALENDAR DAYS FROM THE DATE OF THIS QUOTATION. CORE & MAIN LP RESERVES THE RIGHT TO INCREASE PRICES TO ADDRESS FACTORS, INCLUDING BUT NOT LIMITED TO, GOVERNMENT REGULATIONS, TARIFFS, TRANSPORTATION, FUEL AND RAW MATERIAL COSTS. DELIVERY WILL COMMENCE BASED UPON MANUFACTURER LEAD TIMES. ANY MATERIAL DELIVERIES DELAYED BEYOND MANUFACTURER LEAD TIMES MAY BE SUBJECT TO PRICE INCREASES AND/OR APPLICABLE STORAGE FEES. THIS BID PROPOSAL IS CONTINGENT UPON BUYER'S ACCEPTANCE OF SELLER'S TERMS AND CONDITIONS OF SALE, AS MODIFIED FROM TIME TO TIME, WHICH CAN BE FOUND AT: https://coreandmain.com/terms-of-sale/					
THIS BID MAY INCLUDE GLOBALLY SOURCED (IMPORTED) MATERIALS THAT ARE SUBJECT TO CHANGING TARIFFS. PRICES ARE SUBJECT TO CHANGE DUE TO POTENTIAL ADDITIONAL TARIFFS IMPOSED BY THE U.S. GOVERNMENT. IF IMPOSED, PRICES WILL INCREASE BY THE SAME PERCENTAGE AND WILL BE EFFECTIVE ON THE DATE THAT THE NEW TARIFFS ARE IMPLEMENTED. THESE ITEMS SHOULD BE PURCHASED WITH HASTE TO AVOID ANY ADDITIONAL RISING TARIFF COSTS.					

Jim Grillo
Director of Sales, Central Region
612-867-3283
jim.grillo@xylem.com



November 18, 2025

Effective date: 2025-2026

To Whom It May Concern:

Sensus, a Xylem brand, is pleased to announce that **Core & Main – Illinois** is the exclusive Authorized Distributor of Sensus products and a Value-Added Reseller (VAR) for Sensus Services such as SaaS and NaaS in the state of Illinois.

Please contact your Core & Main representative for all of your Sensus needs. Purchasing Sensus products and services from the authorized distributor for your area ensures that your products will be properly supported and warranted.

We look forward to the opportunity of providing your firm with quality water measurement equipment and support in the near future. Please feel free to contact me at jim.grillo@xylem.com regarding this or any other matter.

Sincerely

A handwritten signature in black ink, appearing to read "J. Grillo".

James C. Grillo
Director of Sales, Central Region
Sensus, a Xylem Brand



26-5006

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: 2025 Annual Audit Report Presentation

SUMMARY RECOMMENDATION: Receive items only

BACKGROUND: In accordance with the State of Illinois Governmental Account Audit Act (50 ILCS 310/), the City's external auditor, Baker Tilly US, LLP, has reviewed and audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Galesburg as of and for the year ended December 31, 2025.

The City of Galesburg has received an unmodified ("clean") opinion. Per the Independent Auditors' Report, "the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2025."

BUDGET IMPACT: There is no impact on the budget.

SUPPORTING DOCUMENTS:

1. 2025 Annual Comprehensive Financial Report for the Year Ended December 31, 2025





2025

Annual Comprehensive Financial Report

Year Ended December 31, 2025

Annual Comprehensive Financial Report of the City of Galesburg, Illinois

December 31, 2025

Prepared by: Finance Department

City of Galesburg, Illinois

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June 26, 2026

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

Dear Mayor, Council, and Galesburg Residents:

The Annual Comprehensive Financial Report of the City of Galesburg for the fiscal year ended December 31, 2025, is submitted herewith. The State of Illinois requires every general-purpose local government to publish a complete set of audited financial statements at the end of each fiscal year. This report fulfills that requirement and is a comprehensive picture of the City's financial transactions during the 2025 fiscal year. This report was prepared by the City's Finance Department, and responsibility for the completeness and reliability of the information rests with City management. To the best knowledge and belief of the City, the enclosed information is accurate in all material respects and is presented in a manner to fairly present the financial position of the City of Galesburg.

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

The City of Galesburg financial statements for the year ended December 31, 2025, have been audited by Baker Tilly. An unmodified ("clean") opinion has been issued. The independent auditors' report is presented as the first component of the financial section of this report.

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

Profile of the City of Galesburg

The City of Galesburg, incorporated on February 14, 1857, is located on Interstate 74 in northwest Illinois. Galesburg is located 45 miles from both Peoria and the Quad Cities on I-74, 50 miles east of the Mississippi River, and a three-hour train ride from downtown Chicago via Amtrak. This central location allows residents to be able to access a variety of different cities with ease. It currently occupies approximately 17.75 square miles and, based on the 2020 U.S. Census, serves a population of 30,052. The City of Galesburg is empowered to levy a property tax on real property located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which it has done from time to time.

The City of Galesburg is a home rule municipality and operates under a Council-Manager form of government. Policy and legislative authority are vested in a governing council consisting of seven members and a mayor. The Council appoints the government's city manager, who in turn appoints the various department heads.

The City provides a full range of services, including public safety, water service, refuse and recycling collection, landscape waste collection, parks, campground, municipal airport, municipal golf course, municipal indoor swimming pool, water park, recreational programs, cemeteries, and the care of streets and sidewalks. The City of Galesburg is also financially accountable for a legally separated public library and the Town of the City of Galesburg. Both of which are reported separately within the City of Galesburg's financial statements. Additional information on these legally separate entities may be found in the notes to the financial statements.

Local Economy

The local economy for 2025 showed mixed growth in key revenue sources such as the Food and Beverage tax, which increased 2.3% and the Home Rule tax, which increased 8.9%, from 2024. At the same time, Sales and Use tax remained flat and the Hotel/Motel tax decreased 3.0%. The mixed growth is due to nationwide inflationary factors and changes to Use tax implemented by the State of Illinois.

In 2025, the City of Galesburg experienced strategic economic growth, leveraging targeted development agreements to facilitate over \$86 million in private investment and the creation of more than 225 full-time jobs.

Landmark commercial achievements included the full revitalization of the former Maytag plant by Western Smokehouse Partners, which created over 150 high-quality manufacturing jobs. Additionally, Thrushwood Farms Quality Meats embarked on a \$22 million expansion project supported by a \$100,000 City grant, which is expected to create 50 new full-time positions. The downtown corridor was further strengthened by projects such as the revitalization of a vacant location by Orange Cup Sidecar and a \$100,000 revolving loan to support Dante & Dory's new location.

Vital local projects were completed in 2025 with over \$45 million in total grant funds. Projects included infrastructure and public transportation, parks, public safety, economic development, and housing. A critical foundation for future commercial development was established by securing a \$25 million RAISE Grant from the U.S. Department of Transportation to install rail infrastructure at the Galesburg Logistics Park. This project aligns with the community's top priority, as 77% of citizens surveyed identified attracting industry and jobs as the most important area for emphasis.

The City also prioritized neighborhood revitalization. Housing initiatives leveraged \$2.5 million in state and federal grants to improve local living conditions. These efforts included \$400,000 for nine residential renovation projects via the IHDA Home Repair and Accessibility Program and a \$562,000 grant for the demolition of 35 blighted properties. Furthermore, the local Housing Repair Assistance Program supported 31 repair projects for owner-occupied homes to ensure they meet local codes and safety standards.

Long-term Financial Planning

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

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

Relevant Financial Policies

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

Each year the City's Financial Policies are reviewed and updated where necessary to consider changes in GAAP, Government Audit Standards, and the City's budget process. The Council annually approves the financial policies to ensure funds are spent and managed in the most cost-effective manner based on the services provided while ensuring the financial records are maintained in accordance with GAAP, Government Auditing Standards, and state and federal laws.

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

Tax Abatement Program

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

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Galesburg for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This was the thirtieth consecutive fiscal year that the City of Galesburg has achieved this prestigious award. A Certificate of Achievement is valid for only a period of one year. We believe our current annual comprehensive financial report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to the GFOA to determine its eligibility for another certification.

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

Respectfully submitted,



Eric Hanson
City Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

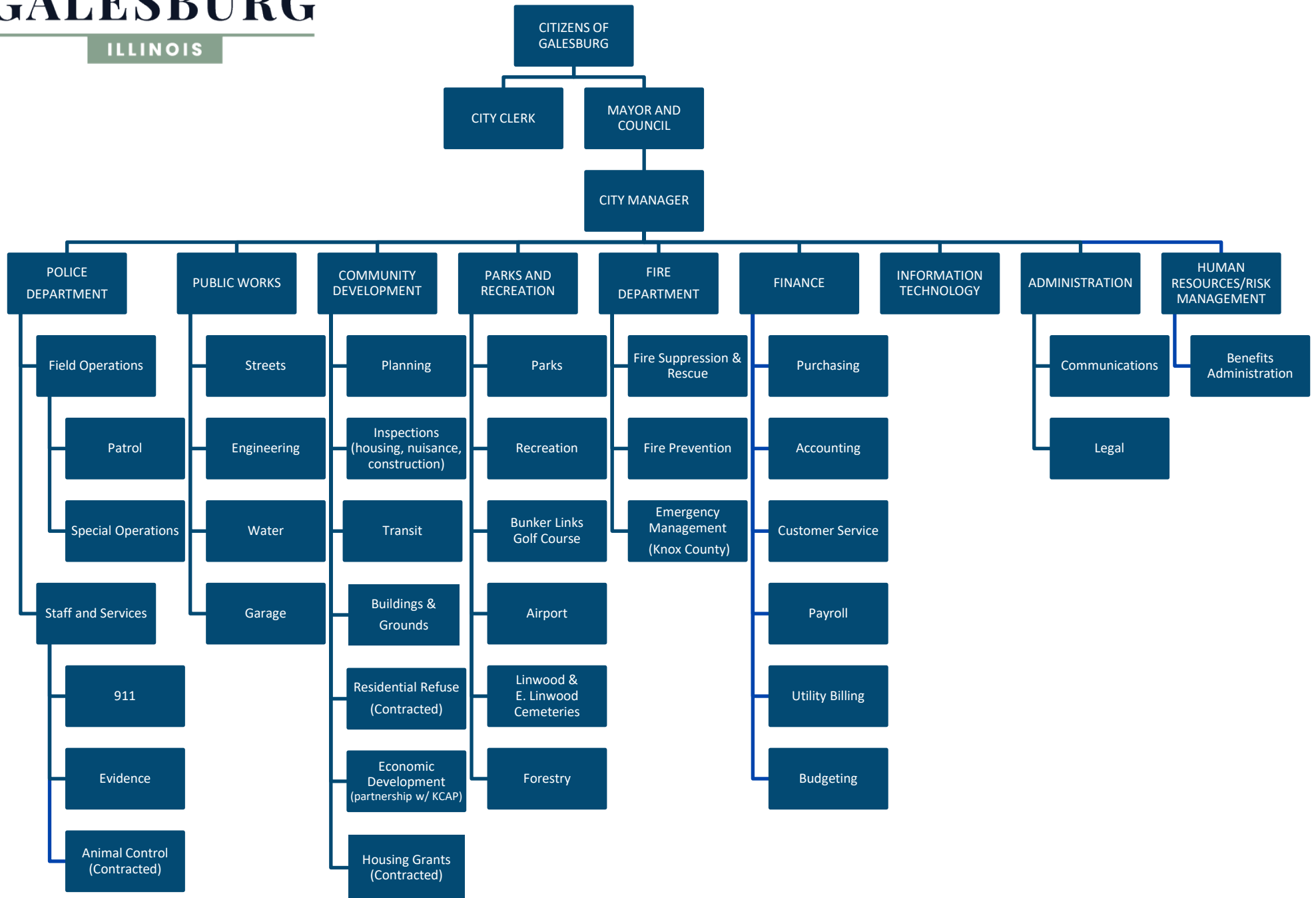
**City of Galesburg
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO



City of Galesburg, Illinois

**Elected and Appointed City Officials
Year Ended December 31, 2025**

Elected Officials

Peter Schwartzman
Mayor

Council Members

Angelica Mangieri, First Ward
Wendel Hunigan, Second Ward
Vacant, Third Ward
Dwight White, Fourth Ward
Heather Acerra, Fifth Ward
Greg Saul, Sixth Ward
Steve Cheesman, Seventh Ward

Kelli Bennewitz
City Clerk

Appointed Officials

Jennifer O'Hern
City Treasurer

Eric Hanson
City Manager

Department Directors

Cathy St. George, Director of Community Engagement
Jessica Pease, Director of Human Resources
Aaron Gavin, Director of Public Works
Jennifer O'Hern, Director of Finance
Orlee Lucero, Director of Information Technology
Steve Gugliotta, Director of Community Development
Don Miles, Director of Parks and Recreation
Kevin Legate, Police Chief
Randy Hovind, Fire Chief



Independent Auditors' Report

To the Mayor and City Council of
City of Galesburg, Illinois

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Galesburg (the City), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City as of December 31, 2025 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Galesburg Public Library Foundation, which represents 12%, 13%, and 21%, respectively, of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Galesburg Public Library Foundation are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions. The financial statements of the Galesburg Public Library Foundation were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

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

Oak Brook, Illinois
June 26, 2026

City of Galesburg, Illinois

Management's Discussion and Analysis
December 31, 2025
(Unaudited)

It is an honor to present to you the financial picture of the City of Galesburg, Illinois (the City). We offer readers of the financial statements this narrative overview and analysis of the financial activities of the City for the year ended December 31, 2025. We encourage readers to consider the information presented herein in conjunction with the transmittal letter found in the introductory section and the basic financial statements to enhance their understanding of the City's financial performance. Certain comparative information between the current year and the prior is required to be presented in the Management's Discussion and Analysis (the MD&A).

Financial Highlights

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$94.3 million (net position).
- In total, net position increased by \$11.1 million.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$52.0 million, a decrease of \$2.6 million in comparison with the prior year. Approximately \$8.8 million is available for spending at the government's discretion (unassigned fund balance).
- General revenues accounted for \$41.4 million in revenue or 75% of all governmental revenues. Program specific revenues in the form of charges for services and fees and grants accounted for \$13.7 million or 25% of total governmental revenues of \$55.1 million.
- The City had \$49.3 million in expenses related to government activities. However, only \$13.7 million of these expenses were offset by program specific charges and grants.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$9.9 million, or 31% of total General Fund expenditures.
- The City's total long-term debt, excluding compensated absences, net pension liability, and net OPEB liability, decreased by \$2.1 million during the current year to \$20.2 million.

Overview of the Financial Statements

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

- Government-wide financial statements
- Fund financial statements
- Notes to basic financial statements

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

Government-Wide Financial Statements

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

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

City of Galesburg, Illinois

Management's Discussion and Analysis
December 31, 2025
(Unaudited)

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

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

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

Fund Financial Statements

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

Governmental Funds

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

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

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

City of Galesburg, Illinois

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Proprietary Funds

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

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

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

Fiduciary Funds

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

Notes to Basic Financial Statements

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

Other Information

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

City of Galesburg, Illinois

Management's Discussion and Analysis
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Government-Wide Financial Analysis

Table 1
Condensed Statements of Net Position
(in Millions of Dollars)

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Change	2025	2024	Change	2025	2024	Change
Assets									
Current and other assets	\$ 74.9	\$ 76.1	(1.6)%	\$ 25.0	\$ 18.6	34.4 %	\$ 99.9	\$ 94.7	5.5 %
Capital assets	<u>90.1</u>	<u>87.8</u>	2.6	<u>32.0</u>	<u>33.0</u>	(3.0)	<u>122.1</u>	<u>120.8</u>	1.1
Total assets	<u>165.0</u>	<u>163.9</u>	0.7	<u>57.0</u>	<u>51.6</u>	10.5	<u>222.0</u>	<u>215.5</u>	3.0
Deferred Outflows of Resources									
Deferred outflows related to pensions and OPEB	9.0	15.0	(40.0)	1.2	1.3	(7.7)	10.2	16.3	(37.4)
Deferred charge on refunding	<u>-</u>	<u>-</u>	-	<u>0.5</u>	<u>0.6</u>	(16.7)	<u>0.5</u>	<u>0.6</u>	(16.7)
Total deferred outflows of resources	<u>9.0</u>	<u>15.0</u>	(40.0)	<u>1.7</u>	<u>1.9</u>	(10.5)	<u>10.7</u>	<u>16.9</u>	(36.7)
Liabilities									
Long-term liabilities	82.9	91.6	(9.5)	12.0	12.4	(3.2)	94.9	104.0	(8.8)
Other liabilities	<u>7.2</u>	<u>7.0</u>	2.9	<u>3.5</u>	<u>3.2</u>	9.4	<u>10.7</u>	<u>10.2</u>	4.9
Total liabilities	<u>90.1</u>	<u>98.6</u>	(8.6)	<u>15.5</u>	<u>15.6</u>	(0.6)	<u>105.6</u>	<u>114.2</u>	(7.5)
Deferred Inflows of Resources									
Property taxes levied for future periods	10.0	9.4	6.4	-	-	-	10.0	9.4	6.4
Deferred inflows related to leases	1.0	1.1	(9.1)	-	-	-	1.0	1.1	(9.1)
Deferred inflows related to pensions and OPEB	<u>21.4</u>	<u>24.1</u>	(11.2)	<u>0.4</u>	<u>0.4</u>	-	<u>21.8</u>	<u>24.5</u>	(11.0)
Total deferred inflows of resources	<u>32.4</u>	<u>34.6</u>	(6.4)	<u>0.4</u>	<u>0.4</u>	-	<u>32.8</u>	<u>35.0</u>	(6.3)
Net Position									
Net investment in capital assets	80.6	78.1	3.2	23.4	23.4	-	104.0	101.5	2.5
Restricted	11.2	11.7	(4.3)	-	-	-	11.2	11.7	(4.3)
Unrestricted	<u>(40.3)</u>	<u>(44.1)</u>	(8.6)	<u>19.4</u>	<u>14.1</u>	37.6	<u>(20.9)</u>	<u>(30.0)</u>	(30.3)
Total net position	<u>\$ 51.5</u>	<u>\$ 45.7</u>	12.7 %	<u>\$ 42.8</u>	<u>\$ 37.5</u>	14.1 %	<u>\$ 94.3</u>	<u>\$ 83.2</u>	13.3 %

City of Galesburg, Illinois

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Normal Impacts

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

Net Results of Activities - which will impact (increase/decrease) current assets and unrestricted net position.

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

Spending Borrowed Proceeds on New Capital - which will: (a) reduce current assets and increase capital assets; and, (b) increase capital assets and long-term debt, which will not change the net investment in capital assets.

Spending of Nonborrowed Current Assets on New Capital - which will: (a) reduce current assets and increase capital assets; and, (b) will reduce unrestricted net position and increase net investment in capital assets.

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

Reduction of Capital Assets Through Depreciation - which will reduce capital assets and net investment in capital assets.

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, total net position increased by \$11.1 million from \$83.2 million to \$94.3 million. The City's total assets and deferred outflows equal \$232.7 million. The City's total liabilities and deferred inflows equal \$138.4 million.

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

A restricted portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The governmental activities unrestricted balance had a deficit of \$40.3 million in 2025 as a result of recording the net pension liabilities for IMRF, Police and Firefighters' pension plans and the net OPEB liability. The unrestricted balance for business-type activities of \$19.4 million may be used to meet the ongoing City obligations to their citizens and creditors.

City of Galesburg, Illinois

Management's Discussion and Analysis
December 31, 2025
(Unaudited)

Table 2
Condensed Statements of Activities
(in Millions of Dollars)

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Change	2025	2024	Change	2025	2024	Change
Revenues									
Program revenues:									
Charges for services	\$ 7.5	\$ 6.9	8.7 %	\$ 11.3	\$ 10.8	4.6 %	\$ 18.8	\$ 17.7	6.2 %
Operating grants and contributions	5.7	4.7	21.3	-	-	-	5.7	4.7	21.3
Capital grants and contributions	0.5	0.5	-	-	-	-	0.5	0.5	-
General revenues:									
Property taxes	9.6	9.4	2.1	-	-	-	9.6	9.4	2.1
Other taxes	28.9	28.3	2.1	-	-	-	28.9	28.3	2.1
Other general revenues	2.9	3.6	(19.4)	4.7	0.7	571.4	7.6	4.3	76.7
Total revenues	55.1	53.4	3.2	16.0	11.5	39.1	71.1	64.9	9.6
Expenses									
General government	12.0	12.3	(2.4)	-	-	-	12.0	12.3	(2.4)
Economic development	3.3	2.9	13.8	-	-	-	3.3	2.9	13.8
Public safety	18.9	20.8	(9.1)	-	-	-	18.9	20.8	(9.1)
Public works	8.4	6.7	25.4	-	-	-	8.4	6.7	25.4
Culture, education, and recreation	6.3	5.0	26.0	-	-	-	6.3	5.0	26.0
Interest and fiscal charges	0.4	0.3	33.3	-	-	-	0.4	0.3	33.3
Water	-	-	-	7.4	5.9	25.4	7.4	5.9	25.4
Refuse	-	-	-	3.3	3.2	3.1	3.3	3.2	3.1
Total expenses	49.3	48.0	2.7	10.7	9.1	17.6	60.0	57.1	5.1
Change in net position	5.8	5.4	7.4	5.3	2.4	120.8	11.1	7.8	42.3
Net position, beginning of year	45.7	40.3	13.4	37.5	35.1	6.8	83.2	75.4	10.3
Net position, end of year	\$ 51.5	\$ 45.7	12.7 %	\$ 42.8	\$ 37.5	14.1 %	\$ 94.3	\$ 83.2	13.3 %

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2025 and 2024. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

City of Galesburg, Illinois

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Normal Impacts

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

Revenues

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

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

Changing Patterns in Intergovernmental and Grant Revenue (Both Recurring and Nonrecurring) - certain recurring revenues (state shared revenues, etc.) may experience significant changes periodically while nonrecurring grants are less predictable and often distorting in their impact on year to year comparisons.

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

Expenses

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

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

Salary Increases (Annual Adjustments and Merit) - the ability to attract and retain human and intellectual resources requires the City to strive to approach a competitive salary range position in the marketplace.

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

City of Galesburg, Illinois

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Current Year Impacts

The Governmental Activities increased the City's net position by \$5.8 million due to the City maintaining an excess of revenues over expenses. The Business-Type Activities' net position also increased by \$5.3 million due to the City having an excess of revenues over expenses.

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

Governmental Activities

Revenues

Revenues are divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources. The City experienced an increase of 3.2% in revenue due to an increase in tax revenue and grant funding.

Expenses

The City's overall expenses in the current fiscal year increased by \$1.3 million from the prior fiscal year due to an increase in personnel services. Due to a corresponding increase in revenues in the current fiscal year, the City saw an increase in net position to \$51.5 million compared to \$45.7 million in the prior fiscal year. Overall, the City's financial position increased by \$5.8 million from the prior year.

Business-Type Activities

Revenues are divided into two major components: program revenues and general revenues. Program revenues are defined as charges for sales and services. General revenues include other unrestricted revenue sources. The City experienced an increase of 4.3% in revenues, excluding legal settlements, due to an increase in water and refuse fees.

The City's overall expenses in the current fiscal year increased by \$1.6 million from the prior fiscal year due to an increase in the personnel services, water line replacements, test wells, and rate increases for the refuse contract. In conjunction with a corresponding increase in revenues in the current fiscal year, the City saw an increase in net position to \$42.8 million compared to \$37.5 million in the prior fiscal year. Overall, the City's financial position increased by \$5.3 million from the prior year.

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Financial Analysis of the City's Funds

The fund balance of the City's General Fund of \$10.7 million, a decrease of \$0.5 million from 2024 due to fully funding public safety pensions. For more information, see the General Fund Budgetary Highlights section.

The Economic Development Fund had an ending fund balance of \$10.7 million, a decrease of \$0.9 million from 2024 due to increased economic incentive payments and the Rebuild Downtown grant project.

The Parks and Recreation Fund had an ending fund balance of \$2.7 million, a decrease of \$0.5 million from 2024 due to an increase in personnel services and replacement program contributions.

General Fund Budgetary Highlights

Overall, General Fund revenue was \$0.7 million more than the final budget, and expenditures were \$0.2 million more than the final budget. Specific highlights of General Fund revenue and expenditures are as follows:

- Charges for services revenues were \$0.7 million more the final budget.
- Contracts and subsidies expenditures were \$0.5 million less than the final budget.
- Street and bridge maintenance expenditures were \$0.3 million less than the final budget.

In 2025, total expenditures increased \$0.1 million from the original budget to the final amended budget. These budget increases were mostly in the police department and fire department to fully fund public safety pensions. Total other financing sources (uses) remained consistent from the original to final budget. Total revenues remained consistent from the original budget to the final amended budget.

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Capital Assets and Debt Administration

Capital Assets

By the end of 2025, the City had compiled a total investment of \$200.8 million (\$122.1 million net of accumulated depreciation) in a broad range of capital assets including land, construction-in-progress, land improvements, buildings and improvements, machinery and equipment, and infrastructure. Total depreciation expense for the year was \$4.7 million. More detailed information about capital assets can be found in Note 3 of the basic financial statements.

Major capital asset events during the year ended December 31, 2025 included \$0.8 million for renovations at Cooke Park, \$2.5 million for the Simmons Street Streetscape and Parking Lot project, and \$0.4 million for the completion of the Hawthorne Pool renovations.

Table 3
Capital Assets (Net of Depreciation)
(in Millions of Dollars)

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Change	2025	2024	Change	2025	2024	Change
Land	\$ 7.3	\$ 6.7	9.0 %	\$ 0.7	\$ 0.7	- %	\$ 8.0	\$ 7.4	8.1 %
Construction in progress	4.4	4.8	(8.3)	0.2	0.2		4.6	5.0	(8.0)
Land improvements	6.4	3.3	93.9	-	-	-	6.4	3.3	93.9
Buildings and improvements	9.8	10.0	(2.0)	17.4	17.9	(2.8)	27.2	27.9	(2.5)
Equipment	8.8	8.3	6.0	1.0	1.1	(9.1)	9.8	9.4	4.3
Infrastructure	53.4	54.7	(2.4)	12.7	13.1	(3.1)	66.1	67.8	(2.5)
Total	<u>\$ 90.1</u>	<u>\$ 87.8</u>	2.6 %	<u>\$ 32.0</u>	<u>\$ 33.0</u>	(3.0)%	<u>\$ 122.1</u>	<u>\$ 120.8</u>	1.1 %

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Debt Administration

The table below summarizes the City's bonded and similar indebtedness. As of December 31, 2025, the City had a total of \$22.2 million of long-term debt outstanding (excluding compensated absences, net pension liability and net OPEB liability). Of this amount, \$19.9 million was in the form of general obligation bonds backed by the full faith and credit of the City government. More detailed information about debt administration can be found in Note 3 of the basic financial statements.

Table 4
Long-Term Debt
(in Millions of Dollars)

	Governmental Activities			Business-Type Activities			Total		
	2025	2024	Change	2025	2024	Change	2025	2024	Change
General obligation bonds	\$ 11.1	\$ 12.1	(8.3)%	\$ 8.8	\$ 9.9	(11.1)%	\$ 19.9	\$ 22.0	(9.5)%
Notes payable	-	-	-	0.3	0.3	-	0.3	0.3	-
Total	<u>\$ 11.1</u>	<u>\$ 12.1</u>	(8.3)%	<u>\$ 9.1</u>	<u>\$ 10.2</u>	(10.8)%	<u>\$ 20.2</u>	<u>\$ 22.3</u>	(9.4)%

Factors Bearing on the City's Future

- The City maintained a strong financial position throughout 2025, supported by robust fund reserves, a stable bond rating, and a structurally balanced budget. Our strategic focus throughout 2025 successfully balanced long-term progress and asset modernization with strict fiscal responsibility, ensuring Galesburg remains on solid financial ground while proactively preparing for the future.
1. **Total Budget:** The City successfully managed a total budget of \$78.8 million across all operational funds.
 2. **General Fund Activity:** Closed the year with General Fund expenditures of \$32.7 million. Public safety remains our primary operational investment area, with the Police Department accounting for \$13.5 million and the Fire Department \$9.6 million of the total general fund expenditures, representing a combined 70% of the general fund expenses.
 3. **Property Tax Downward Trend:** Proactive management allowed the City to lower its property tax rate to \$2.38705 per \$100 Equalized Assessed Value (EAV). This achievement marks the lowest city property tax rate since 2008.

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- **Economic Factors Affecting the 2025 Fiscal Year**

Our local economy navigated a national landscape of inflationary pressures and structural changes to State Use Tax laws, resulting in a mixture of revenue trends alongside unprecedented levels of targeted private investment:

1. **Mixed Revenue Growth:** While nationwide economic factors caused a 1.1% decrease in Sales and Use Tax performance and a 3.1% decrease in Hotel/Motel Tax collections, other key local streams showed resilient growth. Specifically, Home Rule Tax revenue increased by 9.8% and the Food and Beverage Tax rose by 2.0% compared to the prior fiscal year.
 - ◆ **Private Investment Boom:** The City successfully leveraged 11 targeted economic incentives to bridge development gaps, facilitating over \$86 million in private investment linked directly to the creation of 225 full-time jobs. In terms of total widespread community growth, Galesburg captured over 20 new developments or expansions exceeding \$149 million in commercial capital investment.
 - ◆ **Industrial Revitalization:** A landmark economic milestone was the full revitalization of the former Maytag plant on Monmouth Boulevard by Western Smokehouse Partners. This project successfully brought high-quality manufacturing operations back to the massive facility for the first time since its closure in 2004, creating over 150 manufacturing jobs.
 - ◆ **Commercial Expansion:** Thurshwood Farms Quality Meats embarked on an additional \$22 million expansion project at its West Main Street plant, supported by a \$100,000 City Mayor Project Grant, adding 50 more full-time positions to our local job market.
 - ◆ **Small Business & Downtown Vitality:** The downtown business corridor was further strengthened by projects such as the revitalization of a previously vacant location by Orange Cup Sidecar and a \$100,000 Downtown Gap revolving loan to support Dante & Dory's new location.

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- **Major Capital Asset Events & Infrastructure Investments**

During 2025, the City actively managed over \$45 million in total grant funding, strategically optimizing federal and state opportunities to fund critical local infrastructure and long-term capital assets without placing an excess burden on local taxpayers.

1. **Transportation & Industrial Infrastructure**

- ◆ **Galesburg Business Park Rail Project:** The award of a \$25 million federal RAISE Grant from the US Department of Transportation during 2025 represents a massive structural win for our future economic development. This funding will construct rail tracking and switching to support an intermodal agricultural terminal in partnership with The DeLong Co., Inc., anchoring an overall \$54 million logistical investment that will connect local agriculture directly to global markets via BNSF.
- ◆ **E. Simmons Street Reconstruction:** Public Works successfully completed a \$2.4 million grant-funded reconstruction project. This completely upgraded downtown Public Parking Lot H -- incorporating new asphalt, advanced lighting, a pedestrian canopy, and EV charging stations -- alongside a complete resurfacing of E. Simmons Street.

2. **Environmental & Utility Asset Milestones**

- ◆ **PFAS Litigation Settlement:** The City reached a favorable settlement in its class-action litigation against environmental polluters (including 3M, Tyco, DuPont, and BASF) regarding Mississippi River contamination, capturing a \$6 million+ settlement restricted exclusively for future PFAS remediation efforts.
- ◆ **Oquawka Production Wells:** In alignment with our strategic safety metrics, the Water Division successfully drilled and sampled four test wells in Oquawka to isolate a sustainable, PFAS-free location for a new production well.
- ◆ **Lead Risk Elimination:** The Water Division officially achieved the total replacement of all remaining galvanized service lines citywide, successfully removing historical lead risks from our distribution infrastructure.
- ◆ **Monmouth Boulevard Sewer Rehabilitation:** The City secured a \$986,200 DCEO Community Development Block Grant to rehabilitate a major, large-diameter brick storm sewer to mitigate flooding vulnerabilities near Monmouth Boulevard and South Street.

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3. Parks, Quality of Life, and Housing Capital

- ◆ **Hawthorne Municipal Pool:** Completed Phase II renovations (including a new boiler, advanced humidity control systems, locker room overhauls, and energy-efficient LED lighting), successfully concluding a multi-year, \$4 million facility investment that boosted annual patronage to 12,748 visitors.
 - ◆ **Cooke Park Construction:** Broke ground on the new Cooke Park facility, leveraging a \$500,000 OSLAD grant, a \$250,000 DCEO grant, and neighborhood-led fundraising to construct community shelters, restrooms, and an upcoming spring splash pad.
Park Upgrades: Improvements were made at multiple park locations, including baseball field improvements at HT Custer, ADA compliant facilities at ON Custer, skate park and disc golf at Kiwanis Park, a shelter at Dale Kelley Tot Lot, and pickleball courts at Rotary Park.
 - ◆ **Neighborhood Revitalization & Demolition:** Leveraged \$2.5 million in state and federal housing grants. This included concluding a \$400,000 IHDA Home Repair grant for nine comprehensive home renovations, a \$562,000 IHDA grant to safely demolish 35 blighted private structures, and local funding to complete 31 owner-occupied housing code repairs.
- **Local Elements**
Looking toward 2026 and beyond, our financial policies focus heavily on navigating operating headwinds while sustaining long-term growth:
 1. **Healthcare & Personnel Expenditures:** Rising structural personnel and medical insurance costs represent a persistent budget pressure. To counter this, the City successfully restructured its health benefits in 2025, shifting to a self-insured model that saved \$881,000 in city funds while lowering average employee premiums by 17%. Staff stability remains excellent, with our low turnover rate decreasing to 7.9%.
 2. **Deferred Maintenance Strategy:** Shifting from a reactionary maintenance approach to a predictable, proactive schedule in our Capital Improvement Plan (CIP) will minimize backlogged facility liabilities and mitigate unexpected large-scale repair spikes in future budget cycles.
 3. **Economic Buffers:** While federal pandemic-era supplemental funding has wound down, Galesburg's long-term commercial tax base is well-buttressed by major multi-year regional healthcare footprints (such as OSF HealthCare's \$5 million emergency department expansion and Graham Health System's ongoing footprint expansions) alongside the industrial logistics foundation built at our business park.

City of Galesburg, Illinois

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- **State-Wide Legislative & Fiscal Realities**

While the City of Galesburg maintains a solid financial baseline due to strict historical management, robust fund reserves, and a stable bond rating, its long-term operational outlook is heavily intertwined with legislative mandates and structural shifts originating at the state level. Looking into 2026 and beyond, several state-wide statutory changes present both revenue risks and operational constraints for municipalities across Illinois:

1. **Elimination of the State Grocery Tax (Public Act 103-0781)**

- ◆ **The Legislative Shift:** Effective January 1, 2026, the State of Illinois officially eliminated its 1% statewide sales and use tax on qualifying grocery items.
- ◆ **Local Action:** The legislation authorized municipalities and counties to establish their own independent local grocery tax of exactly 1% via local ordinance -- explicitly bypassing the standard requirement for a public referendum. The City declined to establish this tax thereby saving the citizens of Galesburg and reducing City revenue by an estimated \$600,000 in 2026.

2. **Local Government Distributive Fund (LGDF) Volatility**

- ◆ **Stagnant Revenue Sharing:** Illinois municipalities rely heavily on state-shared income tax revenue via the LGDF to fund basic public safety and infrastructure without over-relying on local property taxes. While historically pegged at 10%, the municipal share for individual income tax collections remained flat at 6.47% throughout 2025.
- ◆ **State Budgetary Pressures:** Recent proposals by the Governor's office sought to reduce the LGDF transfer rate down to 6.23% or 6.28% to allow the state to capture more income tax growth. Advocacy from the Illinois Municipal League (IML) and local officials successfully preserved the 6.47% baseline.

3. **Motor Fuel Tax (MFT) Adjustments**

- ◆ **Capital Funding Impacts:** The state's recent legislative decision to implement a six-month pause on the scheduled statutory index increase for the Motor Fuel Tax can disrupt localized infrastructure planning. Because MFT allocations directly fund local roadway maintenance and intermittent resurfacing, these indexing changes require Public Works to remain flexible when updating the City's five-year Capital Improvement Plan (CIP).

All of these factors were considered in preparing the City of Galesburg's budget for the 2026 fiscal year.

Requests for Information

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

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

BASIC FINANCIAL STATEMENTS

City of Galesburg, Illinois

Statement of Net Position

December 31, 2025

	Primary Government			Component Unit
	Governmental	Business-Type		Galesburg
	Activities	Activities	Total	Public Library
Assets and Deferred Outflows of Resources				
Assets				
Cash and cash equivalents	\$ 47,438,265	\$ 21,489,884	\$ 68,928,149	\$ 724,929
Investments	2,345,540	-	2,345,540	2,838,980
Receivables (net):				
Property tax receivable	10,018,310	-	10,018,310	2,023,275
Other taxes	2,231,889	-	2,231,889	-
Accrued interest	54,253	14,974	69,227	-
Accounts	1,831,121	2,905,233	4,736,354	14,792
Loans	1,132,016	-	1,132,016	-
Leases	1,034,542	-	1,034,542	-
Due from other governmental units	4,070,281	-	4,070,281	-
Internal balances	(392,906)	392,906	-	-
Advances to component unit	302,420	-	302,420	-
Inventories	51,781	104,690	156,471	-
Prepaid items	938,874	31,838	970,712	35,866
Property held for resale	3,806,734	-	3,806,734	-
Bond issuance insurance	22,339	6,834	29,173	-
Capital assets:				
Capital assets not being depreciated	11,729,670	962,879	12,692,549	1,592,412
Capital assets being depreciated, net of depreciation	78,380,028	31,061,782	109,441,810	18,615,678
Total assets	164,995,157	56,971,020	221,966,177	25,845,932
Deferred Outflows of Resources				
Deferred outflows related to pensions	7,164,758	1,056,737	8,221,495	353,143
Deferred outflows related to OPEB	1,855,588	172,941	2,028,529	4,016
Deferred charge on refunding	-	513,043	513,043	-
Total deferred outflows of resources	9,020,346	1,742,721	10,763,067	357,159
Total assets and deferred outflows of resources	\$ 174,015,503	\$ 58,713,741	\$ 232,729,244	\$ 26,203,091

See notes to basic financial statements

City of Galesburg, Illinois

Statement of Net Position

December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	\$ 2,277,375	\$ 423,273	\$ 2,700,648	\$ 44,441
Accrued liabilities	1,465,312	295,029	1,760,341	41,832
Interest payable	1,117	10,069	11,186	-
Payroll taxes payable	-	-	-	2,061
Claims payable	603,379	-	603,379	-
Due to other governmental units	144,153	1,644,006	1,788,159	5,176
Due to fiduciary funds	2,243,731	-	2,243,731	-
Due to component unit	-	-	-	172
Advances from primary government	-	-	-	302,420
Deposits	-	1,169,212	1,169,212	-
Unearned revenues	455,296	380	455,676	-
Noncurrent liabilities:				
Due within one year	4,236,783	1,336,031	5,572,814	78,517
Due in more than one year	78,706,858	10,638,924	89,345,782	650,491
Total liabilities	90,134,004	15,516,924	105,650,928	1,125,110
Deferred Inflows of Resources				
Property taxes levied for future periods	10,018,310	-	10,018,310	2,023,275
Deferred inflows related to leases	1,034,542	-	1,034,542	-
Deferred inflows related to pensions	17,733,331	32,008	17,765,339	10,696
Deferred inflows related to OPEB	3,646,295	339,836	3,986,131	7,892
Total deferred inflows of resources	32,432,478	371,844	32,804,322	2,041,863
Net Position				
Net investment in capital assets	80,548,669	23,449,410	103,998,079	20,208,090
Restricted for:				
Motor fuel tax	2,119,959	-	2,119,959	-
Economic development	874,072	-	874,072	-
Special enforcement	448,974	-	448,974	-
Foreign fire	205,711	-	205,711	-
Infrastructure improvements	775,160	-	775,160	-
TIF expenses	1,534,478	-	1,534,478	-
General government	189,367	-	189,367	-
Donations	180,035	-	180,035	-
Cemetery	725,486	-	725,486	-
Public works	999,462	-	999,462	-
Capital projects	1,570,392	-	1,570,392	-
Town of the City	1,548,055	-	1,548,055	-
Unrestricted	(40,270,799)	19,375,563	(20,895,236)	2,828,028
Total net position	51,449,021	42,824,973	94,273,994	23,036,118
Total liabilities, deferred inflows of resources and net position	\$ 174,015,503	\$ 58,713,741	\$ 232,729,244	\$ 26,203,091

See notes to basic financial statements

City of Galesburg, Illinois

Statement of Activities

Year Ended December 31, 2025

Functions/Programs	Expenses	Program Revenues		
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 12,024,767	\$ 4,201,004	\$ 5,533,417	\$ 258,492
Economic development	3,331,149	384,606	-	-
Public safety	18,890,196	1,454,273	140,915	-
Public works	8,378,169	42,908	584	242,588
Culture, education and recreation	6,289,012	1,394,465	-	-
Interest	385,683	-	-	-
Total governmental activities	49,298,976	7,477,256	5,674,916	501,080
Business-type activities:				
Water	7,389,120	7,961,805	-	-
Refuse	3,313,904	3,304,665	-	-
Total business-type activities	10,703,024	11,266,470	-	-
Total primary government	\$ 60,002,000	\$ 18,743,726	\$ 5,674,916	\$ 501,080
Component Unit				
Galesburg Public Library	\$ 3,929,724	\$ 4,976	\$ 44,327	\$ -

General Revenues

Taxes:

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

Unrestricted intergovernmental revenue:

State income and use tax
Sales and home rule taxes
Replacement tax

Franchise fees
Investment income
Special items
Miscellaneous

Total general revenues

Change in net position

Net Position, Beginning

Net Position, Ending

See notes to basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Unit
Governmental Activities	Primary Government Business-Type Activities	Total	Galesburg Public Library
\$ (2,031,854)	\$ -	\$ (2,031,854)	\$ -
(2,946,543)	-	(2,946,543)	-
(17,295,008)	-	(17,295,008)	-
(8,092,089)	-	(8,092,089)	-
(4,894,547)	-	(4,894,547)	-
(385,683)	-	(385,683)	-
(35,645,724)	-	(35,645,724)	-
-	572,685	572,685	-
-	(9,239)	(9,239)	-
-	563,446	563,446	-
(35,645,724)	563,446	(35,082,278)	-
-	-	-	(3,880,421)
9,617,327	-	9,617,327	1,923,575
2,070,395	-	2,070,395	-
940,468	-	940,468	-
2,277,146	-	2,277,146	-
616,093	-	616,093	-
1,076,140	-	1,076,140	-
5,712,118	-	5,712,118	-
14,868,643	-	14,868,643	-
1,371,008	-	1,371,008	40,000
236,311	-	236,311	-
2,175,230	765,650	2,940,880	291,013
-	3,977,129	3,977,129	-
454,709	-	454,709	587,091
41,415,588	4,742,779	46,158,367	2,841,679
5,769,864	5,306,225	11,076,089	(1,038,742)
45,679,157	37,518,748	83,197,905	24,074,860
\$ 51,449,021	\$ 42,824,973	\$ 94,273,994	\$ 23,036,118

See notes to basic financial statements

City of Galesburg, Illinois

Balance Sheet - Governmental Funds

December 31, 2025

	Major Funds			Nonmajor	Total
	General	Economic Development	Parks & Recreation	Governmental Funds	Governmental Funds
Assets					
Cash and cash equivalents	\$ 9,672,044	\$ 5,029,623	\$ 2,537,633	\$ 28,326,082	\$ 45,565,382
Investments	531,200	25,696	52,306	1,208,642	1,817,844
Receivables (net):					
Property taxes	8,779,820	-	240,760	997,730	10,018,310
Other taxes	1,200,462	351,432	301,554	378,441	2,231,889
Accounts	270,660	380,583	3,834	1,072,361	1,727,438
Accrued interest	25,822	6,834	2,082	17,856	52,594
Loans	-	1,132,016	-	-	1,132,016
Leases	465,226	569,316	-	-	1,034,542
Due from other governments	2,389,903	-	548,025	1,132,353	4,070,281
Due from other funds	532,406	581,948	19,110	302,040	1,435,504
Inventory	51,781	-	-	-	51,781
Prepaid items	269,549	7,999	9,846	32,299	319,693
Property held for resale	-	3,641,930	-	164,804	3,806,734
Advances to other funds	36,415	36,415	36,415	72,830	182,075
Advances to component unit	302,420	-	-	-	302,420
Total assets	<u>\$ 24,527,708</u>	<u>\$ 11,763,792</u>	<u>\$ 3,751,565</u>	<u>\$ 33,705,438</u>	<u>\$ 73,748,503</u>
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 223,554	\$ 99,631	\$ 286,792	\$ 1,507,191	\$ 2,117,168
Accrued liabilities	1,169,610	4,852	57,427	60,453	1,292,342
Due to other governments	9,823	-	-	134,330	144,153
Due to fiduciary funds	2,243,731	-	-	-	2,243,731
Due to other funds	218	-	126,775	1,308,729	1,435,722
Advances from other funds	-	-	-	182,075	182,075
Unearned revenue	20,610	589	39,909	394,188	455,296
Total liabilities	<u>3,667,546</u>	<u>105,072</u>	<u>510,903</u>	<u>3,586,966</u>	<u>7,870,487</u>
Deferred Inflows of Resources					
Unavailable revenue	898,836	428,568	257,303	1,241,638	2,826,345
Deferred inflows related to leases	465,226	569,316	-	-	1,034,542
Property taxes levied for future periods	8,779,820	-	240,760	997,730	10,018,310
Total deferred inflows of resources	<u>10,143,882</u>	<u>997,884</u>	<u>498,063</u>	<u>2,239,368</u>	<u>13,879,197</u>
Fund Balances					
Nonspendable	660,165	7,999	9,846	707,946	1,385,956
Restricted	12,795	874,072	145,972	9,162,005	10,194,844
Committed	132,248	8,187,130	167,441	1,900,850	10,387,669
Assigned	-	1,591,635	2,419,340	17,223,963	21,234,938
Unassigned (deficit)	9,911,072	-	-	(1,115,660)	8,795,412
Total fund balances	<u>10,716,280</u>	<u>10,660,836</u>	<u>2,742,599</u>	<u>27,879,104</u>	<u>51,998,819</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 24,527,708</u>	<u>\$ 11,763,792</u>	<u>\$ 3,751,565</u>	<u>\$ 33,705,438</u>	<u>\$ 73,748,503</u>

See notes to basic financial statements

City of Galesburg, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
December 31, 2025

Total Fund Balances - Governmental Funds		\$ 51,998,819
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	\$ 147,261,907	
Accumulated depreciation	<u>(57,152,209)</u>	90,109,698
Bond issuance insurance does not relate to current financial resources and is not reported in the governmental funds.		22,339
Revenues collected after the City's availability period are reported as deferred inflows of resources in governmental funds, however these amounts have been reported as revenues in the Statement of Activities.		2,826,345
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		7,151,788
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		1,855,588
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(17,732,938)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(3,646,295)
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	(3,252,392)	
Accrued interest payable	(1,117)	
Net pension liability	(58,600,090)	
Net OPEB liability	(9,674,819)	
Lease liability	(241,355)	
Arbitrage liability	(207,724)	
General obligation bonds payable	(10,565,000)	
Bond premium	<u>(376,671)</u>	(82,919,168)
Internal service funds are reported in the Statement of Net Position as governmental activities.		<u>1,782,845</u>
Net Position of Governmental Activities		<u>\$ 51,449,021</u>

See notes to basic financial statements

City of Galesburg, Illinois

Governmental Funds -
Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2025

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General	Economic Development	Parks & Recreation		
Revenues					
Taxes	\$ 14,530,151	\$ 1,300,332	\$ 2,206,267	\$ 5,309,502	\$ 23,346,252
Charges for services	1,721,107	-	42,734	409,292	2,173,133
Intergovernmental	14,091,526	-	2,268,499	6,877,621	23,237,646
Licenses and permits	454,271	-	-	-	454,271
Fines and fees	351,421	-	-	1,177	352,598
Use of money and property	875,917	392,516	1,528,169	1,685,588	4,482,190
Contributions	-	-	-	1,131	1,131
Miscellaneous	51,924	7,398	39,880	56,488	155,690
Total revenues	32,076,317	1,700,246	6,085,549	14,340,799	54,202,911
Expenditures					
Current:					
General government	4,859,184	-	-	5,343,078	10,202,262
Economic development	-	555,696	-	1,261,708	1,817,404
Public safety	23,772,884	-	177,389	864,978	24,815,251
Public works	3,011,444	-	819,481	2,088,442	5,919,367
Culture and recreation	-	-	4,705,836	1,340	4,707,176
Miscellaneous	-	1,177,920	-	612,509	1,790,429
Debt service:					
Principal	-	-	51,616	1,086,663	1,138,279
Interest and fiscal charges	-	-	3,736	469,266	473,002
Capital outlay	96,199	458,445	280,213	5,603,798	6,438,655
Total expenditures	31,739,711	2,192,061	6,038,271	17,331,782	57,301,825
Excess (deficiency) of revenues over expenditures	336,606	(491,815)	47,278	(2,990,983)	(3,098,914)
Other Financing Sources (Uses)					
Proceeds from the sale of assets	8,587	-	-	101,426	110,013
Lease issuances	-	-	157,338	192,296	349,634
Transfers in	122,073	-	19,110	4,618,249	4,759,432
Transfers out	(936,214)	(402,214)	(683,735)	(2,737,269)	(4,759,432)
Total other financing sources (uses)	(805,554)	(402,214)	(507,287)	2,174,702	459,647
Net change in fund balances	(468,948)	(894,029)	(460,009)	(816,281)	(2,639,267)
Fund Balances, Beginning	11,185,228	11,554,865	3,202,608	28,695,385	54,638,086
Fund Balances, Ending	\$ 10,716,280	\$ 10,660,836	\$ 2,742,599	\$ 27,879,104	\$ 51,998,819

See notes to basic financial statements

City of Galesburg, Illinois

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund
Balances of Governmental Funds to Statement of Activities
Year Ended December 31, 2025

Net Change in Total Governmental Fund Balances **\$ (2,639,267)**

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

Governmental funds report purchases of capital assets as expenditures while
governmental activities report depreciation expense to allocate those
expenditures over the life of the assets.

Capital expenditures	\$ 6,438,654	
Depreciation	(3,620,940)	
Net book value of assets retired	(798,680)	
Capital expenditures in excess of depreciation		2,019,034

Capital assets transferred to the City are recorded as capital contributions in the Statement of Activities, but do not require the use of current financial resources and are therefore not reported in the governmental funds.		242,588
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Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.		508,878
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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.

Accrued interest on debt	113	
Amortization of bond premiums	92,241	
Amortization of bond insurance	(5,035)	
Net pension liability	7,265,319	
Net OPEB liability	1,016,173	
Deferred outflows of resources related to pensions	(5,634,404)	
Deferred outflows of resources related to OPEB	(315,099)	
Deferred inflows of resources related to pensions	3,098,533	
Deferred inflows of resources related to OPEB	(366,346)	
Arbitrage rebate	(207,724)	
Compensated absences	(323,562)	4,620,209

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

Principal repaid	1,030,000	
Lease issued	(349,634)	
Lease liability repaid	108,279	788,645

Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.		229,777
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Change in Net Position of Governmental Activities **\$ 5,769,864**

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Assets and Deferred Outflows of Resources				
Assets				
Current assets:				
Cash and cash equivalents	\$ 20,293,611	\$ 1,196,273	\$ 21,489,884	\$ 1,872,883
Investments	-	-	-	527,696
Receivables (net):				
Accounts	2,376,837	528,396	2,905,233	103,683
Accrued interest	14,284	690	14,974	1,659
Due from other funds	218	-	218	-
Inventory	104,690	-	104,690	-
Prepaid items	31,158	680	31,838	619,181
Total current assets	22,820,798	1,726,039	24,546,837	3,125,102
Noncurrent assets:				
Bond issuance insurance	6,834	-	6,834	-
Capital assets not being depreciated	962,879	-	962,879	-
Capital assets being depreciated	52,550,193	-	52,550,193	-
Less accumulated depreciation	(21,488,411)	-	(21,488,411)	-
Total noncurrent assets	32,031,495	-	32,031,495	-
Total assets	54,852,293	1,726,039	56,578,332	3,125,102
Deferred Outflows of Resources				
Deferred outflows related to pensions	1,056,737	-	1,056,737	12,970
Deferred outflows related to OPEB	170,919	2,022	172,941	-
Deferred charge on refunding	513,043	-	513,043	-
Total deferred outflows of resources	1,740,699	2,022	1,742,721	12,970

See notes to basic financial statements

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Current liabilities:				
Accounts payable	\$ 144,554	\$ 278,719	\$ 423,273	\$ 160,207
Accrued liabilities	293,747	1,282	295,029	172,970
Claims payable	-	-	-	603,379
Accrued interest payable	10,069	-	10,069	-
Deposits	1,169,212	-	1,169,212	-
Due to other governments	1,644,006	-	1,644,006	-
Unearned revenue	380	-	380	-
General obligation bonds payable	1,020,000	-	1,020,000	-
Notes payable	41,405	-	41,405	-
Net OPEB liability, current portion	97,937	1,158	99,095	-
Compensated absences	174,100	1,431	175,531	4,123
Total current liabilities	4,595,410	282,590	4,878,000	940,679
Noncurrent liabilities:				
General obligation bonds payable	7,826,694	-	7,826,694	-
Notes payable	207,029	-	207,029	-
Net pension liability	1,749,094	-	1,749,094	21,467
Net OPEB liability	793,217	9,384	802,601	-
Compensated absences	50,482	3,024	53,506	-
Total noncurrent liabilities	10,626,516	12,408	10,638,924	21,467
Total liabilities	15,221,926	294,998	15,516,924	962,146
Deferred Inflows of Resources				
Deferred inflows related to pensions	32,008	-	32,008	393
Deferred inflows related to OPEB	335,863	3,973	339,836	-
Total deferred inflows of resources	367,871	3,973	371,844	393
Net Position				
Net investment in capital assets	23,449,410	-	23,449,410	-
Unrestricted net position	17,553,785	1,429,090	18,982,875	2,175,533
Total net position	\$ 41,003,195	\$ 1,429,090	42,432,285	2,175,533
Adjustments to reflect the consolidation of internal service funds activities related to enterprise funds			392,688	(392,688)
Net position business-type activities			\$ 42,824,973	
Net internal service funds reported in the statement of net position as governmental activities				\$ 1,782,845

See notes to basic financial statements

City of Galesburg, Illinois
Statement of Revenues, Expenses and Changes in Fund Net Position -
Proprietary Funds

Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Operating Revenues				
Charges for services	\$ 7,961,805	\$ 3,304,665	\$ 11,266,470	\$ 1,253,490
Miscellaneous	-	-	-	87,018
Total operating revenues	7,961,805	3,304,665	11,266,470	1,340,508
Operating Expenses				
Personnel services	3,293,580	50,215	3,343,795	77,679
Contractual services	1,874,844	3,307,144	5,181,988	712,575
Commodities	759,007	-	759,007	12,243
Insurance claims and changes in reserves	-	-	-	393,381
Depreciation	1,079,442	-	1,079,442	-
Other charges	53,961	(43,455)	10,506	-
Total operating expenses	7,060,834	3,313,904	10,374,738	1,195,878
Operating income (loss)	900,971	(9,239)	891,732	144,630
Nonoperating Revenues (Expenses)				
Investment earnings	714,128	51,522	765,650	107,635
Gain (loss) on sale of assets	12,280	-	12,280	-
Legal settlements	3,977,129	-	3,977,129	-
Interest and fiscal charges	(363,054)	-	(363,054)	-
Total nonoperating revenues (expenses)	4,340,483	51,522	4,392,005	107,635
Change in net position	5,241,454	42,283	5,283,737	252,265
Net Position, Beginning	35,761,741	1,386,807	37,148,548	1,923,268
Net Position, Ending	\$ 41,003,195	\$ 1,429,090	\$ 42,432,285	\$ 2,175,533
Change in Net Position			\$ 5,283,737	
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds			22,488	
Change in net position of business-type activities			\$ 5,306,225	

See notes to basic financial statements

City of Galesburg, Illinois
Statement of Cash Flows -
Proprietary Funds

Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities Internal Service Fund
	Water	Refuse	Total	
Cash Flows From Operating Activities				
Cash received from customers and users	\$ 7,779,739	\$ 3,250,581	\$ 11,030,320	\$ 1,261,217
Cash payments for goods and services	(2,421,541)	(3,249,205)	(5,670,746)	(809,167)
Cash payments to employees	(2,402,234)	(49,461)	(2,451,695)	(70,922)
Net cash provided (used in) by operating activities	2,955,964	(48,085)	2,907,879	381,128
Cash Flows From Noncapital Financing Activities				
Payments from (to) nonservice interfund accounts	(1,554)	(153)	(1,707)	44,426
Insurance claims	3,977,129	-	3,977,129	-
Net cash provided (used in) noncapital financing activities	3,975,575	(153)	3,975,422	44,426
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(140,689)	-	(140,689)	-
Interest paid on debt	(348,319)	-	(348,319)	-
Principal payments on bonds	(990,000)	-	(990,000)	-
Principal payments on notes	(41,406)	-	(41,406)	-
Proceeds from sale of capital assets	27,980	-	27,980	-
Net cash used in capital and related financing activities	(1,492,434)	-	(1,492,434)	-
Cash Flows From Investing Activities				
Purchase of investments	-	-	-	(21,436)
Income and dividends received	718,586	51,590	770,176	108,043
Net cash provided by (used in) investing activities	718,586	51,590	770,176	86,607
Net increase (decrease) in cash	6,157,691	3,352	6,161,043	512,161
Cash and Cash Equivalents, Beginning	14,135,920	1,192,921	15,328,841	1,360,722
Cash and Cash Equivalents, Ending	<u>\$ 20,293,611</u>	<u>\$ 1,196,273</u>	<u>\$ 21,489,884</u>	<u>\$ 1,872,883</u>

See notes to basic financial statements

City of Galesburg, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2025

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	\$ 900,971	\$ (9,239)	\$ 891,732	\$ 144,630
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,079,442	-	1,079,442	-
Change in operating assets and liabilities:				
Accounts receivable	(182,066)	(54,084)	(236,150)	(79,291)
Inventory	16,258	-	16,258	171,904
Prepaid items	39,813	4,370	44,183	(24,562)
Bond issuance insurance	1,509	-	1,509	-
Deferred outflows, pension	46,208	-	46,208	8,644
Deferred outflows, OPEB	34,564	294	34,858	-
Accounts payable	(188,520)	10,114	(178,406)	136,646
Deposits payable	45,741	-	45,741	-
Accrued salaries	140,355	588	140,943	(794)
Due to other governments	351,470	-	351,470	-
Claims payable	-	-	-	25,044
Compensated absences	29,405	263	29,668	(2,480)
Net pension liability	790,225	-	790,225	2,677
Net OPEB liability	(120,884)	(864)	(121,748)	-
Deferred inflows, pension	(53,902)	-	(53,902)	(1,290)
Deferred inflows, OPEB	25,375	473	25,848	-
Total adjustments	2,054,993	(38,846)	2,016,147	236,498
Net cash provided (used) by operating activities	\$ 2,955,964	\$ (48,085)	\$ 2,907,879	\$ 381,128
Noncash Capital and Related Financing Activities				
None				

See notes to basic financial statements

City of Galesburg, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

December 31, 2025

	Pension and OPEB Trust Funds
Assets	
Cash and cash equivalents	\$ 2,242,061
Investments:	
Mutual funds	3,327,414
Insurance contracts and annuities	30,605,264
Illinois police officers' pension investment fund	12,830,322
Firefighters' pension investment fund	36,902,885
Receivables:	
Due from primary government	<u>2,243,731</u>
Total assets	<u>88,151,677</u>
Liabilities	
Accounts payable	<u>667,842</u>
Total liabilities	<u>667,842</u>
Net Position	
Restricted for OPEB	3,327,439
Restricted for retirement benefits	<u>84,156,396</u>
Total net position	<u><u>\$ 87,483,835</u></u>

See notes to basic financial statements

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

Year Ended December 31, 2025

	Pension and OPEB Trust Funds
Additions	
Contributions:	
Employer	\$ 8,822,030
Plan member deposits	780,590
	<u>9,602,620</u>
Total contributions	
	<u>9,602,620</u>
Investment earnings:	
Net appreciation in fair value of investments	11,498,159
Interest	95,075
	<u>11,593,234</u>
Total investment earnings	
	<u>11,593,234</u>
Less investment expense	76,907
	<u>76,907</u>
Net investment earnings	
	<u>11,516,327</u>
Total additions	
	<u>21,118,947</u>
Deductions	
Benefits	9,002,242
Administrative expenses	48,050
	<u>9,050,292</u>
Total deductions	
	<u>9,050,292</u>
Change in net position	12,068,655
Net Position, Beginning	<u>75,415,180</u>
Net Position, Ending	<u><u>\$ 87,483,835</u></u>

City of Galesburg, Illinois

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December 31, 2025

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City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

1. Summary of Significant Accounting Policies

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

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

Reporting Entity

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

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

Blended Component Unit

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Discretely Presented Component Unit

Galesburg Public Library

The government-wide financial statements include the Galesburg Public Library (Library) as a component unit. The Library is a legally separate organization. The board of the Library is appointed by the City's elected council. Statutes provide for circumstances whereby the City can impose its will on the Library, and also create a potential financial benefit to or burden on the City. The Library has one fund and is presented as a governmental fund type. The Galesburg Public Library Foundation (Foundation), a component unit of the Library, received donations and provides funds to the Library and promotes its charitable, educational and cultural purposes. As a component unit, the Library's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2025. The Library does not issue separate financial statements. Complete financial statements of the Foundation can be obtained from the administrative offices at City Hall, Galesburg, Illinois.

Fiduciary Component Units

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

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

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

Fund Financial Statements

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

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

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

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

The City reports the following major governmental and enterprise funds:

General Fund

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

Special Revenue Funds

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Enterprise Funds

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

Refuse Fund is used to account for operations and maintenance of the refuse collection and recycling system.

The City reports the following nonmajor governmental funds:

Special Revenue Funds

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

City Gas Tax Fund
Federal Special Enforcement Fund
Stormwater Utility Fund
Airport Fund
Public Transportation Fund
911 Communication Fund
Grants Fund

Motor Fuel Tax Fund
State Special Enforcement Fund
Foreign Fire Fund
Property Redevelopment Fund
Public Transportation Projects Fund
Town of the City of Galesburg Fund
Community Improvements / Infrastructure Fund

Debt Service Funds

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

2013A GO Bonds Business District Fund
2023 GO Bonds Debt Service Fund

2016 GO Bonds Debt Service Fund

Capital Projects Funds

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

2013A Business District Fund
Utility Tax Capital Projects Fund
Computer Replacement Fund
Players Fields Fund
TIF IV Fund
Grand Avenue TIF 6 Fund

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

Permanent Funds

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

Linwood Cemetery Fund

East Linwood Cemetery Fund

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

In addition, the City reports the following fund types:

Internal Service Fund

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

Risk Management Fund

Pension and Other Employee Benefit Trust Funds

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

Police Pension Fund
OPEB Trust Fund

Fire Pension Fund

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Illinois Public Act 101 0610 consolidated the assets of the state's more than 650 downstate and suburban public safety pension funds into two consolidated investment funds and required the Police Pension Fund and Firefighters' Pension Fund to pool their funds for investment purposes. The Illinois Police Officers' Pension Investment Fund and the Firefighters' Pension Investment Fund are external investment pools valued at share price, the price for which the investments could be sold. Additional information related to the Illinois Police Officers' Pension Investment Fund and the Firefighters' Pension Investment Fund can be found at <https://www.ipopif.org> and <https://www.ifpif.org>, respectively.

The Illinois Police Officers' Pension Investment Fund's investment policy statement has an investment objective to earn a long-term, net-of-fees, investment return that meets or exceeds the actuarial assumed rate of return and the return of the Policy Benchmark consistent with the risk level expected from the asset allocation. In the March 4, 2022 actuarial experience study the Illinois Police Officers' Pension Investment Fund's actuaries recommended an investment return of 6.75%.

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

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

Interest Rate Risk

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

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

Credit Risk

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Concentration of Credit Risk

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

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

The Firefighters' Pension Fund does not hold any investments susceptible to this risk as of December 31, 2025.

Custodial Credit Risk, Deposits

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

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

Custodial Credit Risk, Investments

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

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

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

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 2025 attaches as an enforceable lien on January 1, 2025, 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).

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Tax bills for levy year 2025 are prepared by the Knox County Treasurer and issued on or about May 1 and August 1, 2026 and are payable in two installments, on or about June 1 and September 1, 2026 or within 30 days of the tax bills being issued.

The County collects such taxes and remits them periodically. The 2025 property tax levy is recognized as a receivable and deferred inflows in fiscal 2025, net the allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At December 31, 2025, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2025 levy.

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

Inventories and Prepaid Items

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

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

Capital Assets

Government-Wide Financial Statements

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

Lease assets are typically amortized over the lease term.

Fund Financial Statements

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

Deferred Outflows of Resources

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

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

Compensated Absences

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

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2025, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

On December 1, 2021, the City issued its Illinois Taxable Revenue Bonds, Series 2021 (the Knox College Project), in the aggregate amount of \$40,930,000 to (1) finance, refinance or reimburse itself for all or a portion of the costs of planning, design, acquisition, construction, renovation, improvement, expansion, completion and/or equipping of certain of its educational facilities, (2) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1996 (Knox College Project), (3) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1999 (Knox College Project), (4) refinance certain taxable indebtedness incurred by the Project under a loan from PNC Bank, (5) finance termination payments with respect to certain Interest Rate Swaps entered into by the Project with respect to the Series 1996 Bonds and Series 1999 Bonds and (6) pay certain costs incurred in connection with the issuance of the bonds. From the date of original issuance, the bonds have been and will continue to be equally and ratably secured and entitled to the security of a Trust Indenture between the City and Amalgamated Bank of Chicago (as Trustee). Repayment of the bonds is the responsibility of the Knox College Project. The bonds mature on October 1, 2046. As of December 31, 2025, \$35,675,000 of the 2021 Series bonds remain outstanding.

Additionally, on May 21, 2025, the City issued its Illinois Taxable Revenue Bonds, Series 2025 (the Knox College Project), in the aggregate amount of \$18,265,000 to (1) finance or reimburse all or a portion of the costs of planning, design, acquisition, construction, renovation, improvement, expansion, completion and/or equipping of certain educational facilities, (2) finance working capital, and (3) pay certain costs incurred in connection with the issuance of the bonds. From the date of original issuance, the bonds have been and will continue to be equally and ratably secured and entitled to the security of a Trust Indenture between the City and Amalgamated Bank of Chicago (as Trustee). Repayment of the bonds is the responsibility of the Knox College Project. The bonds mature on October 1, 2045. As of December 31, 2025, \$18,265,000 of the 2025 Series bonds remain outstanding.

Leases

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

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

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.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Equity Classifications

Government-Wide Statements

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (ordinance) of the City Council. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the City Council that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Council may take official action to assign amounts or delegate responsibility to another party through the budgetary process. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

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

Property Held for Resale

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

2. Stewardship, Compliance and Accountability

Excess Expenditures Over Appropriations

<u>Funds</u>	<u>Appropriated Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Appropriations</u>
General	\$ 31,511,825	\$ 31,739,711	\$ 227,886
Federal Special Enforcement	-	15,847	15,847
State Special Enforcement	41,305	111,441	70,136
Foreign Fire	57,440	97,712	40,272
Airport	340,990	382,143	41,153
Public Transportation Projects	10,000	34,445	24,445
Linwood Cemetery	900	1,041	141
East Linwood Cemetery	6,500	8,091	1,591

Deficit Balances

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

As of December 31, 2025, the following individual funds held a deficit balance:

<u>Funds</u>	<u>Amount</u>	<u>Reason</u>
Grants	\$ 956,886	Operating expenditures exceeded available revenues
Public Transportation	128,793	Operating expenditures exceeded available revenues

Deficits are anticipated to be funded with future contributions, general tax revenues or long-term borrowing.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

3. Detailed Notes on All Funds

Deposits and Investments

The City maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the statement of net position and balance sheet as cash and investments. In addition, investments are separately held by several of the City's funds. The deposits and investments of the pension trust funds are held separately from those of other funds.

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

	<u>Carrying Value</u>	<u>Statement Balances</u>
Deposits	\$ 43,092,466	\$ 43,170,362
Money market, Illinois Funds	24,820,652	24,846,690
Illinois Trust	4,870,728	4,753,215
U.S. treasuries	50,834	50,834
Illinois Police Officers' Investment Fund	12,830,322	12,830,322
Firefighters' Pension Investment Fund	36,902,885	36,902,885
Mutual funds, bond funds	389,139	389,139
Insurance contracts	30,605,264	30,829,618
Mutual funds, other than bond funds	3,613,922	3,613,521
Petty cash	5,423	-
	<u>\$ 157,181,635</u>	<u>\$ 157,386,586</u>
Total deposits and investments		
Reconciliation to financial statements		
Per statement of net position:		
Cash and cash equivalents	\$ 68,928,149	
Investments	2,345,540	
Per statement of net position, fiduciary funds:		
Cash and cash equivalents	2,242,061	
Mutual funds	3,327,414	
Insurance contracts and annuities	30,605,264	
Illinois Police Officers' Investment Fund	12,830,322	
Firefighters' Pension Investment Fund	36,902,885	
	<u>\$ 157,181,635</u>	
Total deposits and investments		

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 non-interest-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.

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

City

Investment Type	December 31, 2025			
	Level 1	Level 2	Level 3	Total
U.S. treasuries	\$ -	\$ 50,834	\$ -	\$ 50,834
Mutual funds, bond funds	389,139	-	-	389,139
Mutual funds, other than bond funds	286,508	-	-	286,508
Total	<u>\$ 675,647</u>	<u>\$ 50,834</u>	<u>\$ -</u>	<u>\$ 726,481</u>

Police Pension Fund

Investment Type	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Insurance contracts	\$ -	\$ -	\$ 30,605,264	\$ 30,605,264

OPEB Trust Fund

Investment Type	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds, other than bond funds	\$ 3,327,414	\$ -	\$ -	\$ 3,327,414

The Illinois Police Officers' Pension Investment Fund and the Firefighters' Pension Investment Fund are measured at net asset value.

Custodial Credit Risk

Deposits

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

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

Investments

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

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

Credit Risk

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

As of December 31, 2025, investments were rated as follows:

City

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

Police Pension Fund

<u>Investment Type</u>	<u>Standard & Poors</u>	<u>Moody's Investors Services</u>
Insurance contracts	N/R	N/R

The City also held investments in the following external pools which are not rated:

Illinois Police Officers' Investment Fund

Firefighters' Pension Investment Fund

Concentration of Credit Risk

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

At December 31, 2025, the City's investment portfolio was concentrated as follows:

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage of Net Position</u>
Venerable	Insurance contracts	17.24 %
Transamerica	Insurance contracts	17.00
Augustar	Insurance contracts	14.30
Prudential	Insurance contracts	13.95
Delaware (Sunlife Master Choice)	Insurance contracts	12.73
Nationwide	Insurance contracts	10.32
Jackson National	Insurance contracts	10.21

Interest Rate Risk

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

As of December 31, 2025, investments were as follows:

City

Investment Type	Fair Value	Maturity (in Years)		
		Less Than 1	1-5	Greater Than 5
U.S. treasuries	\$ 50,834	\$ -	\$ 50,834	\$ -
Mutual funds, bond funds	389,139	389,139	-	-
Total	<u>\$ 439,973</u>	<u>\$ 389,139</u>	<u>\$ 50,834</u>	<u>\$ -</u>

Money-Weighted Rate of Return

Police Pension Fund

For the year ended December 31, 2025, the annual money-weighted rate of return on the Police Pension plan investments, net of pension plan investment expense, was 17.79%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Firefighters' Pension Fund

For the year ended December 31, 2025, the annual money-weighted rate of return on the Firefighters' Pension plan investments, net of pension plan investment expense, was 17.63%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Receivables

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

	General Fund	Economic Development Fund	Parks & Recreation Fund	Nonmajor Funds	Total
Other taxes receivable:					
Home rule tax	\$ 897,741	\$ 351,432	\$ 210,859	\$ 351,432	\$ 1,811,464
Food and beverage tax	189,441	-	19,485	-	208,926
Hotel/motel tax	-	-	60,769	-	60,769
Auto rental tax	4,228	-	-	-	4,228
Local use tax	59,168	-	10,441	-	69,609
Video gaming tax	49,884	-	-	-	49,884
Business district tax	-	-	-	26,131	26,131
Aviation fuel tax	-	-	-	878	878
Total	<u>\$ 1,200,462</u>	<u>\$ 351,432</u>	<u>\$ 301,554</u>	<u>\$ 378,441</u>	<u>\$ 2,231,889</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

	<u>General Fund</u>	<u>Parks & Recreation Fund</u>	<u>Nonmajor Funds</u>	<u>Total</u>
Due from other governments:				
Replacement tax	\$ 212,712	\$ -	\$ -	\$ 212,712
Sales tax	1,566,637	519,426	-	2,086,063
State income tax	543,382	28,599	-	571,981
Motor fuel tax	-	-	239,781	239,781
Telecommunication tax	67,172	-	-	67,172
Due from State of Illinois	-	-	892,572	892,572
	<u>\$ 2,389,903</u>	<u>\$ 548,025</u>	<u>\$ 1,132,353</u>	<u>\$ 4,070,281</u>

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

As of December 31, 2025, the City had loans receivable in the amount of \$1,132,016 related to 7 economic development loans issued to local businesses from 2014 through 2025. Monthly installments range from \$202 to \$82,603 with interest rates from 2.00% to 8.25%. Final payments are due from August 2027 to November 2030.

Lease Receivables

<u>Governmental Activities</u>				<u>Receivable Balance December 31, 2025</u>
<u>Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	
Cell tower land lease with American Tower	08/01/1999	07/31/2039	3.00%	\$ 465,226
Solar farm land lease with Community Power Group	03/01/2023	12/31/2048	3.00	<u>569,316</u>
Total governmental activities				<u>\$ 1,034,542</u>

The City recognized \$45,241 and \$3,136 of lease revenue and interest revenue, respectively, during the fiscal year.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Capital Assets

Capital asset activity for the year ended December 31, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 6,723,050	\$ 615,657	\$ -	\$ 7,338,707
Construction in progress	<u>4,834,302</u>	<u>3,606,752</u>	<u>4,050,091</u>	<u>4,390,963</u>
Total capital assets not being depreciated / amortized	<u>11,557,352</u>	<u>4,222,409</u>	<u>4,050,091</u>	<u>11,729,670</u>
Capital assets being depreciated / amortized:				
Land improvements	9,247,169	3,357,754	-	12,604,923
Buildings and improvements	20,942,401	216,000	-	21,158,401
Machinery and equipment	18,528,939	1,505,771	594,431	19,440,279
Right-to-use lease asset, machinery and equipment	-	349,634	-	349,634
Infrastructure	<u>81,652,599</u>	<u>326,401</u>	<u>-</u>	<u>81,979,000</u>
Total capital assets being depreciated / amortized	<u>130,371,108</u>	<u>5,755,560</u>	<u>594,431</u>	<u>135,532,237</u>
Total capital assets	<u>141,928,460</u>	<u>9,977,969</u>	<u>4,644,522</u>	<u>147,261,907</u>
Less accumulated depreciation / amortization for:				
Land improvements	5,911,623	270,918	-	6,182,541
Buildings and improvements	11,000,774	383,602	-	11,384,376
Machinery and equipment	10,243,820	1,202,164	549,115	10,896,869
Right-to-use lease asset, machinery and equipment	-	108,279	-	108,279
Infrastructure	<u>26,924,167</u>	<u>1,655,977</u>	<u>-</u>	<u>28,580,144</u>
Total accumulated depreciation / amortization	<u>54,080,384</u>	<u>3,620,940</u>	<u>549,115</u>	<u>57,152,209</u>
Net capital assets being depreciated / amortized	<u>76,290,724</u>	<u>2,134,620</u>	<u>45,316</u>	<u>78,380,028</u>
Total governmental activities capital assets, net	<u>\$ 87,848,076</u>	<u>\$ 6,357,029</u>	<u>\$ 4,095,407</u>	<u>\$ 90,109,698</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 278,071
Economic development	85,965
Public works	2,034,046
Public safety	717,062
Culture and recreation	<u>505,796</u>
Total governmental activities depreciation / amortization expense	<u>\$ 3,620,940</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 743,986	\$ -	\$ -	\$ 743,986
Construction in progress	<u>163,877</u>	<u>70,716</u>	<u>15,700</u>	<u>218,893</u>
Total capital assets not being depreciated	<u>907,863</u>	<u>70,716</u>	<u>15,700</u>	<u>962,879</u>
Capital assets being depreciated:				
Land improvements	66,666	-	-	66,666
Buildings and improvements	24,497,831	-	-	24,497,831
Machinery and equipment	4,468,574	69,973	27,123	4,511,424
Infrastructure	<u>23,474,272</u>	<u>-</u>	<u>-</u>	<u>23,474,272</u>
Total capital assets being depreciated	<u>52,507,343</u>	<u>69,973</u>	<u>27,123</u>	<u>52,550,193</u>
Total capital assets	<u>53,415,206</u>	<u>140,689</u>	<u>42,823</u>	<u>53,513,072</u>
Less accumulated depreciation for:				
Land improvements	41,660	1,904	-	43,564
Buildings and improvements	6,562,073	522,245	-	7,084,318
Machinery and equipment	3,429,191	172,937	27,123	3,575,005
Infrastructure	<u>10,403,168</u>	<u>382,356</u>	<u>-</u>	<u>10,785,524</u>
Total accumulated depreciation	<u>20,436,092</u>	<u>1,079,442</u>	<u>27,123</u>	<u>21,488,411</u>
Net capital assets being depreciated	<u>32,071,251</u>	<u>(1,009,469)</u>	<u>-</u>	<u>31,061,782</u>
Business-type activities capital assets, net	<u>\$ 32,979,114</u>	<u>\$ (938,753)</u>	<u>\$ 15,700</u>	<u>\$ 32,024,661</u>

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 532,406
Economic development	Nonmajor governmental	581,948
Parks and recreation	Nonmajor governmental	19,110
Nonmajor governmental	Parks and recreation	126,775
Nonmajor governmental	Nonmajor governmental	175,265
Water	General	<u>218</u>
Total, fund financial statements		1,435,722
Less interfund receivables created with internal service fund eliminations		(392,688)
Less government-wide eliminations		<u>(1,435,940)</u>
Total internal balances, government-wide statement of net position		<u>\$ (392,906)</u>

All amounts are due within one year.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

Advances

Multiple funds advanced funds to the Utility Tax Capital Projects Fund to provide resources for future capital projects.

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 36,415
Economic development	Nonmajor governmental	36,415
Parks and recreation	Nonmajor governmental	36,415
Nonmajor governmental	Nonmajor governmental	<u>72,830</u>
Total, fund financial statements		182,075
Less government-wide eliminations		<u>(182,075)</u>
Total, interfund advances, government-wide statement of net position		<u>\$ -</u>

The principal purpose of these advances is to fund capital projects for economic development in the City. Additionally, in 2021, the City provided a 10-year advance of funds from the General Fund to the Galesburg Public Library (the Library), the discretely presented component unit, to provide funding for a new HVAC system totaling \$512,454. For the fiscal year ending December 31, 2025, outstanding advances from the General Fund to the Library totaled \$302,420.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>
General	Nonmajor governmental	\$ 122,073
Parks and recreation	Nonmajor governmental	19,110
Nonmajor governmental	General	936,214
Nonmajor governmental	Economic development	402,214
Nonmajor governmental	Parks and recreation	683,735
Nonmajor governmental	Nonmajor governmental	<u>2,596,086</u>
Total, fund financial statements		4,759,432
Less government-wide eliminations		<u>(4,759,432)</u>
Total transfers, government-wide statement of activities		<u>\$ -</u>

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt	\$ 11,595,000	\$ -	\$ 1,030,000	\$ 10,565,000	\$ 1,075,000
Arbitrage rebate	-	207,724	-	207,724	-
(Discounts)/Premiums:					
Bond premium	468,912	-	92,241	376,671	-
Total bonds and notes payable	<u>12,063,912</u>	<u>207,724</u>	<u>1,122,241</u>	<u>11,149,395</u>	<u>1,075,000</u>
Other liabilities:					
Compensated absences	2,935,433	2,995,449	2,674,367	3,256,515	2,004,195
Lease liabilities	-	349,634	108,279	241,355	94,329
Net pension liability, IMRF	3,461,394	4,990,617	3,380,307	5,071,704	-
Net pension liability, Town IMRF	31,463	176,953	169,686	38,730	-
Net pension liability, Police	31,496,239	5,825,623	10,039,897	27,281,965	-
Net pension liability, Firefighters'	30,895,103	5,078,700	9,744,645	26,229,158	-
Net OPEB liability	10,690,992	126,160	1,142,333	9,674,819	1,063,259
Total other liabilities	<u>79,510,624</u>	<u>19,543,136</u>	<u>27,259,514</u>	<u>71,794,246</u>	<u>3,161,783</u>
Total governmental activities long-term liabilities	<u>\$ 91,574,536</u>	<u>\$ 19,750,860</u>	<u>\$ 28,381,755</u>	<u>\$ 82,943,641</u>	<u>\$ 4,236,783</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 9,620,000	\$ -	\$ 990,000	\$ 8,630,000	\$ 1,020,000
Notes payable, direct borrowing	289,840	-	41,406	248,434	41,405
(Discounts)/Premiums:					
Bond premium	267,596	-	50,902	216,694	-
Total bonds and notes payable	<u>10,177,436</u>	<u>-</u>	<u>1,082,308</u>	<u>9,095,128</u>	<u>1,061,405</u>
Other liabilities:					
Net OPEB liability	1,023,444	-	121,748	901,696	99,095
Compensated absences	199,369	327,378	297,710	229,037	175,531
Net pension liability, IMRF	958,869	1,721,129	930,904	1,749,094	-
Total other liabilities	<u>2,181,682</u>	<u>2,048,507</u>	<u>1,350,362</u>	<u>2,879,827</u>	<u>274,626</u>
Total business-type activities long-term liabilities	<u>\$ 12,359,118</u>	<u>\$ 2,048,507</u>	<u>\$ 2,432,670</u>	<u>\$ 11,974,955</u>	<u>\$ 1,336,031</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

General Obligation Debt

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

<u>Governmental Activities</u>					
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2025</u>
2013A General Obligation Bonds issued to finance infrastructure improvements for the North Seminary Street Business District, due in annual payments of \$30,000 to \$125,000	10/08/13	12/30/32	3.0-4.3%	\$ 1,390,000	\$ 750,000
2016 General Obligation Bonds issued to finance capital improvements for the East Fremont Street overlay project and brick streets overlay project, due in annual payments of \$345,000 to \$670,000	02/02/16	12/30/35	3.0-3.5	9,600,000	5,655,000
2023 General Obligation Bonds issued to finance the acquisition, construction or renovation of an existing facility for the purpose of a community center, due in annual payments of \$275,000 to \$685,000	03/14/23	12/30/32	5.00	4,920,000	<u>4,160,000</u>
Total governmental activities, general obligation debt					<u>\$ 10,565,000</u>

<u>Business-Type Activities</u>					
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2025</u>
2015 General Obligation Bonds, due in annual payments of \$115,000 to \$610,000	05/06/15	12/30/32	3.0-3.25%	\$ 8,290,000	\$ 3,885,000
2017 General Obligation Bonds, due in annual payments of \$400,000 to \$680,000	05/02/17	12/01/33	2.0-5.0	8,320,000	<u>4,745,000</u>
Total business-type activities, general obligation debt					<u>\$ 8,630,000</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 1,075,000	\$ 416,793	\$ 1,020,000	\$ 319,869
2027	1,120,000	373,443	1,055,000	284,119
2028	1,175,000	328,193	1,095,000	247,119
2029	1,225,000	280,643	1,130,000	208,719
2030	1,285,000	231,043	1,180,000	163,219
2031-2035	<u>4,685,000</u>	<u>436,223</u>	<u>3,150,000</u>	<u>246,419</u>
Total	<u>\$ 10,565,000</u>	<u>\$ 2,066,338</u>	<u>\$ 8,630,000</u>	<u>\$ 1,469,464</u>

Notes Payable

The City borrowed funds from the Illinois Environmental Protection Agency (IEPA) for flood proofing existing structures at the City's well site near Oquawka, Illinois. The total loan commitment is \$1,127,480. The agreement stipulates that 50% of the amount funded by American Recovery and Reinvestment Act (25% of total draws) will be forgiven and not require repayment. The balance requiring repayment at December 31, 2025 was \$248,434. Principal payments will be due semiannually and no interest will be paid on the note. The final loan repayment schedule will be determined after the IEPA establishes the final principal amount. This note is repaid by the Water Fund.

Notes Payable at December 31, 2025 consists of the following:

<u>Business-Type Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2025</u>
Notes Payable					
Loan, Illinois Environmental Protection Agency, due in semi-annual payments of \$41,406	12/24/10	09/01/31	0%	\$ 1,127,480	\$ 248,434
Total business-type activities notes payable					<u>\$ 248,434</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	Business-Type Activities Notes Payable	
	<u>Principal</u>	<u>Interest</u>
2026	\$ 41,405	\$ -
2027	41,406	-
2028	41,406	-
2029	41,405	-
2030	41,406	-
2031	<u>41,406</u>	<u>-</u>
Total	<u>\$ 248,434</u>	<u>\$ -</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Other Debt Information

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

Lease Liabilities

<u>Governmental Activities</u>					Balance
<u>Lease Liabilities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2025</u>
Golf carts	03/31/25	09/30/27	3.00%	\$ 157,338	\$ 105,722
Street sweeper	09/03/25	10/17/28	6.74	192,296	<u>135,633</u>
Total governmental activities, lease liabilities					<u><u>\$ 241,355</u></u>

Future minimum lease payments are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>
2026	\$ 94,329	\$ 20,218
2027	98,838	15,709
2028	<u>48,188</u>	<u>11,007</u>
Total	<u><u>\$ 241,355</u></u>	<u><u>\$ 46,934</u></u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2025, includes the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Net investment in capital assets:		
Total capital assets	\$ 147,261,907	\$ 53,513,072
Less accumulated depreciation / amortization	<u>57,152,209</u>	<u>21,488,411</u>
Net carrying value of capital assets	<u>90,109,698</u>	<u>32,024,661</u>
Less all outstanding principal of capital-related debt/borrowings related to the City's own capital assets, including borrowing used to refund capital-related borrowings	8,995,180	8,878,434
Less outstanding principal balance of any other (nondebt) capital related liabilities as of fiscal year end, including capital accounts payable and retainage payable	300,660	-
Less unamortized original issue premiums on outstanding capital debt	<u>287,528</u>	<u>216,694</u>
Subtotal	<u>9,583,368</u>	<u>9,095,128</u>
Plus unamortized balance of capital-related deferred outflows of resources, such as from losses on refunding of outstanding capital debt	-	513,043
Plus bond issuance insurance	<u>22,339</u>	<u>6,834</u>
Subtotal	<u>22,339</u>	<u>519,877</u>
Total net investment in capital assets	<u>\$ 80,548,669</u>	<u>\$ 23,449,410</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2025, include the following:

	General Fund	Economic Development Fund	Parks & Recreation Fund	Nonmajor Funds	Total
Fund Balances					
Nonspendable:					
Prepaid items	\$ 269,549	\$ 7,999	\$ 9,846	\$ 32,299	\$ 319,693
Inventories	51,781	-	-	-	51,781
Advances	338,835	-	-	-	338,835
Permanent fund principal	-	-	-	675,647	675,647
Subtotal	660,165	7,999	9,846	707,946	1,385,956
Restricted for:					
Motor fuel tax	-	-	-	2,119,959	2,119,959
Special enforcement	-	-	-	448,974	448,974
General government	-	-	-	189,367	189,367
Foreign fire	-	-	-	205,711	205,711
Infrastructure improvements	-	-	-	744,860	744,860
Economic development	-	874,072	-	-	874,072
TIF expenditures	-	-	-	1,534,478	1,534,478
Town of the City	-	-	-	1,548,055	1,548,055
Cemetery	-	-	-	49,839	49,839
Public works	-	-	-	999,462	999,462
Capital projects	-	-	-	1,300,032	1,300,032
Restricted donations	12,795	-	145,972	21,268	180,035
Subtotal	12,795	874,072	145,972	9,162,005	10,194,844
Committed to:					
General government encumbrances	132,248	-	-	-	132,248
Capital projects	-	-	-	1,072,971	1,072,971
Parks & recreation encumbrances	-	-	167,441	-	167,441
Property redevelopment	-	-	-	224,158	224,158
Community center building	-	-	-	69,146	69,146
Economic development	-	8,187,130	-	-	8,187,130
Vehicle replacement	-	-	-	534,575	534,575
Subtotal	132,248	8,187,130	167,441	1,900,850	10,387,669
Assigned to:					
Economic development	-	1,591,635	-	-	1,591,635
Building repair and maintenance	-	-	-	3,321,210	3,321,210
Computer replacement	-	-	-	1,810,179	1,810,179
Vehicle replacement	-	-	-	4,476,479	4,476,479
Player fields	-	-	-	29,492	29,492
Capital projects	-	-	-	7,586,603	7,586,603
Parks & recreation	-	-	2,419,340	-	2,419,340
Subtotal	-	1,591,635	2,419,340	17,223,963	21,234,938
Unassigned (Deficit)	9,911,072	-	-	(1,115,660)	8,795,412
Total fund balances	<u>\$ 10,716,280</u>	<u>\$ 10,660,836</u>	<u>\$ 2,742,599</u>	<u>\$ 27,879,104</u>	<u>\$ 51,998,819</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Special Items

During the fiscal year ended December 31, 2025, the City of Galesburg received settlement proceeds totaling \$3,977,129 related to litigation involving per- and polyfluoroalkyl substances (PFAS) contamination claims against chemical manufacturers DuPont, 3M and related entities. The settlement was the result of participation in a national legal settlement associated with alleged contamination of public water systems.

The settlement proceeds were reported as a special item in the accompanying financial statements, as the transaction was considered infrequent in occurrence. The revenues were recognized in the Water Fund within the City's business-type activities.

Management intends to utilize the proceeds for current and future PFAS-related monitoring, remediation, treatment infrastructure and other water system capital and operating needs.

Component Unit

Galesburg Public Library

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

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

Basis of Accounting/Measurement Focus

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

Deposits and Investments

	Carrying Value	Statement Balances
Deposits	\$ 675,847	\$ 677,014
Money market, Illinois Funds	99,868	99,868
Mutual funds	602,845	602,845
Marketable securities	2,153,788	2,153,788
Alternatives	28,369	28,369
Beneficial interest in endowment fund	2,062	2,062
Petty cash	1,130	-
Total deposits and investments	<u>\$ 3,563,909</u>	<u>\$ 3,563,946</u>

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

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Investment Type	December 31, 2025			
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 602,845	\$ -	\$ -	\$ 602,845
Marketable securities	2,153,788	-	-	2,153,788
Alternatives	28,369	-	-	28,369
Beneficial interest in endowment fund	2,062	-	-	2,062
Total	<u>\$ 2,787,064</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,787,064</u>

Custodial Credit Risk

Deposits

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

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

Investments

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

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

Credit Risk

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

As of December 31, 2025, the Library's investments were rated as follows:

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Capital Assets

	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated:				
Land	\$ 1,592,412	\$ -	\$ -	\$ 1,592,412
Total capital assets not being depreciated	1,592,412	-	-	1,592,412
Capital assets being depreciated:				
Buildings and improvements	19,643,810	-	-	19,643,810
Machinery and equipment	656,127	288	-	656,415
Total capital assets being depreciated	20,299,937	288	-	20,300,225
Total capital assets	21,892,349	288	-	21,892,637
Less accumulated depreciation for:				
Buildings and improvements	1,193,025	198,139	-	1,391,164
Machinery and equipment	267,919	25,464	-	293,383
Total accumulated depreciation	1,460,944	223,603	-	1,684,547
Net capital assets being depreciated	18,838,993	(223,315)	-	18,615,678
Total capital assets, net	<u>\$ 20,431,405</u>	<u>\$ (223,315)</u>	<u>\$ -</u>	<u>\$ 20,208,090</u>

Long-Term Obligations

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Compensated absences	\$ 123,295	\$ 105,156	\$ 104,900	\$ 123,551	\$ 76,216
Net pension liability, IMRF	286,991	297,526	-	584,517	-
Net OPEB liability	20,505	435	-	20,940	2,301
Total	<u>\$ 430,791</u>	<u>\$ 403,117</u>	<u>\$ 104,900</u>	<u>\$ 729,008</u>	<u>\$ 78,517</u>

4. Other Information

Employees' Retirement System

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

For the year ended December 31, 2025, the following balances are recognized in the government-wide financial statements:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
IMRF, Regular	\$ 7,405,315	\$ 4,454,697	\$ 135,513	\$ 4,173,357
IMRF, Town	38,730	101,718	65,207	219,429
Police Pension Plan	27,281,965	2,389,089	11,040,519	987,460
Firefighters' Pension Plan	<u>26,229,158</u>	<u>1,629,134</u>	<u>6,534,796</u>	<u>(648,396)</u>
Total	<u>\$ 60,955,168</u>	<u>\$ 8,574,638</u>	<u>\$ 17,776,035</u>	<u>\$ 4,731,850</u>

Illinois Municipal Retirement Fund

Plan Description

Both IMRF benefit plans have two tiers. Members who first participated in IMRF or an Illinois Reciprocal System prior to January 1, 2011 participate in *Tier 1*. All other members participate in *Tier 2*. For *Tier 1* participants, pension benefits vest after eight years of service. Participating members who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3% of their final rate of earnings (average of the highest 48 consecutive months' earnings during the last 10 years) for credited service up to 15 years and 3% for each year thereafter to a maximum of 75% of their final rate of earnings.

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

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

Plan Membership

At December 31, 2024, the measurement date, membership in the plans were as follows:

	Regular Plan	Town
Retirees and beneficiaries	196	11
Inactive, non-retired members	110	2
Active members	<u>171</u>	<u>7</u>
Total	<u>477</u>	<u>20</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Contributions

As set by statute, employees participating in Regular and Town plans are required to contribute 4.50% of their annual covered salary. The statute requires the City and Library to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The actuarially determined contribution rates for the calendar year ending December 31, 2024 were 7.69% and (5.28)%, respectively, of annual covered payroll for Regular and Town plans. The City and Library also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

The net pension liabilities/(assets) were measured as of December 31, 2024, and the total pension liabilities used to calculate the net pension liabilities/(assets) were determined by an actuarial valuation as of that date.

Summary of Significant Accounting Policies

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

Actuarial Assumptions

The total pension liabilities for IMRF was determined by actuarial valuations performed as of December 31, 2024 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 nondisabled 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.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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	33.50 %	5.70 %	4.35 %
International equities	18.00	7.10	5.40
Fixed income	24.50	5.30	5.20
Real estate	10.50	7.30	6.40
Alternatives	12.50		
Private equity		10.00	6.25
Commodities		6.05	4.85
Cash equivalents	1.00	3.60	3.60

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

	1% Decrease	Current Discount Rate	1% Increase
Regular:			
Net pension liability/(asset), City	\$ 15,106,871	\$ 6,820,798	\$ 174,748
Net pension liability/(asset), Library	1,155,938	584,517	126,197
Total	<u>\$ 16,262,809</u>	<u>\$ 7,405,315</u>	<u>\$ 300,945</u>
Town			
Net pension liability/(asset)	\$ 308,692	\$ 38,730	\$ (189,024)

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Changes in Net Pension Liability/(Asset)

The changes in net pension liabilities/(assets) for the calendar year ended December 31, 2024 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Regular			
Balances at December 31, 2023	\$ 74,227,118	\$ 69,519,864	\$ 4,707,254
Service cost	965,464	-	965,464
Interest on total pension liability	5,250,118	-	5,250,118
Differences between expected and actual experience of the total pension liability	1,843,237	-	1,843,237
Benefit payments, including refunds of employee contributions	(4,588,857)	(4,588,857)	-
Contributions, employer	-	847,219	(847,219)
Contributions, employee	-	496,075	(496,075)
Net investment income	-	6,966,634	(6,966,634)
Other (net transfer)	-	(2,949,170)	2,949,170
Balances at December 31, 2024	<u>\$ 77,697,080</u>	<u>\$ 70,291,765</u>	<u>\$ 7,405,315</u>
Plan fiduciary net position as a percentage of the total pension liability			90.47 %
Balances at December 31, 2024			
City	\$ 72,684,641	\$ 65,863,843	\$ 6,820,798
Library	<u>5,012,439</u>	<u>4,427,922</u>	<u>584,517</u>
Total	<u>\$ 77,697,080</u>	<u>\$ 70,291,765</u>	<u>\$ 7,405,315</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Town			
Balances at December 31, 2023	\$ 2,875,603	\$ 2,844,140	\$ 31,463
Service cost	41,293	-	41,293
Interest on total pension liability	203,827	-	203,827
Differences between expected and actual experience of the total pension liability	(99,526)	-	(99,526)
Benefit payments, including refunds of employee contributions	(169,686)	(169,686)	-
Contributions, employer	-	19,405	(19,405)
Contributions, employee	-	16,537	(16,537)
Net investment income	-	281,039	(281,039)
Other (net transfer)	-	(178,654)	178,654
Balances at December 31, 2024	<u>\$ 2,851,511</u>	<u>\$ 2,812,781</u>	<u>\$ 38,730</u>

Plan fiduciary net position as a percentage of the total pension liability 98.64 %

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

For the year ended December 31, 2025, pension expense was \$4,173,357 and \$219,429 for the Regular and Town plans, respectively. Deferred outflows and inflows of resources related to pension were from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Regular		
Difference between expected and actual experience	\$ 1,769,882	\$ 132,682
Assumption changes	-	2,831
Net difference between projected and actual earnings on pension plan investments	1,587,489	-
Contributions subsequent to the measurement date	<u>1,097,326</u>	<u>-</u>
Total	<u>\$ 4,454,697</u>	<u>\$ 135,513</u>
City	\$ 4,101,554	\$ 124,817
Library	<u>353,143</u>	<u>10,696</u>
Total	<u>\$ 4,454,697</u>	<u>\$ 135,513</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

	Deferred Outflows of Resources	Deferred Inflows of Resources
Town		
Difference between expected and actual experience	\$ 9,616	\$ 65,207
Assumption changes	107	-
Net difference between projected and actual earnings on pension plan investments	70,245	-
Contributions subsequent to the measurement date	<u>21,750</u>	<u>-</u>
Total	<u>\$ 101,718</u>	<u>\$ 65,207</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liabilities/(assets) for the year ending December 31, 2026. The remaining amounts reported as deferred outflows and inflows of resources related to pensions are \$3,221,858, and \$14,761 for the Regular and Town plans, respectively. Amounts will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Regular Plan</u>	<u>Town</u>
2026	\$ 1,357,033	\$ 9,082
2027	2,894,245	61,742
2028	(599,221)	(38,832)
2029	<u>(430,199)</u>	<u>(17,231)</u>
Total	<u>\$ 3,221,858</u>	<u>\$ 14,761</u>

Police Pension

Plan Description

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

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

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

City of Galesburg, Illinois

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

Plan Membership

At December 31, 2025, the Police Pension membership consisted of:

Retirees and beneficiaries	62
Inactive, nonretired members	20
Active members	<u>53</u>
Total	<u><u>135</u></u>

Contributions

Covered employees are required to contribute 9.91% of their base salary to the Police Pension Plan. If an employee leaves covered employment with less than 20 years of service, accumulated employee contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011 the City's contributions must accumulate to the point where the past service cost for the Police Pension Plan is 90% funded by the year 2040. The City's actuarially determined contribution rate for the fiscal year ending December 31, 2025 was 88.05% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2025.

Summary of Significant Accounting Policies

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2025 using the following actuarial methods and assumptions:

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

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

Discount Rate

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.75%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.75% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Net pension liability	\$ 37,067,861	\$ 27,281,965	\$ 19,279,923

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the year ended December 31, 2025 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at December 31, 2024	\$ 71,018,726	\$ 39,522,487	\$ 31,496,239
Service cost	904,651	-	904,651
Interest on total pension liability	4,670,429	-	4,670,429
Differences between expected and actual experience of the total pension liability	228,213	-	228,213
Benefit payments, including refunds of employee contributions	(4,039,662)	(4,039,662)	-
Contributions, employer	-	3,922,034	(3,922,034)
Contributions, employee	-	445,135	(445,135)
Net investment income	-	5,672,728	(5,672,728)
Administration	-	(22,330)	22,330
Balances at December 31, 2025	<u>\$ 72,782,357</u>	<u>\$ 45,500,392</u>	<u>\$ 27,281,965</u>

Plan fiduciary net position as a percentage of the total pension liability 62.52 %

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

For the year ended December 31, 2025, the City recognized pension expense of \$987,460. The City reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,842,387	\$ 390,923
Assumption changes	546,702	7,183,041
Net difference between projected and actual earnings on pension plan investments	-	3,466,555
Total	<u>\$ 2,389,089</u>	<u>\$ 11,040,519</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

The amounts reported as deferred outflows and inflows of resources related to pensions is \$(8,651,430) and will be recognized in pension expense as follows:

Years Ending December 31:	Amount
2026	\$ (3,108,779)
2027	(3,890,913)
2028	(1,160,405)
2029	<u>(491,333)</u>
Total	<u>\$ (8,651,430)</u>

Firefighters' Pension

Plan Description

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

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

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Plan Membership

At December 31, 2025, the Firefighters' Pension Plan membership consisted of:

Retirees and beneficiaries	66
Inactive, nonretired members	5
Active members	<u>42</u>
Total	<u><u>113</u></u>

Contributions

Participants contribute a fixed percentage of their base salary to the plans. At December 31, 2025, the contribution percentage was 9.455%. If a participant leaves covered employment with less than 20 years of service, accumulated participant contributions may be refunded without accumulated interest. The City is required to contribute the remaining amounts necessary to finance the plans as actuarially determined by an enrolled actuary. Effective January 1, 2011 the City's contributions must accumulate to the point where the past service cost for the Firefighters' Pension Plan is 90% funded by the year 2040. The City's actuarially determined contribution rate for the fiscal year ending December 31, 2025 was 105.75% of annual covered payroll.

Net Pension Liability/(Asset)

The net pension liability/(asset) was measured as of December 31, 2025.

Summary of Significant Accounting Policies

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

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

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation performed as of December 31, 2025 using the following actuarial methods and assumptions:

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Mortality rates were based on the PubS-2010(A) Study Adjusted for Plan Status, Demographics and Illinois Public Pension Data. The actuarial assumptions were based on the results of the Lauterbach & Amen Experience Study for Firefighters 2021.

Discount Rate

The discount rate used to measure the total pension liability for the Firefighters' Pension Plan was 6.75%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.75% as well as what the net pension liability would be if it were to be calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Net pension liability	\$ 34,470,685	\$ 26,229,158	\$ 19,416,090

Changes in Net Pension Liability/(Asset)

The City's changes in net pension liability/(asset) for the year ended December 31, 2025 was as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at December 31, 2024	\$ 64,032,617	\$ 33,137,514	\$ 30,895,103
Service cost	888,494	-	888,494
Interest on total pension liability	4,166,756	-	4,166,756
Differences between expected and actual experience of the total pension liability	(341,052)	-	(341,052)
Benefit payments, including refunds of employee contributions	(3,861,653)	(3,861,653)	-
Contributions, employer	-	3,648,725	(3,648,725)
Contributions, employee	-	335,455	(335,455)
Net investment income	-	5,419,413	(5,419,413)
Administration	-	(23,450)	23,450
Balances at December 31, 2025	<u>\$ 64,885,162</u>	<u>\$ 38,656,004</u>	<u>\$ 26,229,158</u>

Plan fiduciary net position as a percentage of the total pension liability 59.58 %

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

For the year ended December 31, 2025, the City recognized pension expense of \$(648,396). The City reported deferred outflows and inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 877,325	\$ 272,291
Assumption changes	751,809	3,504,694
Net difference between projected and actual earnings on pension plan investments	<u>-</u>	<u>2,757,811</u>
Total	<u>\$ 1,629,134</u>	<u>\$ 6,534,796</u>

The amounts reported as deferred outflows and inflows of resources related to pensions is \$(4,905,662) and will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Amount</u>
2026	\$ (2,517,209)
2027	(1,268,473)
2028	(590,594)
2029	<u>(529,386)</u>
Total	<u>\$ (4,905,662)</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Pension Segment Information

Fiduciary Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Assets				
Cash and cash equivalents	\$ 1,248,793	\$ 993,243	\$ 25	\$ 2,242,061
Investments:				
Mutual funds	-	-	3,327,414	3,327,414
Insurance contracts and annuities	30,605,264	-	-	30,605,264
Illinois police officers' pension investment fund	12,830,322	-	-	12,830,322
Firefighters' pension investment fund	-	36,902,885	-	36,902,885
Receivables				
Due from primary government	1,154,790	1,088,941	-	2,243,731
Total assets	45,839,169	38,985,069	3,327,439	88,151,677
Liabilities				
Accounts payable	338,777	329,065	-	667,842
Total liabilities	338,777	329,065	-	667,842
Net Position				
Restricted for OPEB	-	-	3,327,439	3,327,439
Restricted for pension benefits	45,500,392	38,656,004	-	84,156,396
Total net position	\$ 45,500,392	\$ 38,656,004	\$ 3,327,439	\$ 87,483,835

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Changes in Plan Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Additions				
Contributions:				
Employer	\$ 3,922,034	\$ 3,648,725	\$ 1,251,271	\$ 8,822,030
Plan member deposits	445,135	335,455	-	780,590
Total contributions	4,367,169	3,984,180	1,251,271	9,602,620
Investment income:				
Net appreciation in fair value of investments	5,637,164	5,436,809	424,186	11,498,159
Interest income	45,409	49,666	-	95,075
Total investment income	5,682,573	5,486,475	424,186	11,593,234
Less investment expense	(9,845)	(67,062)	-	(76,907)
Net investment income	5,672,728	5,419,413	424,186	11,516,327
Total additions	10,039,897	9,403,593	1,675,457	21,118,947
Deductions				
Benefits	4,039,662	3,861,653	1,100,927	9,002,242
Administration	22,330	23,450	2,270	48,050
Total deductions	4,061,992	3,885,103	1,103,197	9,050,292
Change in net position	5,977,905	5,518,490	572,260	12,068,655
Net Position, Beginning	39,522,487	33,137,514	2,755,179	75,415,180
Net Position, Ending	<u>\$ 45,500,392</u>	<u>\$ 38,656,004</u>	<u>\$ 3,327,439</u>	<u>\$ 87,483,835</u>

Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; workers compensation; and health care of its employees. The City purchases commercial insurance to provide coverage for losses from health care of its employees. Risks, such as general liability and workers' compensation are accounted for and financed by the City in the established self-insurance funds (internal services funds).

Self Insurance

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

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

Claims Liability

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid Claims, Beginning	\$ 150,000	\$ 578,335
Current year claims and changes in estimates	692,309	448,343
Claim payments	<u>(263,974)</u>	<u>(423,299)</u>
Unpaid Claims, Ending	<u>\$ 578,335</u>	<u>\$ 603,379</u>

Commitments and Contingencies

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

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

The City has active construction projects as of December 31, 2025. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures. The City has an estimated remaining commitment of \$4,534,175 related to these projects.

Other Postemployment Benefits

General Information About the OPEB Plan

Plan Description

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
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Benefits Provided

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

Employees Covered by Benefit Terms

At December 31, 2025, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	57
Active plan members	268
	<u>325</u>

Contributions

The City Council has the authority to establish and amend the contribution requirements of the City and employees. The Council establishes rates based on an actuarially determined rate. For the year ended December 31, 2025, the City's employer contribution rate as a percentage of covered payroll was 5.70%. The City pays all benefit claims from operations and makes annual contributions to the plan. Plan members are not required to contribution to the plan.

Net OPEB Liability

The City's net OPEB liability was measured as of December 31, 2025, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability in the December 31, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.50%
Investment rate of return	4.83%
Healthcare cost trend rates	Initial - 6.50%, Ultimate - 4.50%

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

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

The actuarial assumptions used in the December 31, 2025 valuation were based on the results of an actuarial experience study dated March 4, 2022 for Illinois Police Officers and an actuarial experience study for the period dated December 1, 2021 for Illinois Firefighters from the Foster & Foster Actuarial Experience Studies. For participants other than Police Officers and Firefighters, the actuarial assumptions were based on the results of an actuarial experience study dated November 3, 2020 from the triennial experience study performed by GRS.

Investment Policy

Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The OPEB Plan's investment policy does not include formal target allocations for the diversification of the portfolio across a broad selection of distinct asset classes.

Money-Weighted Rate of Return

For the year ended December 31, 2025, the annual money-weighted rate of return on investments, net of investment expense, was 13.95%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.83%. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position will not be available to make all projected future benefit payments of current plan members. Therefore, a blended rate, based on the long-term expected rate of return on OPEB Plan investments and 20-year GO municipal bond rate, was used to determine the total OPEB liability.

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances at December 31, 2024	\$ 14,490,120	\$ 2,755,179	\$ 11,734,941
Changes for the year:			
Service cost	695,088	-	695,088
Interest	571,731	-	571,731
Changes in assumptions	(728,848)	-	(728,848)
Contributions-employer	-	1,251,271	(1,251,271)
Net investment income	-	424,186	(424,186)
Benefit payments	(1,100,927)	(1,100,927)	-
Administrative expense	(2,270)	(2,270)	-
Net changes	(565,226)	572,260	(1,137,486)
Balances at December 31, 2025	<u>\$ 13,924,894</u>	<u>\$ 3,327,439</u>	<u>\$ 10,597,455</u>
Net OPEB liability, City	\$ 13,898,009	\$ 3,321,494	\$ 10,576,515
Net OPEB liability, Library	<u>26,885</u>	<u>5,945</u>	<u>20,940</u>
Net OPEB liability, total	<u>\$ 13,924,894</u>	<u>\$ 3,327,439</u>	<u>\$ 10,597,455</u>
Plan fiduciary net position as a percentage of the total OPEB liability			23.90 %

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

The following presents the net OPEB liability of the City and Library, as well as what the City and Library's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.83%) or 1-percentage-point higher (5.83%) than the current discount rate:

	1% Decrease	Discount Rate	1% Increase
Net OPEB liability, City	\$ 11,566,310	\$ 10,576,515	\$ 9,650,120
Net OPEB liability, Library	<u>22,900</u>	<u>20,940</u>	<u>19,106</u>
Net OPEB liability, total	<u>\$ 11,589,210</u>	<u>\$ 10,597,455</u>	<u>\$ 9,669,226</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

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

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Net OPEB liability, City	\$ 9,370,182	\$ 10,576,515	\$ 11,958,769
Net OPEB liability, Library	18,552	20,940	23,677
Net OPEB liability, total	<u>\$ 9,388,734</u>	<u>\$ 10,597,455</u>	<u>\$ 11,982,446</u>

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

For the year ended December 31, 2025, the City and Library recognized OPEB expense of \$707,341. At December 31, 2025, the City and Library reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 349,069	\$ 569,207
Changes of assumptions or other inputs	1,683,476	3,017,932
Differences between expected and actual investment earnings	-	406,884
Total	<u>\$ 2,032,545</u>	<u>\$ 3,994,023</u>
Deferred outflows / inflows, City	\$ 2,028,529	\$ 3,986,131
Deferred outflows / inflows, Library	4,016	7,892
Total	<u>\$ 2,032,545</u>	<u>\$ 3,994,023</u>

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

Years Ending December 31:

2026	\$ (258,027)
2027	(324,348)
2028	(277,857)
2029	(135,634)
2030	(94,983)
Thereafter	<u>(870,629)</u>
Total	<u>\$ (1,961,478)</u>

City of Galesburg, Illinois

Notes to Basic Financial Statements
December 31, 2025

Tax Increment Financing District

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

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

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

Tax Abatement

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

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

The City has entered into tax abatement agreements with developers in the form of sales tax rebate incentive payments to stimulate economic development. The abatements are authorized through City Council resolutions. The developers make sales tax payments as they become due and, after meeting the criteria established in the development agreements, are entitled to incentive payments that directly correlate to the taxes paid. The incentives are calculated based on a percentage of sales taxes paid by the developers, with cumulative not to exceed maximum payments. The developer commitments include the construction and operation of a Kohl's store and rehabilitation of an existing building for the operation of a furniture store. Total incentive payments for the year ended December 31, 2025 were \$77,540.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 103, *Financial Reporting Model Improvements*
- Statement No. 104, *Disclosure of Certain Capital Assets*
- Statement No. 105, *Subsequent Events*

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

REQUIRED SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

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

	2016			2017		
	City	Library	Total	City	Library	Total
Total Pension Liability						
Service cost	\$ 769,916	\$ 47,792	\$ 817,708	\$ 765,484	\$ 84,368	\$ 849,852
Interest changes of benefit terms	3,800,892	362,372	4,163,264	3,937,799	434,008	4,371,807
Differences between expected and actual experience	1,207,175	74,934	1,282,109	584,340	64,404	648,744
Changes of assumptions	66,792	4,146	70,938	(338,553)	192,212	(146,341)
Benefit payments, including refunds of member contributions	(3,100,373)	(192,452)	(3,292,825)	(3,317,124)	(365,600)	(3,682,724)
Net change in total pension liability	2,744,402	296,792	3,041,194	1,631,946	409,392	2,041,338
Total Pension Liability, Beginning	<u>53,500,848</u>	<u>3,321,005</u>	<u>56,821,853</u>	<u>56,245,250</u>	<u>3,617,797</u>	<u>59,863,047</u>
Total Pension Liability, Ending	<u>\$ 56,245,250</u>	<u>\$ 3,617,797</u>	<u>\$ 59,863,047</u>	<u>\$ 57,877,196</u>	<u>\$ 4,027,189</u>	<u>\$ 61,904,385</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 996,715	\$ 61,870	\$ 1,058,585	\$ 1,232,864	\$ 135,881	\$ 1,368,745
Employee contributions	352,560	21,885	374,445	332,082	36,601	368,683
Net investment income	242,344	15,043	257,387	3,142,696	346,375	3,489,071
Benefit payments, including refunds of member contributions	(3,100,373)	(192,452)	(3,292,825)	(3,317,124)	(365,600)	(3,682,724)
Other (net transfer)	1,015,743	63,051	1,078,794	(61,139)	(6,739)	(67,878)
Net change in plan fiduciary net position	(493,011)	(30,603)	(523,614)	1,329,379	146,518	1,475,897
Plan Fiduciary Net Position, Beginning	<u>49,344,253</u>	<u>3,062,989</u>	<u>52,407,242</u>	<u>48,851,242</u>	<u>3,032,386</u>	<u>51,883,628</u>
Plan Fiduciary Net Position, Ending	<u>\$ 48,851,242</u>	<u>\$ 3,032,386</u>	<u>\$ 51,883,628</u>	<u>\$ 50,180,621</u>	<u>\$ 3,178,904</u>	<u>\$ 53,359,525</u>
City's Net Pension Liability (Asset), Ending	<u>\$ 7,394,008</u>	<u>\$ 585,411</u>	<u>\$ 7,979,419</u>	<u>\$ 7,696,575</u>	<u>\$ 848,285</u>	<u>\$ 8,544,860</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			86.67%			86.20%
Covered Payroll			\$ 8,027,563			\$ 8,024,144
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll			99.40%			106.49%

See notes to required supplementary information

2018			2019			2020		
City	Library	Total	City	Library	Total	City	Library	Total
\$ 762,056	\$ 54,613	\$ 816,669	\$ 675,940	\$ 69,697	\$ 745,637	\$ 732,814	\$ 70,374	\$ 803,188
4,224,265	302,734	4,526,999	4,060,308	418,666	4,478,974	4,283,308	411,339	4,694,647
(38,975)	(2,793)	(41,768)	1,889,328	194,812	2,084,140	181,337	17,414	198,751
(1,557,522)	(408,326)	(1,965,848)	1,602,544	229,937	1,832,481	71,265	(71,265)	-
(3,644,305)	(261,171)	(3,905,476)	(3,604,567)	(371,674)	(3,976,241)	(3,919,217)	(376,374)	(4,295,591)
(254,481)	(314,943)	(569,424)	4,623,553	541,438	5,164,991	1,349,507	51,488	1,400,995
57,877,196	4,027,189	61,904,385	57,622,715	3,712,246	61,334,961	62,246,268	4,253,684	66,499,952
<u>\$ 57,622,715</u>	<u>\$ 3,712,246</u>	<u>\$ 61,334,961</u>	<u>\$ 62,246,268</u>	<u>\$ 4,253,684</u>	<u>\$ 66,499,952</u>	<u>\$ 63,595,775</u>	<u>\$ 4,305,172</u>	<u>\$ 67,900,947</u>
\$ 1,088,795	\$ 78,029	\$ 1,166,824	\$ 1,017,042	\$ 104,869	\$ 1,121,911	\$ 1,018,167	\$ 97,778	\$ 1,115,945
336,127	24,089	360,216	361,455	37,270	398,725	339,011	32,556	371,567
9,205,609	659,725	9,865,334	(3,427,845)	(353,452)	(3,781,297)	9,768,518	938,100	10,706,618
(3,644,305)	(261,171)	(3,905,476)	(3,604,567)	(371,674)	(3,976,241)	(3,919,217)	(376,374)	(4,295,591)
(1,601,466)	(114,770)	(1,716,236)	1,300,797	134,127	1,434,924	177,239	17,021	194,260
5,384,760	385,902	5,770,662	(4,353,118)	(448,860)	(4,801,978)	7,383,718	709,081	8,092,799
50,180,621	3,178,904	53,359,525	55,565,381	3,564,806	59,130,187	51,212,263	3,115,946	54,328,209
<u>\$ 55,565,381</u>	<u>\$ 3,564,806</u>	<u>\$ 59,130,187</u>	<u>\$ 51,212,263</u>	<u>\$ 3,115,946</u>	<u>\$ 54,328,209</u>	<u>\$ 58,595,981</u>	<u>\$ 3,825,027</u>	<u>\$ 62,421,008</u>
<u>\$ 2,057,334</u>	<u>\$ 147,440</u>	<u>\$ 2,204,774</u>	<u>\$ 11,034,005</u>	<u>\$ 1,137,738</u>	<u>\$ 12,171,743</u>	<u>\$ 4,999,794</u>	<u>\$ 480,145</u>	<u>\$ 5,479,939</u>
		96.41%			81.70%			91.93%
		\$ 8,004,796			\$ 8,116,006			\$ 8,205,963
		27.54%			149.97%			66.78%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2021			2022		
	City	Library	Total	City	Library	Total
Total Pension Liability						
Service cost	\$ 766,685	\$ 66,796	\$ 833,481	\$ 814,655	\$ 69,951	\$ 884,606
Interest changes of benefit terms	4,414,161	384,578	4,798,739	4,521,936	388,281	4,910,217
Differences between expected and actual experience	703,455	61,288	764,743	(897,744)	(77,086)	(974,830)
Changes of assumptions	(557,293)	(93,099)	(650,392)	210	(210)	-
Benefit payments, including refunds of member contributions	(3,915,263)	(341,112)	(4,256,375)	(3,879,521)	(333,120)	(4,212,641)
Net change in total pension liability	1,411,745	78,451	1,490,196	559,536	47,816	607,352
Total Pension Liability, Beginning	63,595,775	4,305,172	67,900,947	65,007,520	4,383,623	69,391,143
Total Pension Liability, Ending	<u>\$ 65,007,520</u>	<u>\$ 4,383,623</u>	<u>\$ 69,391,143</u>	<u>\$ 65,567,056</u>	<u>\$ 4,431,439</u>	<u>\$ 69,998,495</u>
Plan Fiduciary Net Position						
Employer contributions	\$ 1,226,214	\$ 106,832	\$ 1,333,046	\$ 1,150,537	\$ 98,792	\$ 1,249,329
Employee contributions	384,039	33,459	417,498	390,632	33,542	424,174
Net investment income	8,549,012	744,821	9,293,833	11,140,512	956,593	12,097,105
Benefit payments, including refunds of member contributions	(3,915,263)	(341,112)	(4,256,375)	(3,879,521)	(333,120)	(4,212,641)
Other (net transfer)	(13,849)	(1,207)	(15,056)	(1,330,449)	(114,241)	(1,444,690)
Net change in plan fiduciary net position	6,230,153	542,793	6,772,946	7,471,711	641,566	8,113,277
Plan Fiduciary Net Position, Beginning	58,595,981	3,825,027	62,421,008	64,826,134	4,367,820	69,193,954
Plan Fiduciary Net Position, Ending	<u>\$ 64,826,134</u>	<u>\$ 4,367,820</u>	<u>\$ 69,193,954</u>	<u>\$ 72,297,845</u>	<u>\$ 5,009,386</u>	<u>\$ 77,307,231</u>
City's Net Pension Liability (Asset), Ending	<u>\$ 181,386</u>	<u>\$ 15,803</u>	<u>\$ 197,189</u>	<u>\$ (6,730,789)</u>	<u>\$ (577,947)</u>	<u>\$ (7,308,736)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			99.72%			110.44%
Covered Payroll			\$ 9,074,516			\$ 9,420,918
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll			2.17%			-77.58%

See notes to required supplementary information

2023			2024			2025		
City	Library	Total	City	Library	Total	City	Library	Total
\$ 813,545	\$ 64,708	\$ 878,253	\$ 870,158	\$ 56,496	\$ 926,654	\$ 889,258	\$ 76,206	\$ 965,464
4,587,683	364,894	4,952,577	4,778,910	310,276	5,089,186	4,835,715	414,403	5,250,118
286,104	22,756	308,860	598,986	38,890	637,876	1,697,746	145,491	1,843,237
(39,457)	39,457	-	93,530	(99,045)	(5,515)	(84,563)	84,563	-
(3,939,122)	(313,309)	(4,252,431)	(4,044,259)	(262,578)	(4,306,837)	(4,226,649)	(362,208)	(4,588,857)
1,708,753	178,506	1,887,259	2,297,325	44,039	2,341,364	3,111,507	358,455	3,469,962
65,567,056	4,431,439	69,998,495	67,275,809	4,609,945	71,885,754	69,573,134	4,653,984	74,227,118
<u>\$ 67,275,809</u>	<u>\$ 4,609,945</u>	<u>\$ 71,885,754</u>	<u>\$ 69,573,134</u>	<u>\$ 4,653,984</u>	<u>\$ 74,227,118</u>	<u>\$ 72,684,641</u>	<u>\$ 5,012,439</u>	<u>\$ 77,697,080</u>
\$ 951,535	\$ 75,683	\$ 1,027,218	\$ 760,117	\$ 49,351	\$ 809,468	\$ 780,346	\$ 66,873	\$ 847,219
411,377	32,720	444,097	432,461	28,078	460,539	456,919	39,156	496,075
(9,585,904)	(762,440)	(10,348,344)	6,786,475	440,620	7,227,095	6,416,743	549,891	6,966,634
(3,939,122)	(313,309)	(4,252,431)	(4,044,259)	(262,578)	(4,306,837)	(4,226,649)	(362,208)	(4,588,857)
(54,073)	(4,301)	(58,374)	1,136,419	73,783	1,210,202	(2,716,386)	(232,784)	(2,949,170)
(12,216,187)	(971,647)	(13,187,834)	5,071,213	329,254	5,400,467	710,973	60,928	771,901
72,297,845	5,009,386	77,307,231	60,081,658	4,037,739	64,119,397	65,152,871	4,366,993	69,519,864
<u>\$ 60,081,658</u>	<u>\$ 4,037,739</u>	<u>\$ 64,119,397</u>	<u>\$ 65,152,871</u>	<u>\$ 4,366,993</u>	<u>\$ 69,519,864</u>	<u>\$ 65,863,844</u>	<u>\$ 4,427,921</u>	<u>\$ 70,291,765</u>
<u>\$ 7,194,151</u>	<u>\$ 572,206</u>	<u>\$ 7,766,357</u>	<u>\$ 4,420,263</u>	<u>\$ 286,991</u>	<u>\$ 4,707,254</u>	<u>\$ 6,820,797</u>	<u>\$ 584,518</u>	<u>\$ 7,405,315</u>
89.20%			93.66%			90.47%		
\$ 9,868,821			\$ 10,231,919			\$ 11,017,152		
78.70%			46.01%			67.22%		

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018
City			
Actuarially determined contribution	\$ 887,566	\$ 919,494	\$ 968,973
Contributions in relation to the actuarially determined contribution	1,050,988	1,088,795	1,017,042
Contribution deficiency (excess)	<u>\$ (163,422)</u>	<u>\$ (169,301)</u>	<u>\$ (48,069)</u>
Library			
Actuarially determined contribution	\$ 97,824	\$ 65,896	\$ 99,913
Contributions in relation to the actuarially determined contribution	115,836	78,029	104,869
Contribution deficiency (excess)	<u>\$ (18,012)</u>	<u>\$ (12,133)</u>	<u>\$ (4,956)</u>
Total			
Actuarially determined contribution	\$ 985,390	\$ 985,390	\$ 1,068,886
Contributions in relation to the actuarially determined contribution	1,166,824	1,166,824	1,121,911
Contribution deficiency (excess)	<u>\$ (181,434)</u>	<u>\$ (181,434)</u>	<u>\$ (53,025)</u>
Covered payroll	\$ 8,004,796	\$ 8,004,796	\$ 8,116,066
Contributions as a percentage of covered payroll	14.58%	14.58%	13.82%

Notes to Schedule:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregated Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	19 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010

Other information:

There were no benefit changes during the year.

2019	2020	2021	2022	2023	2024	2025
\$ 795,116	\$ 1,226,214	\$ 1,147,886	\$ 930,626	\$ 696,572	\$ 794,780	\$ 780,346
1,018,167	1,226,214	1,153,515	951,535	737,741	1,056,061	1,009,187
<u>\$ (223,051)</u>	<u>\$ -</u>	<u>\$ (5,629)</u>	<u>\$ (20,909)</u>	<u>\$ (41,169)</u>	<u>\$ (261,281)</u>	<u>\$ (228,841)</u>
\$ 76,357	\$ 106,832	\$ 101,328	\$ 74,020	\$ 56,497	\$ 52,439	\$ 66,873
97,778	106,832	101,825	75,683	59,836	69,678	88,139
<u>\$ (21,421)</u>	<u>\$ -</u>	<u>\$ (497)</u>	<u>\$ (1,663)</u>	<u>\$ (3,339)</u>	<u>\$ (17,239)</u>	<u>\$ (21,266)</u>
\$ 871,473	\$ 1,333,046	\$ 1,249,214	\$ 1,004,646	\$ 753,069	\$ 847,219	\$ 955,260
1,115,945	1,333,046	1,255,340	1,027,218	797,577	1,125,739	1,097,326
<u>\$ (244,472)</u>	<u>\$ -</u>	<u>\$ (6,126)</u>	<u>\$ (22,572)</u>	<u>\$ (44,508)</u>	<u>\$ (278,520)</u>	<u>\$ (142,066)</u>
\$ 8,205,963	\$ 9,074,516	\$ 9,420,918	\$ 9,868,821	\$ 10,231,919	\$ 11,017,152	\$ 11,372,142
13.60%	14.69%	13.33%	10.41%	7.79%	10.22%	9.65%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018
Total Pension Liability			
Service cost	\$ 38,846	\$ 39,565	\$ 36,130
Interest changes of benefit terms	135,982	147,450	159,334
Differences between expected and actual experience	57,357	81,275	31,466
Changes of assumptions	2,169	(2,299)	(74,508)
Benefit payments, including refunds of member contributions	(65,588)	(92,773)	(124,101)
Net change in total pension liability	168,766	173,218	28,321
Total Pension Liability, Beginning	1,826,461	1,995,227	2,168,445
Total Pension Liability, Ending	<u>\$ 1,995,227</u>	<u>\$ 2,168,445</u>	<u>\$ 2,196,766</u>
Plan Fiduciary Net Position			
Employer contributions	\$ 27,432	\$ 85,180	\$ 29,373
Employee contributions	15,109	14,754	15,496
Net investment income	9,931	120,744	390,255
Benefit payments, including refunds of member contributions	(65,588)	(92,773)	(124,101)
Other (net transfer)	53,387	92,832	(223,039)
Net change in plan fiduciary net position	40,271	220,737	87,984
Plan Fiduciary Net Position, Beginning	1,997,698	2,037,969	2,258,706
Plan Fiduciary Net Position, Ending	<u>\$ 2,037,969</u>	<u>\$ 2,258,706</u>	<u>\$ 2,346,690</u>
City's Net Pension Liability (Asset), Ending	<u>\$ (42,742)</u>	<u>\$ (90,261)</u>	<u>\$ (149,924)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	102.14%	104.16%	106.82%
Covered Payroll	\$ 335,770	\$ 327,860	\$ 344,345
City's Net Pension Liability (Asset) as a Percentage of Covered Payroll	(12.73)%	(27.53)%	(43.54)%

See notes to required supplementary information

2019	2020	2021	2022	2023	2024	2025
\$ 37,441	\$ 41,784	\$ 38,008	\$ 37,308	\$ 31,155	\$ 32,750	\$ 41,293
161,356	167,692	172,660	183,140	182,294	195,118	203,827
32,820	3,258	110,107	(20,922)	169,274	50,488	(99,526)
57,544	-	(19,517)	-	-	563	-
(128,149)	(131,367)	(153,264)	(159,447)	(256,804)	(156,453)	(169,686)
161,012	81,367	147,994	40,079	125,919	122,466	(24,092)
2,196,766	2,357,778	2,439,145	2,587,139	2,627,218	2,753,137	2,875,603
<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>	<u>\$ 2,851,511</u>
\$ 34,574	\$ 23,000	\$ 31,127	\$ 28,280	\$ 21,199	\$ 8,927	\$ 19,405
17,023	17,279	16,440	16,792	14,543	16,601	16,537
(149,226)	427,878	365,840	494,153	(432,052)	294,671	281,039
(128,149)	(131,367)	(153,264)	(159,447)	(256,804)	(156,453)	(169,686)
49,301	15,559	30,286	(11,277)	72,044	79,972	(178,654)
(176,477)	352,349	290,429	368,501	(581,070)	243,718	(31,359)
2,346,690	2,170,213	2,522,562	2,812,991	3,181,492	2,600,422	2,844,140
<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>\$ 2,812,781</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>	<u>\$ 38,730</u>
92.04%	103.42%	108.73%	121.10%	94.45%	98.91%	98.64%
\$ 378,277	\$ 383,980	\$ 365,341	\$ 376,544	\$ 323,167	\$ 368,908	\$ 367,504
49.58%	(21.72)%	(61.82)%	(147.20)%	47.26%	8.53%	10.54%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 25,180	\$ 29,373	\$ 34,575	\$ 23,000	\$ 31,127
Contributions in relation to the actuarially determined contribution	85,180	29,373	34,574	23,000	31,127
Contribution deficiency (excess)	<u>\$ (60,000)</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 327,860	\$ 344,345	\$ 378,277	\$ 383,980	\$ 365,341
Contributions as a percentage of covered payroll	25.98%	8.53%	9.14%	5.99%	8.52%
	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 28,542	\$ 21,200	\$ 8,928	\$ 19,404	N/A
Contributions in relation to the actuarially determined contribution	28,280	21,199	8,927	19,405	N/A
Contribution deficiency (excess)	<u>\$ 262</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (1)</u>	<u>N/A</u>
Covered payroll	\$ 376,544	\$ 323,167	\$ 368,908	\$ 367,504	N/A
Contributions as a percentage of covered payroll	7.51%	6.56%	2.42%	5.28%	N/A

Notes to Schedule:

N/A - Fiscal year 2025 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	19 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.75% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010

Other information:

There were no benefit changes during the year.

City of Galesburg, Illinois

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

	2016	2017	2018	2019
Total Pension Liability				
Service cost	\$ 842,309	\$ 896,385	\$ 818,991	\$ 883,167
Interest changes of benefit terms	3,193,581	3,514,250	3,628,841	3,720,839
Differences between expected and actual experience	(2,001,887)	97,635	49,905	688,209
Changes of assumptions	5,293,940	(1,052,662)	1,622,665	8,905,010
Change of benefit terms	-	-	-	103,606
Benefit payments, including refunds of member contributions	(2,400,732)	(2,602,347)	(2,804,292)	(2,880,141)
Net change in total pension liability	4,927,211	853,261	3,316,110	11,420,690
Total Pension Liability, Beginning	50,939,378	55,866,589	56,719,850	60,035,960
Total Pension Liability, Ending	<u>\$ 55,866,589</u>	<u>\$ 56,719,850</u>	<u>\$ 60,035,960</u>	<u>\$ 71,456,650</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 1,956,983	\$ 2,383,891	\$ 2,199,249	\$ 2,229,641
Employee contributions	326,120	466,106	357,688	332,353
Net investment income	1,170,666	2,748,342	(1,608,006)	3,912,366
Benefit payments, including refunds of member contributions	(2,400,732)	(2,602,347)	(2,804,292)	(2,880,141)
Administration	(24,498)	(22,507)	(22,577)	(22,719)
Net change in plan fiduciary net position	1,028,539	2,973,485	(1,877,938)	3,571,500
Plan Fiduciary Net Position, Beginning	23,205,292	24,233,831	27,207,316	25,329,378
Plan Fiduciary Net Position, Ending	<u>\$ 24,233,831</u>	<u>\$ 27,207,316</u>	<u>\$ 25,329,378</u>	<u>\$ 28,900,878</u>
City's Net Pension Liability, Ending	<u>\$ 31,632,758</u>	<u>\$ 29,512,534</u>	<u>\$ 34,706,582</u>	<u>\$ 42,555,772</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	43.38%	47.97%	42.19%	40.45%
Covered Payroll	\$ 3,155,088	\$ 3,249,741	\$ 3,213,880	\$ 3,340,278
City's Net Pension Liability as a Percentage of Covered Payroll	1002.60%	908.15%	1079.90%	1274.02%

See notes to required supplementary information

<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
\$ 1,121,695	\$ 1,257,913	\$ 1,437,628	\$ 857,082	\$ 912,517	\$ 904,651
3,965,432	3,850,253	3,911,784	4,298,666	4,540,936	4,670,429
2,356,363	(2,962,803)	1,215,904	294,764	1,786,351	228,213
5,274,383	4,143,452	(17,220,907)	(2,990,557)	(1,168,319)	-
-	-	(56,171)	-	386,222	-
<u>(3,126,243)</u>	<u>(3,349,556)</u>	<u>(3,564,919)</u>	<u>(3,767,997)</u>	<u>(3,841,797)</u>	<u>(4,039,662)</u>
9,591,630	2,939,259	(14,276,681)	(1,308,042)	2,615,910	1,763,631
<u>71,456,650</u>	<u>81,048,280</u>	<u>83,987,539</u>	<u>69,710,858</u>	<u>68,402,816</u>	<u>71,018,726</u>
<u>\$ 81,048,280</u>	<u>\$ 83,987,539</u>	<u>\$ 69,710,858</u>	<u>\$ 68,402,816</u>	<u>\$ 71,018,726</u>	<u>\$ 72,782,357</u>
\$ 2,423,797	\$ 2,287,839	\$ 4,270,139	\$ 3,345,945	\$ 3,573,722	\$ 3,922,034
442,514	391,329	354,489	395,534	422,463	445,135
2,417,041	3,864,471	(5,446,020)	4,817,343	4,844,945	5,672,728
(3,126,243)	(3,349,556)	(3,564,919)	(3,767,997)	(3,841,797)	(4,039,662)
<u>(24,140)</u>	<u>(26,414)</u>	<u>(31,490)</u>	<u>(27,996)</u>	<u>(23,390)</u>	<u>(22,330)</u>
2,132,969	3,167,669	(4,417,801)	4,762,829	4,975,943	5,977,905
<u>28,900,878</u>	<u>31,033,847</u>	<u>34,201,516</u>	<u>29,783,715</u>	<u>34,546,544</u>	<u>39,522,487</u>
<u>\$ 31,033,847</u>	<u>\$ 34,201,516</u>	<u>\$ 29,783,715</u>	<u>\$ 34,546,544</u>	<u>\$ 39,522,487</u>	<u>\$ 45,500,392</u>
<u>\$ 50,014,433</u>	<u>\$ 49,786,023</u>	<u>\$ 39,927,143</u>	<u>\$ 33,856,272</u>	<u>\$ 31,496,239</u>	<u>\$ 27,281,965</u>
38.29%	40.72%	42.72%	50.50%	55.65%	62.52%
\$ 3,440,486	\$ 3,431,701	\$ 3,314,451	\$ 3,979,358	\$ 4,243,471	\$ 4,454,146
1453.70%	1450.77%	1204.64%	850.80%	742.23%	612.51%

See notes to required supplementary information

City of Galesburg, Illinois

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Actuarially determined contribution	\$ 2,650,318	\$ 2,511,651	\$ 2,528,343	\$ 2,780,269	\$ 2,780,269
Contributions in relation to the actuarially determined contribution	<u>1,956,983</u>	<u>2,383,891</u>	<u>2,199,249</u>	<u>2,229,641</u>	<u>2,423,797</u>
Contribution deficiency (excess)	<u>\$ 693,335</u>	<u>\$ 127,760</u>	<u>\$ 329,094</u>	<u>\$ 550,628</u>	<u>\$ 356,472</u>
Covered payroll	\$ 3,155,088	\$ 3,249,741	\$ 3,213,880	\$ 3,340,278	\$ 3,440,486
Contributions as a percentage of covered payroll	62.03%	73.36%	68.43%	66.75%	70.45%
	<u>2021</u>	<u>2021</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Actuarially determined contribution	\$ 3,108,165	\$ 3,360,350	\$ 3,345,948	\$ 3,573,722	\$ 3,922,034
Contributions in relation to the actuarially determined contribution	<u>2,287,839</u>	<u>4,270,139</u>	<u>3,345,945</u>	<u>3,573,722</u>	<u>3,922,034</u>
Contribution deficiency (excess)	<u>\$ 820,326</u>	<u>\$ (909,789)</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,431,701	\$ 3,314,451	\$ 4,243,471	\$ 4,454,146	\$ 4,454,146
Contributions as a percentage of covered payroll	66.67%	128.83%	78.85%	80.23%	88.05%

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-Age Normal
Amortization method	Level percentage of payroll
Remaining amortization period	13 years
Asset valuation method	5-year smoothed fair value
Inflation	2.25%
Salary increases	3.75% - 4.78%
Investment rate of return	6.75%
Retirement age	Capped at age 65
Mortality	Mortality rates were based on the Pub-2010 Adjusted for Plan Status, Demographics and Illinois Public Pension Data

City of Galesburg, Illinois

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	4.57%	10.67%	-6.77%	16.50%	8.91%
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Annual money-weighted rate of return, net of investment expense	13.58%	-17.37%	13.72%	9.59%	17.79%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018	2019
Total Pension Liability				
Service cost	\$ 764,601	\$ 814,759	\$ 912,463	\$ 935,109
Interest changes of benefit terms	2,930,958	3,469,190	3,525,942	3,723,946
Differences between expected and actual experience	(379,449)	(47,767)	(144,691)	706,327
Changes of assumptions	7,765,648	2,278,343	377,989	7,178,008
Change of benefit terms	-	-	-	-
Benefit payments, including refunds of member contributions	(2,875,718)	(2,867,506)	(2,929,709)	(3,085,029)
Net change in total pension liability	8,206,040	3,647,019	1,741,994	9,458,361
Total Pension Liability, Beginning	46,117,274	54,323,314	57,970,333	59,712,327
Total Pension Liability, Ending	<u>\$ 54,323,314</u>	<u>\$ 57,970,333</u>	<u>\$ 59,712,327</u>	<u>\$ 69,170,688</u>
Plan Fiduciary Net Position				
Employer contributions	\$ 2,096,966	\$ 2,112,413	\$ 2,389,691	\$ 2,522,306
Employee contributions	263,295	268,377	276,331	282,177
Net investment income	1,161,600	2,597,853	(1,234,318)	3,543,455
Benefit payments, including refunds of member contributions	(2,875,718)	(2,867,506)	(2,929,709)	(3,085,029)
Other	-	-	-	-
Administration	(24,462)	(23,116)	(23,482)	(22,427)
Net change in plan fiduciary net position	621,681	2,088,021	(1,521,487)	3,240,482
Plan Fiduciary Net Position, Beginning	20,749,764	21,371,445	23,459,466	21,937,979
Plan Fiduciary Net Position, Ending	<u>\$ 21,371,445</u>	<u>\$ 23,459,466</u>	<u>\$ 21,937,979</u>	<u>\$ 25,178,461</u>
City's Net Pension Liability, Ending	<u>\$ 32,951,869</u>	<u>\$ 34,510,867</u>	<u>\$ 37,774,348</u>	<u>\$ 43,992,227</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	39.34%	40.47%	36.74%	36.40%
Covered Payroll	\$ 2,719,370	\$ 2,800,951	\$ 2,919,494	\$ 2,984,419
City's Net Pension Liability as a Percentage of Covered Payroll	1211.75%	1232.11%	1293.87%	1474.06%

See notes to required supplementary information

2020	2021	2022	2023	2024	2025
\$ 1,238,084	\$ 1,279,591	\$ 1,395,012	\$ 903,181	\$ 905,926	\$ 888,494
3,620,103	3,405,605	3,481,708	3,883,894	4,033,486	4,166,756
575,990	(4,941,167)	1,653,857	387,624	651,987	(341,052)
2,891,832	2,667,256	(14,864,764)	(1,874,298)	1,178,975	-
-	-	(94,740)	-	-	-
<u>(3,222,012)</u>	<u>(3,408,182)</u>	<u>(3,529,281)</u>	<u>(3,637,969)</u>	<u>(3,719,769)</u>	<u>(3,861,653)</u>
5,103,997	(996,897)	(11,958,208)	(337,568)	3,050,605	852,545
<u>69,170,688</u>	<u>74,274,685</u>	<u>73,277,788</u>	<u>61,319,580</u>	<u>60,982,012</u>	<u>64,032,617</u>
<u>\$ 74,274,685</u>	<u>\$ 73,277,788</u>	<u>\$ 61,319,580</u>	<u>\$ 60,982,012</u>	<u>\$ 64,032,617</u>	<u>\$ 64,885,162</u>
\$ 2,697,162	\$ 2,547,344	\$ 4,205,389	\$ 3,261,480	\$ 3,463,347	\$ 3,648,725
294,398	287,461	293,509	319,736	325,571	335,455
3,108,833	1,977,162	(3,981,487)	3,680,418	3,113,407	5,419,413
(3,222,012)	(3,408,182)	(3,529,281)	(3,637,969)	(3,719,769)	(3,861,653)
-	283	-	-	-	-
<u>(24,543)</u>	<u>(26,223)</u>	<u>(22,212)</u>	<u>(22,798)</u>	<u>(21,971)</u>	<u>(23,450)</u>
2,853,838	1,377,845	(3,034,082)	3,600,867	3,160,585	5,518,490
<u>25,178,461</u>	<u>28,032,299</u>	<u>29,410,144</u>	<u>26,376,062</u>	<u>29,976,929</u>	<u>33,137,514</u>
<u>\$ 28,032,299</u>	<u>\$ 29,410,144</u>	<u>\$ 26,376,062</u>	<u>\$ 29,976,929</u>	<u>\$ 33,137,514</u>	<u>\$ 38,656,004</u>
<u>\$ 46,242,386</u>	<u>\$ 43,867,644</u>	<u>\$ 34,943,518</u>	<u>\$ 31,005,083</u>	<u>\$ 30,895,103</u>	<u>\$ 26,229,158</u>
37.74%	40.14%	43.01%	49.16%	51.75%	59.58%
\$ 3,073,952	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439	\$ 3,373,100	\$ 3,450,211
1504.33%	1442.87%	1129.82%	933.20%	915.93%	760.22%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 2,482,676	\$ 2,734,369	\$ 2,833,708	\$ 3,054,249	\$ 3,054,249
Contributions in relation to the actuarially determined contribution	2,096,966	2,112,413	2,389,691	2,522,306	2,697,162
Contribution deficiency (excess)	<u>\$ 385,710</u>	<u>\$ 621,956</u>	<u>\$ 444,017</u>	<u>\$ 531,943</u>	<u>\$ 357,087</u>
Covered payroll	\$ 2,719,370	\$ 2,800,951	\$ 2,919,494	\$ 2,984,419	\$ 3,073,952
Contributions as a percentage of covered payroll	77.11%	75.42%	81.85%	84.52%	87.74%
	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 3,337,911	\$ 3,324,323	\$ 3,261,480	\$ 3,463,347	\$ 3,648,725
Contributions in relation to the actuarially determined contribution	2,547,344	4,205,389	3,261,480	3,463,347	3,648,725
Contribution deficiency (excess)	<u>\$ 790,567</u>	<u>\$ (881,066)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439	\$ 3,373,100	\$ 3,450,211
Contributions as a percentage of covered payroll	83.79%	135.97%	98.17%	102.68%	105.75%

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-Age Normal
Amortization method	Level percentage of payroll
Remaining amortization period	13 years
Asset valuation method	5-year smoothed fair value
Inflation	2.25%
Salary increases	3.75% - 7.30%
Investment rate of return	6.75%
Retirement age	Capped at age 65
Mortality	Mortality rates were based on the Pub-2010 Adjusted for Plan Status, Demographics and Illinois Public Pension Data

City of Galesburg, Illinois

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Annual money-weighted rate of return, net of investment expense	5.63%	11.59%	-5.20%	17.18%	11.59%
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Annual money-weighted rate of return, net of investment expense	7.64%	-14.59%	15.36%	10.96%	17.63%

See notes to required supplementary information

City of Galesburg, Illinois

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

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

Notes To Schedule:

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

2020	2021	2022	2023	2024	2025
\$ 530,708	\$ 743,173	\$ 762,302	\$ 634,135	\$ 663,691	\$ 695,088
395,452	318,982	299,268	541,637	520,791	571,731
(299,490)	-	451,011	-	59,388	-
1,796,429	234,877	(3,437,347)	276,240	25,994	(728,848)
(837,332)	(868,732)	(1,091,446)	(981,305)	(1,039,884)	(1,100,927)
(1,009)	(1,306)	(1,383)	(1,533)	(1,922)	(2,270)
1,584,758	426,994	(3,017,595)	469,174	228,058	(565,226)
14,798,731	16,383,489	16,810,483	13,792,888	14,262,062	14,490,120
<u>\$ 16,383,489</u>	<u>\$ 16,810,483</u>	<u>\$ 13,792,888</u>	<u>\$ 14,262,062</u>	<u>\$ 14,490,120</u>	<u>\$ 13,924,894</u>
\$ 973,397	\$ 1,009,207	\$ 1,231,504	\$ 1,124,328	\$ 1,186,475	\$ 1,251,271
177,974	227,594	(294,646)	310,419	304,603	424,186
(837,332)	(868,732)	(1,091,446)	(981,305)	(1,039,884)	(1,100,927)
(1,009)	(1,306)	(1,383)	(1,533)	(1,922)	(2,270)
313,030	366,763	(155,971)	451,909	449,272	572,260
1,330,176	1,643,206	2,009,969	1,853,998	2,305,907	2,755,179
<u>\$ 1,643,206</u>	<u>\$ 2,009,969</u>	<u>\$ 1,853,998</u>	<u>\$ 2,305,907</u>	<u>\$ 2,755,179</u>	<u>\$ 3,327,439</u>
<u>\$ 14,740,283</u>	<u>\$ 14,800,514</u>	<u>\$ 11,938,890</u>	<u>\$ 11,956,155</u>	<u>\$ 11,734,941</u>	<u>\$ 10,597,455</u>
10.03%	11.96%	13.44%	16.17%	19.01%	23.90%
\$ 15,768,309	\$ 16,320,200	18,011,721	\$ 18,642,133	\$ 18,656,411	\$ 19,309,385
93.48%	90.69%	66.28%	64.14%	62.90%	54.88%

See notes to required supplementary information

City of Galesburg, Illinois

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

	2016	2017	2018	2019	2020
Actuarially determined contribution	\$ 1,039,995	\$ 1,254,235	\$ 1,095,487	\$ 1,087,427	\$ 837,332
Contributions in relation to the actuarially determined contribution	1,024,503	1,190,668	1,137,342	1,220,587	973,397
Contribution deficiency (excess)	<u>\$ 15,492</u>	<u>\$ 63,567</u>	<u>\$ (41,855)</u>	<u>\$ (133,160)</u>	<u>\$ (136,065)</u>
Covered payroll	\$ 14,818,481	\$ 13,860,508	\$ 14,062,479	\$ 14,554,666	\$ 15,768,309
Contributions as a percentage of covered payroll	6.91%	8.59%	8.09%	8.39%	6.17%
	2021	2022	2023	2024	2025
Actuarially determined contribution	\$ 868,732	\$ 810,913	\$ 838,282	\$ 895,964	\$ 954,202
Contributions in relation to the actuarially determined contribution	1,009,207	1,231,504	1,124,328	1,186,475	1,251,271
Contribution deficiency (excess)	<u>\$ (140,475)</u>	<u>\$ (420,591)</u>	<u>\$ (286,046)</u>	<u>\$ (290,511)</u>	<u>\$ (297,069)</u>
Covered payroll	\$ 16,320,200	\$ 18,011,721	\$ 18,642,133	\$ 18,656,411	\$ 19,309,385
Contributions as a percentage of covered payroll	6.18%	6.84%	6.03%	6.36%	6.48%

Notes to Schedule

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	26 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	4.83%
Future medical plan participation	50% of Library, Township and City Assessor employees; 75% of Police Officers, Firefighters and Other Municipal employees hired after 2010; 100% of all other employees
Healthcare cost trend rates	6.50% initial, decreasing in increments of 0.25% - 0.50% annually to an ultimate rate of 4.50% for 2029 and after
Mortality	PubS-2010 base rates projected Fully Generationally using scale MP2021 for Police and Fire participants; PubG-2010 base rates projected Fully Generationally using scale MP2021 for other participants

City of Galesburg, Illinois

Other Postemployment Benefit Plan -
Schedule of Investment Returns
Last Nine Fiscal Years

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Annual money-weighted rate of return, net of investment expense	15.33%	(6.39)%	16.95%	11.97%	12.96%
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	
Annual money-weighted rate of return, net of investment expense	(15.25)%	14.92%	12.04%	13.95%	

Notes to Schedule:

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

City of Galesburg, Illinois

Required Supplementary Information -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
General Fund
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Property taxes	\$ 8,455,570	\$ 8,455,570	\$ 8,355,075	\$ (100,495)
Other taxes	6,180,065	6,180,065	6,175,076	(4,989)
Intergovernmental	14,030,230	14,030,230	14,091,526	61,296
Licenses and permits	435,380	435,380	454,271	18,891
Charges for services	1,064,695	1,064,695	1,721,107	656,412
Fines and fees	289,260	289,260	351,421	62,161
Use of money and property	850,875	850,875	875,917	25,042
Miscellaneous	44,000	44,000	51,924	7,924
Total revenues	31,350,075	31,350,075	32,076,317	726,242
Expenditures				
Current:				
Mayor and city council	135,900	135,900	129,335	6,565
City manager	508,865	508,865	506,831	2,034
Legal	418,955	418,955	426,082	(7,127)
Human resources and benefits	264,640	264,640	263,175	1,465
City clerk	403,020	403,020	400,979	2,041
Management information systems	657,380	657,380	611,639	45,741
Finance	944,870	944,870	958,897	(14,027)
Planning	138,450	138,450	133,221	5,229
Fire and police commission	47,075	47,075	37,505	9,570
Contracts and subsidies	1,850,245	1,869,755	1,391,520	478,235
Police department	10,003,940	10,048,315	10,683,195	(634,880)
School crossing guards	172,255	172,255	174,670	(2,415)
Communications and records	2,602,800	2,602,800	2,386,444	216,356
Fire department	8,893,110	8,925,915	9,489,099	(563,184)
Emergency services	83,470	83,470	39,642	43,828
Inspection	924,480	924,480	999,834	(75,354)
Engineering	641,965	644,495	535,691	108,804
Motor pool, central garage	556,790	556,790	551,499	5,291
Street and bridge maintenance	2,114,465	2,164,395	1,924,254	240,141
Capital outlay	-	-	96,199	(96,199)
Total expenditures	31,362,675	31,511,825	31,739,711	(227,886)
Excess (deficiency) of revenues over expenditures	(12,600)	(161,750)	336,606	498,356
Other Financing Sources (Uses)				
Proceeds from the sale of assets	5,000	5,000	8,587	3,587
Transfers in	-	-	122,073	122,073
Transfers out	(844,645)	(844,645)	(936,214)	(91,569)
Total other financing sources (uses)	(839,645)	(839,645)	(805,554)	34,091
Net change in fund balance	\$ (852,245)	\$ (1,001,395)	(468,948)	\$ 532,447
Fund Balance, Beginning			11,185,228	
Fund Balance, Ending			\$ 10,716,280	

See notes to required supplementary information

City of Galesburg, Illinois

Required Supplementary Information -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Economic Development - Major Special Revenue Fund
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,155,715	\$ 1,155,715	\$ 1,300,332	\$ 144,617
Use of money and property	255,035	255,035	392,516	137,481
Miscellaneous	-	-	7,398	7,398
Total revenues	<u>1,410,750</u>	<u>1,410,750</u>	<u>1,700,246</u>	<u>289,496</u>
Expenditures				
Current:				
Economic development	559,885	560,470	555,696	4,774
Miscellaneous	1,735,000	1,735,000	1,177,920	557,080
Capital outlay	<u>171,730</u>	<u>171,730</u>	<u>458,445</u>	<u>(286,715)</u>
Total expenditures	<u>2,466,615</u>	<u>2,467,200</u>	<u>2,192,061</u>	<u>275,139</u>
Excess (deficiency) of revenues over expenditures	<u>(1,055,865)</u>	<u>(1,056,450)</u>	<u>(491,815)</u>	<u>564,635</u>
Other Financing Sources (Uses)				
Transfers out	<u>(381,510)</u>	<u>(381,510)</u>	<u>(402,214)</u>	<u>(20,704)</u>
Total other financing sources (uses)	<u>(381,510)</u>	<u>(381,510)</u>	<u>(402,214)</u>	<u>(20,704)</u>
Net change in fund balance	<u>\$ (1,437,375)</u>	<u>\$ (1,437,960)</u>	<u>(894,029)</u>	<u>\$ 543,931</u>
Fund Balance, Beginning			<u>11,554,865</u>	
Fund Balance, Ending			<u>\$ 10,660,836</u>	

See notes to required supplementary information

City of Galesburg, Illinois

Required Supplementary Information -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual -
Parks and Recreation - Major Special Revenue Fund
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 2,266,700	\$ 2,266,700	\$ 2,206,267	\$ (60,433)
Intergovernmental	2,100,580	2,100,580	2,268,499	167,919
Charges for services	40,000	40,000	42,734	2,734
Use of money and property	1,522,880	1,522,880	1,528,169	5,289
Miscellaneous	39,200	39,200	39,880	680
Total revenues	5,969,360	5,969,360	6,085,549	116,189
Expenditures				
Current:				
Public safety	193,465	193,465	177,389	16,076
Public works	825,340	827,690	819,481	8,209
Culture and recreation	5,388,360	5,451,425	4,705,836	745,589
Capital outlay	-	66,000	280,213	(214,213)
Debt service:				
Principal	-	-	51,616	(51,616)
Interest and fiscal charges	-	-	3,736	(3,736)
Total expenditures	6,407,165	6,538,580	6,038,271	500,309
Excess (deficiency) of revenues over expenditures	(437,805)	(569,220)	47,278	616,498
Other Financing Sources (Uses)				
Lease issuances	-	-	157,338	(157,338)
Transfers in	11,050	11,050	19,110	(8,060)
Transfers out	(697,015)	(697,015)	(683,735)	(13,280)
Total other financing sources (uses)	(685,965)	(685,965)	(507,287)	(178,678)
Net change in fund balances	\$ (1,123,770)	\$ (1,255,185)	(460,009)	\$ 795,176
Fund Balance, Beginning			3,202,608	
Fund Balance, Ending			\$ 2,742,599	

See notes to required supplementary information

City of Galesburg, Illinois

Notes to Required Supplementary Information
Year Ended December 31, 2025

Budgetary Information

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

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

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

Excess Expenditures Over Appropriations

Excess expenditures over appropriations are as follows:

<u>Fund</u>	<u>Final Budget</u>	<u>Expenditures</u>	<u>Excess</u>
General	\$ 31,511,825	\$ 31,739,711	\$ 227,886

SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

Nonmajor Governmental Funds -
Combining Balance Sheet
December 31, 2025

	Special Revenue Funds							
	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport	Property Redevelopment
Assets								
Cash and cash equivalents	\$ 232,891	\$ 2,719,772	\$ 68,026	\$ 461,089	\$ 1,025,171	\$ 206,585	\$ 79,698	\$ 101,158
Investments	-	-	-	-	-	-	-	-
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	878	-
Accounts	45,574	-	-	-	80,577	-	5,103	36,361
Accrued interest	-	-	-	-	453	-	-	-
Due from other governments	-	239,781	-	-	-	-	9,910	-
Due from other funds	-	-	-	-	-	-	116,015	-
Prepaid items	-	-	3,760	1,728	325	74	-	-
Property held for resale	-	-	-	-	-	-	-	164,804
Advances to other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 278,465</u>	<u>\$ 2,959,553</u>	<u>\$ 71,786</u>	<u>\$ 462,817</u>	<u>\$ 1,106,526</u>	<u>\$ 206,659</u>	<u>\$ 211,604</u>	<u>\$ 302,323</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ 33,465	\$ 715,971	\$ 636	\$ 1,383	\$ 2,370	\$ 874	\$ 75,773	\$ 2,761
Accrued liabilities	6,778	-	-	-	9,183	-	2,327	830
Due to other governments	-	123,598	-	10,732	-	-	-	-
Due to other funds	-	25	-	-	95,186	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	70,959	-	-	-	4,155	74,574
Total liabilities	<u>40,243</u>	<u>839,594</u>	<u>71,595</u>	<u>12,115</u>	<u>106,739</u>	<u>874</u>	<u>82,255</u>	<u>78,165</u>
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	-	10,044	-
Property taxes levied for future periods	-	-	-	-	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,044</u>	<u>-</u>
Fund Balances (Deficits)								
Nonspendable	-	-	3,760	1,728	325	74	-	-
Restricted	-	2,119,959	-	448,974	999,462	205,711	119,305	-
Committed	238,222	-	-	-	-	-	-	224,158
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	(3,569)	-	-	-	-	-
Total fund balances (deficits)	<u>238,222</u>	<u>2,119,959</u>	<u>191</u>	<u>450,702</u>	<u>999,787</u>	<u>205,785</u>	<u>119,305</u>	<u>224,158</u>
Total liabilities, deferred inflows of resources and fund balances (deficits)	<u>\$ 278,465</u>	<u>\$ 2,959,553</u>	<u>\$ 71,786</u>	<u>\$ 462,817</u>	<u>\$ 1,106,526</u>	<u>\$ 206,659</u>	<u>\$ 211,604</u>	<u>\$ 302,323</u>

Special Revenue Funds (cont.)						Debt Service Funds		
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2013A GO Bonds Business District	2016 GO Bonds Debt Service	2023 GO Bonds Debt Service
\$ 580	\$ 74,112	\$ -	\$ 1,521,703	\$ 57,927	\$ 760,449	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	531,000	-	-	-	-	-
-	-	-	-	-	351,432	-	-	-
618,048	-	14,455	15,045	76,895	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	882,662	-	-	-	-
-	-	-	-	-	-	-	-	-
18,711	-	-	-	7,701	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 637,339</u>	<u>\$ 74,112</u>	<u>\$ 14,455</u>	<u>\$ 2,067,748</u>	<u>\$ 1,025,185</u>	<u>\$ 1,111,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,688	\$ 4,050	\$ -	\$ 376	\$ 186,201	\$ 264,401	\$ -	\$ -	\$ -
50,907	-	2,111	(11,683)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
520,062	-	12,344	-	662,002	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	194,500	-	-	-	-
<u>602,657</u>	<u>4,050</u>	<u>14,455</u>	<u>(11,307)</u>	<u>1,042,703</u>	<u>264,401</u>	<u>-</u>	<u>-</u>	<u>-</u>
163,475	-	-	-	939,368	121,262	-	-	-
-	-	-	531,000	-	-	-	-	-
<u>163,475</u>	<u>-</u>	<u>-</u>	<u>531,000</u>	<u>939,368</u>	<u>121,262</u>	<u>-</u>	<u>-</u>	<u>-</u>
18,711	-	-	-	7,701	-	-	-	-
-	70,062	-	1,548,055	-	726,218	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(147,504)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(964,587)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(128,793)</u>	<u>70,062</u>	<u>-</u>	<u>1,548,055</u>	<u>(956,886)</u>	<u>726,218</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 637,339</u>	<u>\$ 74,112</u>	<u>\$ 14,455</u>	<u>\$ 2,067,748</u>	<u>\$ 1,025,185</u>	<u>\$ 1,111,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds
Combining Balance Sheet (continued)
December 31, 2025

	Capital Projects Funds						
	2013A Business District	2023 GO Bond Capital Expense	Utility Tax Capital Projects	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	Players Fields
Assets							
Cash and cash equivalents	\$ -	\$ 2,257,851	\$ 1,310,679	\$ 3,425,382	\$ 1,775,580	\$ 4,967,856	\$ 29,492
Investments	-	532,995	-	-	-	-	-
Receivables:							
Property taxes	-	-	-	-	-	-	-
Other taxes	26,131	-	-	-	-	-	-
Accounts	-	-	161,193	-	-	-	-
Accrued interest	-	1,675	1,307	4,542	710	7,023	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	-	-	175,265	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	36,415	36,415	-
Total assets	<u>\$ 26,131</u>	<u>\$ 2,792,521</u>	<u>\$ 1,648,444</u>	<u>\$ 3,429,924</u>	<u>\$ 1,812,705</u>	<u>\$ 5,011,294</u>	<u>\$ 29,492</u>
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficits)							
Liabilities							
Accounts payable	\$ -	\$ -	\$ 44,984	\$ 18,300	\$ 2,526	\$ 240	\$ -
Accrued liabilities	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Advances from other funds	-	-	182,075	-	-	-	-
Unearned revenue	-	-	50,000	-	-	-	-
Total liabilities	-	-	277,059	18,300	2,526	240	-
Deferred Inflows of Resources							
Unavailable revenue	7,489	-	-	-	-	-	-
Property taxes levied for future periods	-	-	-	-	-	-	-
Total deferred inflows of resources	7,489	-	-	-	-	-	-
Fund Balances (Deficits)							
Nonspendable	-	-	-	-	-	-	-
Restricted	18,642	1,300,032	-	21,268	-	-	-
Committed	-	600,000	230,000	69,146	-	534,575	-
Assigned	-	892,489	1,141,385	3,321,210	1,810,179	4,476,479	29,492
Unassigned	-	-	-	-	-	-	-
Total fund balances (deficits)	18,642	2,792,521	1,371,385	3,411,624	1,810,179	5,011,054	29,492
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 26,131	\$ 2,792,521	\$ 1,648,444	\$ 3,429,924	\$ 1,812,705	\$ 5,011,294	\$ 29,492

Capital Projects Funds (cont.)				Permanent Funds		
Capital Planning	TIF IV	TIF V	Grand Avenue TIF 6	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ 5,658,384	\$ 1,299,772	\$ 77,981	\$ 174,865	\$ 4,943	\$ 34,136	\$ 28,326,082
-	-	-	-	85,467	590,180	1,208,642
-	377,400	8,530	80,800	-	-	997,730
-	-	-	-	-	-	378,441
-	-	-	-	2,414	16,696	1,072,361
2,146	-	-	-	-	-	17,856
-	-	-	-	-	-	1,132,353
-	-	-	-	-	10,760	302,040
-	-	-	-	-	-	32,299
-	-	-	-	-	-	164,804
-	-	-	-	-	-	72,830
<u>\$ 5,660,530</u>	<u>\$ 1,677,172</u>	<u>\$ 86,511</u>	<u>\$ 255,665</u>	<u>\$ 92,824</u>	<u>\$ 651,772</u>	<u>\$ 33,705,438</u>
\$ 103,052	\$ 18,140	\$ -	\$ -	\$ -	\$ -	\$ 1,507,191
-	-	-	-	-	-	60,453
-	-	-	-	-	-	134,330
-	-	-	-	2,414	16,696	1,308,729
-	-	-	-	-	-	182,075
-	-	-	-	-	-	394,188
<u>103,052</u>	<u>18,140</u>	<u>-</u>	<u>-</u>	<u>2,414</u>	<u>16,696</u>	<u>3,586,966</u>
-	-	-	-	-	-	1,241,638
-	377,400	8,530	80,800	-	-	997,730
<u>-</u>	<u>377,400</u>	<u>8,530</u>	<u>80,800</u>	<u>-</u>	<u>-</u>	<u>2,239,368</u>
-	-	-	-	85,467	590,180	707,946
-	1,281,632	77,981	174,865	4,943	44,896	9,162,005
4,749	-	-	-	-	-	1,900,850
5,552,729	-	-	-	-	-	17,223,963
-	-	-	-	-	-	(1,115,660)
<u>5,557,478</u>	<u>1,281,632</u>	<u>77,981</u>	<u>174,865</u>	<u>90,410</u>	<u>635,076</u>	<u>27,879,104</u>
<u>\$ 5,660,530</u>	<u>\$ 1,677,172</u>	<u>\$ 86,511</u>	<u>\$ 255,665</u>	<u>\$ 92,824</u>	<u>\$ 651,772</u>	<u>\$ 33,705,438</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds -
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended December 31, 2025

	Special Revenue Funds							
	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport	Property Redevelopment
Revenues								
Taxes	\$ 616,093	\$ -	\$ -	\$ -	\$ 751,458	\$ -	\$ 3,208	\$ -
Charges for services	447	-	-	-	-	-	45	382,486
Intergovernmental	-	1,379,997	13,405	8,086	2,797	84,586	50,629	471,301
Fines and fees	-	-	-	1,177	-	-	-	-
Use of money and property	13,920	121,995	2,443	22,459	38,924	7,692	236,666	3,706
Contributions	-	-	-	32	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	630,460	1,501,992	15,848	31,754	793,179	92,278	290,548	857,493
Expenditures								
Current:								
General government	545,554	-	-	-	-	-	372,233	-
Economic development	-	-	-	-	-	-	-	1,210,378
Public safety	-	-	15,847	111,441	-	97,712	-	-
Public works	-	1,598,509	-	-	458,869	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Capital outlay	33,479	54,706	-	-	-	-	9,910	-
Total expenditures	579,033	1,653,215	15,847	111,441	458,869	97,712	382,143	1,210,378
Excess (deficiency) of revenues over expenditures	51,427	(151,223)	1	(79,687)	334,310	(5,434)	(91,595)	(352,885)
Other Financing Sources (Uses)								
Proceeds from the sale of assets	-	-	-	-	-	-	-	438
Lease issuances	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	116,015	323,403
Transfers out	(165,000)	-	-	-	(76,029)	-	(24,420)	-
Total other financing sources (uses)	(165,000)	-	-	-	(76,029)	-	91,595	323,841
Net change in fund balances	(113,573)	(151,223)	1	(79,687)	258,281	(5,434)	-	(29,044)
Fund Balances (Deficits), Beginning	351,795	2,271,182	190	530,389	741,506	211,219	119,305	253,202
Fund Balances (Deficits), Ending	\$ 238,222	\$ 2,119,959	\$ 191	\$ 450,702	\$ 999,787	\$ 205,785	\$ 119,305	\$ 224,158

Special Revenue Funds (cont.)						Debt Service Funds			
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2013A GO Bonds Business District	2016 GO Bonds Debt Service	2023 GO Bonds Debt Service	2013A Business District
\$ -	\$ -	\$ -	\$ 524,330	\$ -	\$ 1,300,332	\$ -	\$ -	\$ -	\$ 74,594
-	-	-	26,314	-	-	-	-	-	-
1,867,999	-	119,424	93,207	2,786,190	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
96,186	3,910	-	57,351	-	46,458	-	2	2	1,064
-	-	-	-	-	-	-	-	-	-
-	-	-	45,728	-	-	-	-	-	-
1,964,185	3,910	119,424	746,930	2,786,190	1,346,790	-	2	2	75,658
2,607,588	34,445	-	651,004	39,206	448,549	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	119,424	195,513	325,041	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	400,120	-	-	-	-	-
-	-	-	-	-	-	85,000	460,000	485,000	-
-	-	-	-	-	-	35,430	192,031	232,768	-
-	-	-	-	3,418,397	294,199	-	-	-	-
2,607,588	34,445	119,424	846,517	4,182,764	742,748	120,430	652,031	717,768	-
(643,403)	(30,535)	-	(99,587)	(1,396,574)	604,042	(120,430)	(652,029)	(717,766)	75,658
-	5,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
479,753	-	-	-	1,182,904	-	120,430	652,029	717,766	-
-	(1,319)	-	-	(122,073)	(842,766)	-	-	-	(76,569)
479,753	3,681	-	-	1,060,831	(842,766)	120,430	652,029	717,766	(76,569)
(163,650)	(26,854)	-	(99,587)	(335,743)	(238,724)	-	-	-	(911)
34,857	96,916	-	1,647,642	(621,143)	964,942	-	-	-	19,553
\$ (128,793)	\$ 70,062	\$ -	\$ 1,548,055	\$ (956,886)	\$ 726,218	\$ -	\$ -	\$ -	\$ 18,642

City of Galesburg, Illinois

Nonmajor Governmental Funds

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

Year Ended December 31, 2025

	Capital Projects Funds						
	2023 GO Bond Capital Expense	Utility Tax Capital Projects	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	Players Fields	Capital Planning
Revenues							
Taxes	\$ -	\$ 1,525,688	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-	-
Use of money and property	133,524	93,347	146,935	69,731	206,954	3,418	225,418
Contributions	-	-	-	-	-	-	1,099
Miscellaneous	-	-	-	-	-	-	-
Total revenues	133,524	1,619,035	146,935	69,731	206,954	3,418	226,517
Expenditures							
Current:							
General government	300,000	153,264	-	134,260	47,843	-	-
Economic development	-	-	-	-	-	-	47,387
Public safety	-	-	-	-	-	-	-
Public works	-	-	31,064	-	-	-	-
Culture and recreation	-	-	-	-	-	1,340	-
Miscellaneous	-	-	-	-	-	-	106,067
Debt service:							
Principal	-	-	-	-	56,663	-	-
Interest and fiscal charges	1,500	5,005	-	-	2,532	-	-
Capital outlay	-	286,455	-	-	827,593	-	529,059
Total expenditures	301,500	444,724	31,064	134,260	934,631	1,340	682,513
Excess (deficiency) of revenues over expenditures	(167,976)	1,174,311	115,871	(64,529)	(727,677)	2,078	(455,996)
Other Financing Sources (Uses)							
Proceeds from the sale of assets	-	-	-	-	95,988	-	-
Lease issuances	-	-	-	-	192,296	-	-
Transfers in	-	76,029	71,400	310,320	568,200	-	-
Transfers out	-	(1,298,562)	-	-	-	-	-
Total other financing sources (uses)	-	(1,222,533)	71,400	310,320	856,484	-	-
Net change in fund balances	(167,976)	(48,222)	187,271	245,791	128,807	2,078	(455,996)
Fund Balances (Deficits), Beginning	2,960,497	1,419,607	3,224,353	1,564,388	4,882,247	27,414	6,013,474
Fund Balances (Deficits), Ending	\$ 2,792,521	\$ 1,371,385	\$ 3,411,624	\$ 1,810,179	\$ 5,011,054	\$ 29,492	\$ 5,557,478

Capital Projects Funds (cont.)			Permanent Funds		
TIF IV	TIF V	Grand Avenue TIF 6	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ 408,936	\$ 11,077	\$ 93,786	\$ -	\$ -	\$ 5,309,502
-	-	-	-	-	409,292
-	-	-	-	-	6,877,621
-	-	-	-	-	1,177
57,925	3,070	3,840	10,852	77,796	1,685,588
-	-	-	-	-	1,131
-	-	-	-	10,760	56,488
466,861	14,147	97,626	10,852	88,556	14,340,799
-	-	-	1,041	8,091	5,343,078
3,943	-	-	-	-	1,261,708
-	-	-	-	-	864,978
-	-	-	-	-	2,088,442
-	-	-	-	-	1,340
106,322	-	-	-	-	612,509
-	-	-	-	-	1,086,663
-	-	-	-	-	469,266
150,000	-	-	-	-	5,603,798
260,265	-	-	1,041	8,091	17,331,782
206,596	14,147	97,626	9,811	80,465	(2,990,983)
-	-	-	-	-	101,426
-	-	-	-	-	192,296
-	-	-	-	-	4,618,249
(111,421)	-	-	(2,414)	(16,696)	(2,737,269)
(111,421)	-	-	(2,414)	(16,696)	2,174,702
95,175	14,147	97,626	7,397	63,769	(816,281)
1,186,457	63,834	77,239	83,013	571,307	28,695,385
\$ 1,281,632	\$ 77,981	\$ 174,865	\$ 90,410	\$ 635,076	\$ 27,879,104

City of Galesburg, Illinois

City Gas Tax Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 630,000	\$ 630,000	\$ 616,093	\$ (13,907)
Charges for services	-	-	447	447
Use of money and property	6,000	6,000	13,920	7,920
Total revenues	636,000	636,000	630,460	(5,540)
Expenditures				
Current:				
General government	652,990	652,990	545,554	107,436
Capital outlay	-	19,600	33,479	(13,879)
Total expenditures	652,990	672,590	579,033	93,557
Excess (deficiency) of revenues over expenditures	(16,990)	(36,590)	51,427	(99,097)
Other Financing Sources (Uses)				
Transfers out	-	(165,000)	(165,000)	-
Total other financing sources (uses)	-	(165,000)	(165,000)	-
Net change in fund balance	\$ (16,990)	\$ (201,590)	(113,573)	\$ 88,017
Fund Balance, Beginning			351,795	
Fund Balance, Ending			\$ 238,222	

City of Galesburg, Illinois

Motor Fuel Tax Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 1,200,000	\$ 1,200,000	\$ 1,379,997	\$ 179,997
Use of money and property	25,000	25,000	121,995	96,995
Total revenues	1,225,000	1,225,000	1,501,992	276,992
Expenditures				
Current:				
Public works	1,785,000	1,894,150	1,598,509	295,641
Capital outlay	-	446,685	54,706	391,979
Total expenditures	1,785,000	2,340,835	1,653,215	687,620
Excess (deficiency) of revenues over expenditures	(560,000)	(1,115,835)	(151,223)	964,612
Other Financing Sources (Uses)				
Transfers out	(85,750)	(74,910)	-	(74,910)
Total other financing sources (uses)	(85,750)	(74,910)	-	(74,910)
Net change in fund balances	\$ (645,750)	\$ (1,190,745)	(151,223)	\$ 1,039,522
Fund Balance, Beginning			2,271,182	
Fund Balance, Ending			\$ 2,119,959	

City of Galesburg, Illinois

Federal Special Enforcement Fund -

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 13,405	\$ 13,405
Use of money and property	-	-	2,443	2,443
Total revenues	-	-	15,848	15,848
Expenditures				
Current:				
Public safety	-	-	15,847	(15,847)
Total expenditures	-	-	15,847	(15,847)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	1	<u>\$ 1</u>
Fund Balance, Beginning			<u>190</u>	
Fund Balance, Ending			<u>\$ 191</u>	

City of Galesburg, Illinois

State Special Enforcement Fund

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ -	\$ -	\$ 8,086	\$ 8,086
Fines and fees	2,000	2,000	1,177	(823)
Use of money and property	18,000	18,000	22,459	4,459
Contributions	-	-	32	32
	<u>20,000</u>	<u>20,000</u>	<u>31,754</u>	<u>11,754</u>
Expenditures				
Current:				
Public safety	<u>41,305</u>	<u>41,305</u>	<u>111,441</u>	<u>(70,136)</u>
	<u>41,305</u>	<u>41,305</u>	<u>111,441</u>	<u>(70,136)</u>
Net change in fund balances	<u>\$ (21,305)</u>	<u>\$ (21,305)</u>	<u>(79,687)</u>	<u>\$ (58,382)</u>
Fund Balance, Beginning			<u>530,389</u>	
Fund Balance, Ending			<u>\$ 450,702</u>	

City of Galesburg, Illinois

Stormwater Utility Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 799,805	\$ 799,805	\$ 751,458	\$ (48,347)
Intergovernmental	2,600	2,600	2,797	197
Use of money and property	38,770	38,770	38,924	154
Total revenues	841,175	841,175	793,179	(47,996)
Expenditures				
Current:				
Public works	686,615	686,615	458,869	227,746
Capital outlay	350,000	350,000	-	350,000
Total expenditures	1,036,615	1,036,615	458,869	577,746
Excess (deficiency) of revenues over expenditures	(195,440)	(195,440)	334,310	529,750
Other Financing Sources (Uses)				
Transfers out	-	-	(76,029)	(76,029)
Total other financing sources (uses)	-	-	(76,029)	(76,029)
Net change in fund balances	\$ (195,440)	\$ (195,440)	258,281	\$ 453,721
Fund Balance, Beginning			741,506	
Fund Balance, Ending			\$ 999,787	

City of Galesburg, Illinois

Foreign Fire Fund -

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 62,000	\$ 62,000	\$ 84,586	\$ 22,586
Use of money and property	-	-	7,692	7,692
Total revenues	<u>62,000</u>	<u>62,000</u>	<u>92,278</u>	<u>30,278</u>
Expenditures				
Current:				
Public safety	<u>54,225</u>	<u>57,440</u>	<u>97,712</u>	<u>(40,272)</u>
Total expenditures	<u>54,225</u>	<u>57,440</u>	<u>97,712</u>	<u>(40,272)</u>
Net change in fund balances	<u>\$ 7,775</u>	<u>\$ 4,560</u>	<u>(5,434)</u>	<u>\$ (9,994)</u>
Fund Balance, Beginning			<u>211,219</u>	
Fund Balance, Ending			<u>\$ 205,785</u>	

City of Galesburg, Illinois

Airport Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 5,275	\$ 5,275	\$ 3,208	\$ (2,067)
Charges for services	-	-	45	45
Intergovernmental	-	-	50,629	50,629
Use of money and property	230,840	230,840	236,666	5,826
Total revenues	236,115	236,115	290,548	54,433
Expenditures				
Current:				
General government	340,990	340,990	372,233	(31,243)
Capital outlay	-	-	9,910	(9,910)
Total expenditures	340,990	340,990	382,143	(41,153)
Excess (deficiency) of revenues over expenditures	(104,875)	(104,875)	(91,595)	13,280
Other Financing Sources (Uses)				
Transfers in	129,295	129,295	116,015	13,280
Transfers out	(24,420)	(24,420)	(24,420)	-
Total other financing sources (uses)	104,875	104,875	91,595	13,280
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			119,305	
Fund Balance, Ending			<u>\$ 119,305</u>	

City of Galesburg, Illinois

Property Redevelopment Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ -	\$ 471,301	\$ 471,301
Charges for services	500,000	500,000	382,486	(117,514)
Use of money and property	19,000	19,000	3,706	(15,294)
Total revenues	519,000	519,000	857,493	338,493
Expenditures				
Current:				
General government	1,201,885	1,382,315	1,210,378	171,937
Total expenditures	1,201,885	1,382,315	1,210,378	171,937
Excess (deficiency) of revenues over expenditures	(682,885)	(863,315)	(352,885)	510,430
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	438	438
Transfers in	375,000	375,000	323,403	51,597
Total other financing sources (uses)	375,000	375,000	323,841	52,035
Net change in fund balances	\$ (307,885)	\$ (488,315)	(29,044)	\$ 459,271
Fund Balance, Beginning			253,202	
Fund Balance, Ending			\$ 224,158	

City of Galesburg, Illinois

Public Transportation Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,328,550	\$ 2,328,550	\$ 1,867,999	\$ (460,551)
Use of money and property	89,200	89,200	96,186	6,986
Total revenues	<u>2,417,750</u>	<u>2,417,750</u>	<u>1,964,185</u>	<u>(453,565)</u>
Expenditures				
Current:				
General government	<u>2,804,615</u>	<u>2,804,615</u>	<u>2,607,588</u>	<u>197,027</u>
Total expenditures	<u>2,804,615</u>	<u>2,804,615</u>	<u>2,607,588</u>	<u>197,027</u>
Excess (deficiency) of revenues over expenditures	<u>(386,865)</u>	<u>(386,865)</u>	<u>(643,403)</u>	<u>(256,538)</u>
Other Financing Sources (Uses)				
Transfers in	<u>386,865</u>	<u>386,865</u>	<u>479,753</u>	<u>(92,888)</u>
Total other financing sources (uses)	<u>386,865</u>	<u>386,865</u>	<u>479,753</u>	<u>(92,888)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>(163,650)</u>	<u>\$ (163,650)</u>
Fund Balance, Beginning			<u>34,857</u>	
Fund Balance (Deficit), Ending			<u>\$ (128,793)</u>	

City of Galesburg, Illinois

Public Transportation Projects Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ -	\$ 3,910	\$ 3,910
Total revenues	-	-	3,910	3,910
Expenditures				
Current:				
General government	10,000	10,000	34,445	(24,445)
Total expenditures	10,000	10,000	34,445	(24,445)
Excess (deficiency) of revenues over expenditures	(10,000)	(10,000)	(30,535)	(20,535)
Other Financing Sources (Uses)				
Proceeds from the sale of assets	10,000	10,000	5,000	5,000
Transfers out	-	-	(1,319)	1,319
Total other financing sources (uses)	10,000	10,000	3,681	6,319
Net change in fund balances	\$ -	\$ -	(26,854)	\$ (26,854)
Fund Balance, Beginning			96,916	
Fund Balance, Ending			<u>\$ 70,062</u>	

City of Galesburg, Illinois

911 Communication Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 136,370	\$ 136,370	\$ 119,424	\$ (16,946)
Total revenues	136,370	136,370	119,424	(16,946)
Expenditures				
Current:				
Public safety	136,370	136,370	119,424	16,946
Total expenditures	136,370	136,370	119,424	16,946
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

Town of the City of Galesburg Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 531,000	\$ 531,000	\$ 524,330	\$ (6,670)
Intergovernmental	109,309	109,309	93,207	(16,102)
Charges for services	25,500	25,500	26,314	814
Use of money and property	79,778	79,778	57,351	(22,427)
Miscellaneous	-	-	45,728	45,728
Total revenues	<u>745,587</u>	<u>745,587</u>	<u>746,930</u>	<u>1,343</u>
Expenditures				
Current:				
General government	1,034,512	1,034,512	651,004	383,508
Public safety	435,441	435,441	195,513	239,928
Capital outlay	30,000	30,000	-	30,000
Total expenditures	<u>1,499,953</u>	<u>1,499,953</u>	<u>846,517</u>	<u>653,436</u>
Net change in fund balances	<u><u>\$ (754,366)</u></u>	<u><u>\$ (754,366)</u></u>	<u>(99,587)</u>	<u><u>\$ 654,779</u></u>
Fund Balance, Beginning			<u>1,647,642</u>	
Fund Balance, Ending			<u><u>\$ 1,548,055</u></u>	

City of Galesburg, Illinois

Grants Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ 2,981,530	\$ 6,688,335	\$ 2,786,190	\$ (3,902,145)
Total revenues	2,981,530	6,688,335	2,786,190	(3,902,145)
Expenditures				
Current:				
General government	-	214,090	39,206	174,884
Public safety	643,970	787,395	325,041	462,354
Miscellaneous	953,310	1,126,565	400,120	726,445
Capital outlay	1,850,000	8,849,840	3,418,397	5,431,443
Total expenditures	3,447,280	10,977,890	4,182,764	6,795,126
Excess (deficiency) of revenues over expenditures	(465,750)	(4,289,555)	(1,396,574)	2,892,981
Other Financing Sources (Uses)				
Transfers in	465,750	1,403,625	1,182,904	220,721
Transfers out	-	-	(122,073)	122,073
Total other financing sources (uses)	465,750	1,403,625	1,060,831	342,794
Net change in fund balances	\$ -	\$ (2,885,930)	(335,743)	\$ 2,550,187
Fund Balance (Deficit), Beginning			(621,143)	
Fund Balance (Deficit), Ending			<u>\$ (956,886)</u>	

City of Galesburg, Illinois

Community Improvements / Infrastructure Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,155,715	\$ 1,155,715	\$ 1,300,332	\$ 144,617
Use of money and property	23,250	23,250	46,458	23,208
Total revenues	1,178,965	1,178,965	1,346,790	167,825
Expenditures				
Current:				
General government	480,200	501,200	448,549	52,651
Capital outlay	650,000	800,000	294,199	505,801
Total expenditures	1,130,200	1,301,200	742,748	558,452
Excess (deficiency) of revenues over expenditures	48,765	(122,235)	604,042	726,277
Other Financing Sources (Uses)				
Transfers out	(718,050)	(968,050)	(842,766)	(125,284)
Total other financing sources (uses)	(718,050)	(968,050)	(842,766)	(125,284)
Net change in fund balances	\$ (669,285)	\$ (1,090,285)	(238,724)	\$ 851,561
Fund Balance, Beginning			964,942	
Fund Balance, Ending			\$ 726,218	

City of Galesburg, Illinois

2013A GO Bonds Business District Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Principal	85,000	85,000	85,000	-
Interest and fiscal charges	35,480	35,480	35,430	50
Total expenditures	120,480	120,480	120,430	50
Excess (deficiency) of revenues over expenditures	(120,480)	(120,480)	(120,430)	50
Other Financing Sources (Uses)				
Transfers in	120,480	120,480	120,430	(50)
Total other financing sources (uses)	120,480	120,480	120,430	(50)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2016 G.O. Bonds Debt Service Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
Expenditures				
Debt service:				
Principal	460,000	460,000	460,000	-
Interest and fiscal charges	192,315	192,315	192,031	284
Total expenditures	652,315	652,315	652,031	284
Excess (deficiency) of revenues over expenditures	(652,315)	(652,315)	(652,029)	286
Other Financing Sources (Uses)				
Transfers in	652,315	652,315	652,029	(286)
Total other financing sources (uses)	652,315	652,315	652,029	(286)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2023 GO Bonds Debt Service Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ -	\$ 2	\$ 2
Total revenues	-	-	2	2
Expenditures				
Debt service:				
Principal	485,000	485,000	485,000	-
Interest and fiscal charges	233,050	233,050	232,768	282
Total expenditures	718,050	718,050	717,768	282
Excess (deficiency) of revenues over expenditures	(718,050)	(718,050)	(717,766)	284
Other Financing Sources (Uses)				
Transfers in	718,050	718,050	717,766	(284)
Total other financing sources (uses)	718,050	718,050	717,766	(284)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2013A Business District Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 50,135	\$ 50,135	\$ 74,594	\$ 24,459
Use of money and property	570	570	1,064	494
Total revenues	50,705	50,705	75,658	24,953
Expenditures				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	50,705	50,705	75,658	24,953
Other Financing Sources (Uses)				
Transfers out	(43,970)	(43,970)	(76,569)	(32,599)
Total other financing sources (uses)	(43,970)	(43,970)	(76,569)	(32,599)
Net change in fund balances	<u>\$ 6,735</u>	<u>\$ 6,735</u>	(911)	<u>\$ (7,646)</u>
Fund Balance, Beginning			19,553	
Fund Balance, Ending			<u>\$ 18,642</u>	

City of Galesburg, Illinois

2023 GO Bond Capital Expense Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 191,430	\$ 191,430	\$ 133,524	\$ (57,906)
Total revenues	191,430	191,430	133,524	(57,906)
Expenditures				
Current:				
General government	-	-	300,000	(300,000)
Debt service:				
Interest and fiscal charges	2,100	2,100	1,500	600
Capital outlay	2,569,945	2,569,945	-	2,569,945
Total expenditures	2,572,045	2,572,045	301,500	2,270,545
Net change in fund balances	<u>\$ (2,380,615)</u>	<u>\$ (2,380,615)</u>	(167,976)	<u>\$ 2,212,639</u>
Fund Balance, Beginning			<u>2,960,497</u>	
Fund Balance, Ending			<u>\$ 2,792,521</u>	

City of Galesburg, Illinois

Utility Tax Capital Projects Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,614,195	\$ 1,614,195	\$ 1,525,688	\$ (88,507)
Use of money and property	69,510	69,510	93,347	23,837
Total revenues	1,683,705	1,683,705	1,619,035	(64,670)
Expenditures				
Current:				
General government	700,085	700,085	153,264	546,821
Debt service:				
Interest and fiscal charges	5,005	5,005	5,005	-
Capital outlay	-	472,955	286,455	186,500
Total expenditures	705,090	1,178,045	444,724	733,321
Excess (deficiency) of revenues over expenditures	978,615	505,660	1,174,311	668,651
Other Financing Sources (Uses)				
Transfers in	-	16,730	76,029	59,299
Transfers out	(1,002,315)	(1,324,610)	(1,298,562)	26,048
Total other financing sources (uses)	(1,002,315)	(1,307,880)	(1,222,533)	85,347
Net change in fund balances	<u>\$ (23,700)</u>	<u>\$ (802,220)</u>	(48,222)	<u>\$ 753,998</u>
Fund Balance, Beginning			1,419,607	
Fund Balance, Ending			<u>\$ 1,371,385</u>	

City of Galesburg, Illinois

Building Repair and Maintenance Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 99,900	\$ 99,900	\$ 146,935	\$ 47,035
Total revenues	99,900	99,900	146,935	47,035
Expenditures				
Current:				
Public works	37,500	37,500	31,064	6,436
Capital outlay	55,120	55,120	-	55,120
Total expenditures	92,620	92,620	31,064	61,556
Excess (deficiency) of revenues over expenditures	7,280	7,280	115,871	108,591
Other Financing Sources (Uses)				
Transfers in	71,400	71,400	71,400	-
Total other financing sources (uses)	71,400	71,400	71,400	-
Net change in fund balances	<u>\$ 78,680</u>	<u>\$ 78,680</u>	187,271	<u>\$ 108,591</u>
Fund Balance, Beginning			<u>3,224,353</u>	
Fund Balance, Ending			<u>\$ 3,411,624</u>	

City of Galesburg, Illinois

Computer Replacement Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 43,290	\$ 43,290	\$ 69,731	\$ 26,441
Total revenues	43,290	43,290	69,731	26,441
Expenditures				
Current:				
General government	160,100	160,100	134,260	25,840
Capital outlay	175,000	175,000	-	175,000
Total expenditures	335,100	335,100	134,260	200,840
Excess (deficiency) of revenues over expenditures	(291,810)	(291,810)	(64,529)	227,281
Other Financing Sources (Uses)				
Transfers in	310,320	310,320	310,320	-
Total other financing sources (uses)	310,320	310,320	310,320	-
Net change in fund balances	\$ 18,510	\$ 18,510	245,791	\$ 227,281
Fund Balance, Beginning			1,564,388	
Fund Balance, Ending			\$ 1,810,179	

City of Galesburg, Illinois

Vehicle Replacement Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 139,955	\$ 139,955	\$ 206,954	\$ 66,999
Total revenues	139,955	139,955	206,954	66,999
Expenditures				
Current:				
General government	126,000	126,000	47,843	78,157
Debt service:				
Principal	-	-	56,663	(56,663)
Interest and fiscal charges	-	-	2,532	(2,532)
Capital outlay	487,000	1,083,410	827,593	255,817
Total expenditures	613,000	1,209,410	934,631	274,779
Excess (deficiency) of revenues over expenditures	(473,045)	(1,069,455)	(727,677)	341,778
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	95,988	(95,988)
Lease issuances	-	-	192,296	(192,296)
Transfers in	568,200	568,200	568,200	-
Total other financing sources (uses)	568,200	568,200	856,484	(288,284)
Net change in fund balances	\$ 95,155	\$ (501,255)	128,807	\$ 630,062
Fund Balance, Beginning			4,882,247	
Fund Balance, Ending			\$ 5,011,054	

City of Galesburg, Illinois

Players Fields Fund -

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Use of money and property	\$ 4,600	\$ 4,600	\$ 3,418	\$ (1,182)
Total revenues	<u>4,600</u>	<u>4,600</u>	<u>3,418</u>	<u>(1,182)</u>
Expenditures				
Current:				
Culture and recreation	<u>4,600</u>	<u>4,600</u>	<u>1,340</u>	<u>3,260</u>
Total expenditures	<u>4,600</u>	<u>4,600</u>	<u>1,340</u>	<u>3,260</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>2,078</u>	<u>\$ 2,078</u>
Fund Balance, Beginning			<u>27,414</u>	
Fund Balance, Ending			<u>\$ 29,492</u>	

City of Galesburg, Illinois

Capital Planning Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 154,770	\$ 154,770	\$ 225,418	\$ 70,648
Contributions	-	-	1,099	1,099
Total revenues	154,770	154,770	226,517	71,747
Expenditures				
Current:				
Economic development	25,000	31,885	47,387	(15,502)
Miscellaneous	230,650	269,595	106,067	163,528
Capital outlay	-	619,525	529,059	90,466
Total expenditures	255,650	921,005	682,513	238,492
Net change in fund balances	<u>\$ (100,880)</u>	<u>\$ (766,235)</u>	(455,996)	<u>\$ 310,239</u>
Fund Balance, Beginning			<u>6,013,474</u>	
Fund Balance, Ending			<u>\$ 5,557,478</u>	

City of Galesburg, Illinois

TIF IV Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 352,850	\$ 352,850	\$ 408,936	\$ 56,086
Use of money and property	4,895	4,895	57,925	53,030
Total revenues	357,745	357,745	466,861	109,116
Expenditures				
Current:				
General government	377,700	387,365	3,943	383,422
Miscellaneous	90,000	240,000	106,322	133,678
Capital outlay	150,000	160,540	150,000	10,540
Total expenditures	617,700	787,905	260,265	527,640
Excess (deficiency) of revenues over expenditures	(259,955)	(430,160)	206,596	636,756
Other Financing Sources (Uses)				
Transfers out	-	-	(111,421)	(111,421)
Total other financing sources (uses)	-	-	(111,421)	(111,421)
Net change in fund balances	\$ (259,955)	\$ (430,160)	95,175	\$ 525,335
Fund Balance, Beginning			1,186,457	
Fund Balance, Ending			\$ 1,281,632	

City of Galesburg, Illinois

TIF V Fund -

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 8,470	\$ 8,470	\$ 11,077	\$ 2,607
Use of money and property	<u>370</u>	<u>370</u>	<u>3,070</u>	<u>2,700</u>
Total revenues	<u>8,840</u>	<u>8,840</u>	<u>14,147</u>	<u>5,307</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,840</u>	<u>\$ 8,840</u>	14,147	<u>\$ 5,307</u>
Fund Balance, Beginning			<u>63,834</u>	
Fund Balance, Ending			<u>\$ 77,981</u>	

City of Galesburg, Illinois

Grand Avenue TIF 6 Fund -

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

Year Ended December 31, 2025

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 40,400	\$ 40,400	\$ 93,786	\$ 53,386
Use of money and property	<u>330</u>	<u>330</u>	<u>3,840</u>	<u>3,510</u>
Total revenues	<u>40,730</u>	<u>40,730</u>	<u>97,626</u>	<u>56,896</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 40,730</u>	<u>\$ 40,730</u>	97,626	<u>\$ 56,896</u>
Fund Balance, Beginning			<u>77,239</u>	
Fund Balance, Ending			<u>\$ 174,865</u>	

City of Galesburg, Illinois

Linwood Cemetery Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 1,950	\$ 1,950	\$ 10,852	\$ 8,902
Total revenues	1,950	1,950	10,852	8,902
Expenditures				
Current:				
General government	900	900	1,041	(141)
Total expenditures	900	900	1,041	(141)
Excess (deficiency) of revenues over expenditures	1,050	1,050	9,811	8,761
Other Financing Sources (Uses)				
Transfers out	(1,050)	(1,050)	(2,414)	(1,364)
Total other financing sources (uses)	(1,050)	(1,050)	(2,414)	(1,364)
Net change in fund balances	\$ -	\$ -	7,397	\$ 7,397
Fund Balance, Beginning			83,013	
Fund Balance, Ending			\$ 90,410	

City of Galesburg, Illinois

East Linwood Cemetery Fund -

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

Year Ended December 31, 2025

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ 14,980	\$ 14,980	\$ 77,796	\$ 62,816
Miscellaneous	9,400	9,400	10,760	1,360
Total revenues	24,380	24,380	88,556	64,176
Expenditures				
Current:				
General government	6,500	6,500	8,091	(1,591)
Total expenditures	6,500	6,500	8,091	(1,591)
Excess (deficiency) of revenues over expenditures	17,880	17,880	80,465	62,585
Other Financing Sources (Uses)				
Transfers out	(10,000)	(10,000)	(16,696)	(6,696)
Total other financing sources (uses)	(10,000)	(10,000)	(16,696)	(6,696)
Net change in fund balances	\$ 7,880	\$ 7,880	63,769	\$ 55,889
Fund Balance, Beginning			571,307	
Fund Balance, Ending			\$ 635,076	

City of Galesburg, Illinois

Component Unit -
Statement of Net Position and Governmental Funds Combining Balance Sheet
December 31, 2025

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Net Position
Assets and Deferred Outflows of Resources					
Assets					
Cash and cash equivalents	\$ 463,690	\$ 261,239	\$ 724,929	\$ -	\$ 724,929
Investments	-	2,838,980	2,838,980	-	2,838,980
Receivables (net):					
Property tax receivable	2,023,275	-	2,023,275	-	2,023,275
Accounts	11,755	3,037	14,792	-	14,792
Prepaid items	35,866	-	35,866	-	35,866
Capital assets not being depreciated	-	-	-	1,592,412	1,592,412
Capital assets being depreciated, net of accumulated depreciation	-	762	762	18,614,916	18,615,678
Total assets	<u>2,534,586</u>	<u>3,104,018</u>	<u>5,638,604</u>	<u>20,207,328</u>	<u>25,845,932</u>
Deferred Outflows of Resources					
Deferred outflows related to pensions	-	-	-	353,143	353,143
Deferred outflows related to OPEB	-	-	-	4,016	4,016
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>357,159</u>	<u>357,159</u>
Liabilities, Deferred Inflows of Resources and Fund Balance / Net Position					
Liabilities					
Current liabilities:					
Accounts payable	39,388	5,053	44,441	-	44,441
Accrued liabilities	41,832	-	41,832	-	41,832
Payroll taxes payable	-	2,061	2,061	-	2,061
Due to other governments	5,176	-	5,176	-	5,176
Due to component unit	172	-	172	-	172
Advances from primary government	302,420	-	302,420	-	302,420
Noncurrent liabilities:					
Due within one year	-	-	-	78,517	78,517
Due in more than one year	-	-	-	650,491	650,491
Total liabilities	<u>388,988</u>	<u>7,114</u>	<u>396,102</u>	<u>729,008</u>	<u>1,125,110</u>
Deferred Inflows of Resources					
Property taxes levied for future periods	2,023,275	-	2,023,275	-	2,023,275
Deferred inflows related to pensions	-	-	-	10,696	10,696
Deferred inflows related to OPEB	-	-	-	7,892	7,892
Total deferred inflows of resources	<u>2,023,275</u>	<u>-</u>	<u>2,023,275</u>	<u>18,588</u>	<u>2,041,863</u>
Fund Balance / Net Position					
Net investment in capital assets	-	-	-	20,208,090	20,208,090
Nonspendable	35,866	-	35,866	(35,866)	-
Unassigned/Unrestricted	<u>86,457</u>	<u>3,096,904</u>	<u>3,183,361</u>	<u>(355,333)</u>	<u>2,828,028</u>
Total fund balance/net position	<u>\$ 122,323</u>	<u>\$ 3,096,904</u>	<u>\$ 3,219,227</u>	<u>\$ 19,816,891</u>	<u>\$ 23,036,118</u>

City of Galesburg, Illinois

Component Unit -

Statement of Activities and Governmental Fund

Combining Statement of Revenues, Expenditures and Changes in Fund Balances/Net Position

Year Ended December 31, 2025

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Activities
Revenues					
Property taxes	\$ 1,923,575	\$ -	\$ 1,923,575	\$ -	\$ 1,923,575
Intergovernmental	84,327	-	84,327	-	84,327
Licenses and permits	2,682	-	2,682	-	2,682
Charges for services	2,188	-	2,188	-	2,188
Fines and fees	106	-	106	-	106
Use of money and property	36,077	259,382	295,459	-	295,459
Miscellaneous	245,779	336,866	582,645	-	582,645
Total revenues	<u>2,294,734</u>	<u>596,248</u>	<u>2,890,982</u>	<u>-</u>	<u>2,890,982</u>
Expenditures/Expenses					
Current:					
Culture and recreation	2,088,274	1,334,454	3,422,728	485,193	3,907,921
Debt service:					
Interest and fiscal charges	21,803	-	21,803	-	21,803
Total expenditures/expenses	<u>2,110,077</u>	<u>1,334,454</u>	<u>3,444,531</u>	<u>485,193</u>	<u>3,929,724</u>
Excess (deficiency) of revenues over expenditures	<u>184,657</u>	<u>(738,206)</u>	<u>(553,549)</u>	<u>(485,193)</u>	<u>(1,038,742)</u>
Other Financing Sources (Uses)					
Transfers in	1,511,525	-	1,511,525	(1,511,525)	-
Transfers out	<u>(1,511,525)</u>	<u>-</u>	<u>(1,511,525)</u>	<u>1,511,525</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance/net position	184,657	(738,206)	(553,549)	(485,193)	(1,038,742)
Fund Balance/Net Position, Beginning (Deficit)	<u>(62,334)</u>	<u>3,835,110</u>	<u>3,772,776</u>	<u>20,302,084</u>	<u>24,074,860</u>
Fund Balance/Net Position, Ending	<u>\$ 122,323</u>	<u>\$ 3,096,904</u>	<u>\$ 3,219,227</u>	<u>\$ 19,816,891</u>	<u>\$ 23,036,118</u>

City of Galesburg, Illinois

Statistical Section

Contents

The statistical section of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information presented in the financial statements, note disclosures and required supplementary information say about the City's overall financial health.

Contents	Page(s)
Financial Trends	
These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	153 - 162
Revenue Capacity	
These schedules contain information to help the reader assess the City's most significant local revenue sources, the property tax (or sales tax).	163 - 171
Debt Capacity	
These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	172 - 174
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	175 - 178
Operating Information	
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	179 - 182

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

City of Galesburg, Illinois

Statistical Section

Comments Relative to Statistical Section

The following statistical table recommended by the National Council on Governmental Accounting is not included for the reason stated below.

The table showing legal debt margin is omitted because as a "Home Rule" unit established by the 1970 Illinois Constitution, the Sample City has no statutory debt limit. Nonhome Rule units in Illinois may issued bonds up to 8.625 percent of Assessed Valuation. Some Types of General Obligation Bonds may be issued up to 5 percent of Assessed Valuation.

City of Galesburg, Illinois

Net Position By Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited)

	2016	2017	2018*	2019
Governmental activities:				
Net investment in capital assets	\$ 63,792,831	\$ 65,500,187	\$ 66,126,310	\$ 70,078,243
Restricted	10,624,226	11,440,849	9,382,619	8,796,867
Unrestricted	(21,878,584)	(26,361,249)	(44,150,644)	(50,444,236)
Total governmental activities net position	<u>\$ 52,538,473</u>	<u>\$ 50,579,787</u>	<u>\$ 31,358,285</u>	<u>\$ 28,430,874</u>
Business-type activities:				
Net investment in capital assets	\$ 17,947,204	\$ 18,662,529	\$ 18,786,318	\$ 19,486,089
Restricted	1,931,899	115,195	-	-
Unrestricted	8,585,924	10,233,257	9,563,406	9,478,377
Total business-type activities net position	<u>\$ 28,465,027</u>	<u>\$ 29,010,981</u>	<u>\$ 28,349,724</u>	<u>\$ 28,964,466</u>
Primary government:				
Net investment in capital assets	\$ 81,740,035	\$ 84,162,716	\$ 84,912,628	\$ 89,564,332
Restricted	12,556,125	11,556,044	9,382,619	8,796,867
Unrestricted	(13,292,660)	(16,127,992)	(34,587,238)	(40,965,859)
Total primary government net position	<u>\$ 81,003,500</u>	<u>\$ 79,590,768</u>	<u>\$ 59,708,009</u>	<u>\$ 57,395,340</u>

*The City implemented GASB Statement No. 75 in 2018. Prior years have not been restated.

2020	2021	2022	2023	2024	2025
\$ 70,812,000	\$ 71,628,870	\$ 74,342,164	\$ 76,426,334	\$ 78,092,456	\$ 80,548,669
8,464,898	8,556,462	14,029,551	11,445,414	11,669,450	11,171,151
(56,479,267)	(57,474,570)	(54,193,129)	(47,543,806)	(44,082,749)	(40,270,799)
<u>\$ 22,797,631</u>	<u>\$ 22,710,762</u>	<u>\$ 34,178,586</u>	<u>\$ 40,327,942</u>	<u>\$ 45,679,157</u>	<u>\$ 51,449,021</u>
\$ 21,470,231	\$ 22,398,727	\$ 23,302,567	\$ 23,345,738	\$ 23,389,769	\$ 23,449,410
-	-	1,065,999	-	-	-
8,400,225	8,943,695	8,733,821	11,708,385	14,128,979	19,375,563
<u>\$ 29,870,456</u>	<u>\$ 31,342,422</u>	<u>\$ 33,102,387</u>	<u>\$ 35,054,123</u>	<u>\$ 37,518,748</u>	<u>\$ 42,824,973</u>
\$ 92,282,231	\$ 94,027,597	\$ 97,644,731	\$ 99,772,072	\$ 101,482,225	\$ 103,998,079
8,464,898	8,556,462	15,095,550	11,445,414	11,669,450	11,171,151
(48,079,042)	(48,530,875)	(45,459,308)	(35,835,421)	(29,953,770)	(20,895,236)
<u>\$ 52,668,087</u>	<u>\$ 54,053,184</u>	<u>\$ 67,280,973</u>	<u>\$ 75,382,065</u>	<u>\$ 83,197,905</u>	<u>\$ 94,273,994</u>

City of Galesburg, Illinois

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

	2016	2017	2018	2019
Expenses				
Governmental activities:				
General government	\$ 8,248,902	\$ 9,306,471	\$ 10,992,849	\$ 10,651,157
Economic development	2,268,500	2,008,950	3,389,260	1,967,235
Public safety	18,224,515	22,072,437	21,413,721	24,782,293
Public works	6,973,467	6,710,310	6,658,379	6,272,794
Culture and recreation	3,641,663	4,224,280	4,566,350	3,970,192
Interest on long-term debt	430,255	425,771	395,346	362,007
Total governmental activities expenses	39,787,302	44,748,219	47,415,905	48,005,678
Business-Type Activities				
Water	5,419,955	5,920,927	6,076,418	6,381,984
Refuse	2,305,095	2,391,562	2,530,820	2,579,990
Total business-type activities expenses	7,725,050	8,312,489	8,607,238	8,961,974
Total primary government expenses	47,512,352	53,060,708	56,023,143	56,967,652
Program Revenue				
Governmental activities:				
Charges for services:				
General government	2,398,183	2,575,497	2,801,320	2,935,246
Economic development	5,990	5,310	3,798	39,030
Public safety	1,189,755	1,246,902	1,193,653	1,204,958
Public works	43,562	75,899	66,469	84,673
Culture and recreation	909,345	879,680	887,535	865,211
Operating grants and contributions:				
General government	1,362,415	2,982,046	3,647,909	4,851,809
Public safety	62,545	504,469	138,824	67,221
Public works	-	-	-	-
Capital grants and contributions:				
General government	380,165	1,757,054	849,360	58,973
Public works	1,903,931	420,860	108,545	2,058,593
Total governmental activities program revenue	8,255,891	10,447,717	9,697,413	12,165,714
Business-Type Activities				
Charges for services:				
Water	6,042,198	6,154,575	6,599,837	6,678,978
Refuse	2,358,692	2,468,372	2,528,662	2,599,519
Operating grants and contributions:				
Water	-	-	-	30,599
Total business-type activities program revenues	8,400,890	8,622,947	9,128,499	9,309,096
Total primary government program revenues	16,656,781	19,070,664	18,825,912	21,474,810
Net (Expense) Revenue				
Governmental activities	(31,531,411)	(34,300,502)	(37,718,492)	(35,839,964)
Business-type activities	675,840	310,458	521,261	347,122
Total primary government net expense	(30,855,571)	(33,990,044)	(37,197,231)	(35,492,842)

2020	2021	2022	2023	2024	2025
\$ 11,550,509	\$ 12,231,634	\$ 9,560,432	\$ 12,712,002	\$ 12,301,845	\$12,024,767
2,089,501	1,737,407	2,730,864	4,623,157	2,934,661	3,331,149
26,287,931	24,473,488	20,772,599	19,968,692	20,814,296	18,890,196
6,348,081	6,522,596	8,037,839	6,290,111	6,650,721	8,378,169
4,596,048	3,849,239	4,209,597	4,570,406	4,956,499	6,289,012
337,940	322,655	298,940	568,455	348,220	385,683
51,210,010	49,137,019	45,610,271	48,732,823	48,006,242	49,298,976
6,431,060	5,348,804	5,604,925	5,895,026	5,926,275	7,389,120
2,688,662	2,794,057	2,821,965	2,867,189	3,179,198	3,313,904
9,119,722	8,142,861	8,426,890	8,762,215	9,105,473	10,703,024
60,329,732	57,279,880	54,037,161	57,495,038	57,111,715	60,002,000
2,906,591	3,436,233	3,535,118	3,838,760	3,717,807	\$4,201,004
287,559	19,853	186,116	658,724	72,666	384,606
1,132,756	1,362,274	1,301,104	1,397,930	1,495,830	1,454,273
73,722	475,806	56,567	48,520	227,550	42,908
642,741	868,407	1,070,820	1,316,160	1,377,067	1,394,465
6,468,193	5,683,340	8,317,332	5,659,175	4,608,868	5,533,417
82,279	102,839	157,712	277,525	54,964	140,915
19,507	2,584	70	636	323	584
289,396	125,379	235,354	428,396	116,783	258,492
1,202,371	710,749	2,338,896	107,234	431,663	242,588
13,105,115	12,787,464	17,199,089	13,733,060	12,103,521	13,653,252
7,203,364	6,776,659	7,149,257	7,426,343	7,599,359	7,961,805
2,686,297	2,812,322	2,902,703	3,083,941	3,229,069	3,304,665
776	-	-	-	-	-
9,890,437	9,588,981	10,051,960	10,510,284	10,828,428	11,266,470
22,995,552	22,376,445	27,251,049	24,243,344	22,931,949	24,919,722
(38,104,895)	(36,349,555)	(28,411,182)	(34,999,763)	(35,902,721)	(35,645,724)
770,715	1,446,120	1,625,070	1,748,069	1,722,955	563,446
(37,334,180)	(34,903,435)	(26,786,112)	(33,251,694)	(34,179,766)	(35,082,278)

(Continued)

City of Galesburg, Illinois

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

	2016	2017	2018	2019
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes	\$ 9,033,770	\$ 9,541,732	\$ 9,419,335	\$ 9,665,453
State income tax	3,874,965	3,757,675	4,051,395	4,540,628
Sales taxes	9,138,074	9,138,895	9,446,869	9,476,544
Local utility taxes	2,218,708	2,228,891	2,431,396	2,332,084
Other taxes	4,817,168	4,995,660	4,885,938	5,199,506
Franchise fees	418,674	422,760	403,957	393,739
Investment earnings	299,277	446,537	714,247	923,548
Miscellaneous	607,617	1,809,666	887,002	381,051
Transfers	-	-	-	-
Total governmental activities	30,408,253	32,341,816	32,240,139	32,912,553
Business-type activities:				
Investment earnings	67,068	99,641	202,127	267,620
Miscellaneous	68,469	135,855	77,729	-
Transfers	-	-	-	-
Special items	-	-	-	-
Total business-type activities	135,537	235,496	279,856	267,620
Total primary government	30,543,790	32,577,312	32,519,995	33,180,173
Changes in net position:				
Governmental activities	(1,123,158)	(1,958,686)	(5,478,353)	(2,927,411)
Business-type activities	811,377	545,954	801,117	614,742
Total primary government	\$ (311,781)	\$ (1,412,732)	\$ (4,677,236)	\$ (2,312,669)

2020	2021	2022	2023	2024	2025
\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485	\$ 9,381,410	\$ 9,617,327
4,982,939	5,507,912	6,152,641	6,001,710	6,238,510	5,712,118
10,024,794	11,947,870	11,845,330	12,600,846	13,555,457	14,868,643
2,155,282	2,366,807	2,600,963	2,274,200	2,245,457	2,277,146
4,381,227	6,001,666	8,056,559	7,322,889	6,281,990	6,074,104
379,892	385,366	372,904	335,368	276,622	236,311
437,168	137,747	660,743	2,646,435	2,797,929	2,175,230
455,957	344,623	544,091	577,533	476,561	454,709
-	-	-	361,653	-	-
32,471,652	36,262,686	39,879,006	41,149,119	41,253,936	41,415,588
128,670	24,742	138,802	565,320	741,670	765,650
6,605	1,104	(3,907)	-	-	-
-	-	-	(361,653)	-	-
-	-	-	-	-	3,977,129
135,275	25,846	134,895	203,667	741,670	4,742,779
32,606,927	36,288,532	40,013,901	41,352,786	41,995,606	46,158,367
(5,633,243)	(86,869)	11,467,824	6,149,356	5,351,215	5,769,864
905,990	1,471,966	1,759,965	1,951,736	2,464,625	5,306,225
\$ (4,727,253)	\$ 1,385,097	\$ 13,227,789	\$ 8,101,092	\$ 7,815,840	\$ 11,076,089

(Concluded)

City of Galesburg, Illinois

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General Fund				
Nonspendable	\$ 314,201	\$ 363,528	\$ 293,356	\$ 266,254
Restricted	29,889	12,795	12,795	12,795
Committed	232,553	209,009	199,801	199,650
Unassigned	<u>6,573,454</u>	<u>6,991,851</u>	<u>8,272,593</u>	<u>9,626,180</u>
Total general fund	<u>7,150,097</u>	<u>7,577,183</u>	<u>8,778,545</u>	<u>10,104,879</u>
All Other Governmental Funds				
Nonspendable	495,305	506,234	539,799	547,179
Restricted	17,784,956	14,294,156	9,638,418	8,026,131
Committed	8,789,239	9,737,039	10,350,686	10,190,597
Assigned	12,105,602	12,397,721	12,931,691	13,530,588
Unassigned	<u>(1,199,351)</u>	<u>(1,229,928)</u>	<u>(1,598,320)</u>	<u>(1,297,267)</u>
Total all other government funds	<u>\$ 37,975,751</u>	<u>\$ 35,705,222</u>	<u>\$ 31,862,274</u>	<u>\$ 30,997,228</u>

2020	2021	2022	2023	2024	2025
\$ 380,886	\$ 1,057,855	\$ 1,039,485	\$ 985,530	\$ 985,899	\$ 660,165
12,792	12,795	12,795	12,795	12,795	12,795
222,856	260,206	627,065	580,948	149,142	132,248
11,312,598	12,253,147	11,235,783	10,753,599	10,037,392	9,911,072
11,929,132	13,584,003	12,915,128	12,332,872	11,185,228	10,716,280
644,250	681,797	753,851	822,335	692,517	725,791
7,423,477	7,715,696	7,332,468	10,857,164	10,666,447	10,182,049
9,914,430	11,278,469	15,093,042	11,481,506	11,169,731	10,255,421
14,127,134	14,760,350	17,636,575	22,816,868	21,555,881	21,234,938
(2,079,200)	(1,286,643)	(1,261,915)	(430,579)	(631,718)	(1,115,660)
<u>\$ 30,030,091</u>	<u>\$ 33,149,669</u>	<u>\$ 39,554,021</u>	<u>\$ 45,547,294</u>	<u>\$ 43,452,858</u>	<u>\$ 41,282,539</u>

City of Galesburg, Illinois

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

	2016	2017	2018	2019
Revenues				
Property taxes	\$ 9,033,770	\$ 9,541,732	\$ 9,419,335	\$ 9,665,453
Other taxes	9,955,260	10,235,859	10,566,961	10,660,820
Intergovernmental	14,044,207	17,247,795	16,044,387	18,493,997
Licenses and permits	311,327	329,799	338,115	363,599
Charges for services	966,862	1,057,294	1,220,539	1,108,239
Fines and fees	344,590	419,615	447,782	407,934
Use of money and property	2,005,080	2,133,287	2,422,328	2,598,159
Other, primarily contributions	440,584	723,846	266,926	268,736
Total revenues	37,101,680	41,689,227	40,726,373	43,566,937
Expenditures				
General government	6,945,661	6,714,688	7,329,243	7,779,109
Economic development	794,240	717,245	2,391,827	1,029,517
Public safety	15,118,405	16,384,103	16,407,314	17,150,554
Public works	5,416,330	4,738,099	4,749,904	4,235,111
Culture and recreation	3,342,100	3,625,399	3,751,977	3,419,021
Other	1,427,368	2,567,311	3,177,276	3,104,994
Debt service:				
Principal	1,210,000	1,225,000	1,275,000	1,280,000
Interest and fiscal agent fees	477,632	470,249	433,749	393,092
Capital outlay	1,801,654	7,098,520	4,518,683	4,725,897
Total expenditures	36,533,390	43,540,614	44,034,973	43,117,295
Excess of revenues (under) expenditures	568,290	(1,851,387)	(3,308,600)	449,642
Other Financing Sources (Uses)				
Issuance of long-term debt	9,600,000	-	-	-
Lease issuances	-	-	-	-
Proceeds from sale of capital assets	2,243	7,944	43,239	11,646
Bond premium	307,450	-	-	-
Transfers in	2,209,391	2,638,340	3,710,458	4,931,368
Transfers out	(2,209,391)	(2,638,340)	(3,086,683)	(4,931,368)
Total other financing sources (uses)	9,909,693	7,944	667,014	11,646
Net changes in fund balance	\$ 10,477,983	\$ (1,843,443)	\$ (2,641,586)	\$ 461,288
Debt service as a percentage of noncapital expenditures	4.86%	4.65%	4.32%	4.36%

2020	2021	2022	2023	2024	2025
\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485	\$ 9,381,410	\$ 9,617,327
10,351,443	12,264,603	12,792,002	13,097,085	13,813,706	13,728,925
20,080,853	23,090,773	27,673,238	23,722,879	22,106,892	23,237,646
299,889	387,349	414,252	441,907	447,872	454,271
1,341,266	1,270,663	1,442,403	2,078,707	1,367,911	2,173,133
329,410	409,238	368,295	340,971	390,113	352,598
1,801,196	1,910,734	2,672,003	4,882,140	4,986,043	4,482,190
422,934	242,792	217,521	306,730	278,966	156,821
44,281,384	49,146,847	55,225,489	53,898,904	52,772,913	54,202,911
8,612,597	8,879,242	8,301,225	9,017,289	11,405,673	10,202,262
1,577,452	447,032	1,665,848	3,702,393	1,957,744	1,817,404
17,887,688	18,088,721	22,269,607	21,819,222	23,212,915	24,815,251
4,480,544	4,854,619	6,426,486	4,275,232	4,841,968	5,919,367
2,992,771	3,691,776	4,082,207	4,139,747	4,654,474	4,707,176
2,983,306	4,249,018	2,372,214	4,093,425	2,236,284	1,790,429
710,000	735,000	838,790	875,880	850,666	1,138,279
361,859	345,182	320,101	413,871	692,437	473,002
3,832,577	3,086,723	3,252,007	5,948,672	6,228,688	6,438,655
43,438,794	44,377,313	49,528,485	54,285,731	56,080,849	57,301,825
842,590	4,769,534	5,697,004	(386,827)	(3,307,936)	(3,098,914)
-	-	-	4,920,000	-	-
-	-	-	-	-	349,634
14,526	4,915	8,873	15,508	50,581	110,013
-	-	-	500,683	-	-
4,935,333	4,576,963	11,392,665	9,124,359	5,146,474	4,759,432
(4,935,333)	(4,576,963)	(11,363,065)	(8,762,706)	(5,131,199)	(4,759,432)
14,526	4,915	38,473	5,797,844	65,856	459,647
\$ 857,116	\$ 4,774,449	\$ 5,735,477	\$ 5,411,017	\$ (3,242,080)	\$ (2,639,267)
2.71%	2.62%	2.50%	2.67%	3.10%	3.17%

City of Galesburg, Illinois

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	City Direct Rates					Total Direct
	General Fund	Fire	Illinois Municipal Retirement Fund	Galesburg Public Library	Township	
2016	1.14933	0.95001	0.19566	0.43784	0.15741	2.890
2017	1.13822	1.04243	0.11957	0.44612	0.15277	2.899
2018	1.04070	1.11756	0.11835	0.44154	0.15121	2.869
2019	1.05148	1.12237	0.08200	0.42971	0.14715	2.833
2020	0.98996	1.14671	0.08010	0.43792	0.14375	2.798
2021	1.00803	1.08071	0.07832	0.43334	0.14601	2.746
2022	1.07382	1.04282	0.07743	0.44449	0.14437	2.783
2023	1.00907	0.93226	0.07180	0.43228	0.13324	2.579
2024	0.99710	0.92348	0.06841	0.45481	0.12717	2.571
2025	0.95500	0.92272	0.06509	0.44424	0.12126	2.508

Source: City records and Knox County Circuit Clerk

Notes: Overlapping rates are those of local and county governments that apply to property owners within the City.

Overlapping Rates

Galesburg School District #205	Knox County	Galesburg Sanitary District	Carl Sandburg College District #518
4.70178	1.32510	0.31862	0.60345
4.95759	1.33005	0.31028	0.66725
4.83436	1.36373	0.29861	0.65244
4.83436	1.31864	0.30602	0.64308
4.88974	1.31560	0.30571	0.65943
4.90212	1.28832	0.31007	0.64292
4.73987	1.29043	0.31338	0.60442
4.70658	1.29769	0.30355	0.59083
4.94398	1.26419	0.29855	0.62082
4.60798	1.23816	0.29581	0.62805

City of Galesburg, Illinois

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Residential Property	Commercial Property	Industrial Property	Farm Property	Railway Property	Total Taxable Assessed Value
2016	\$ 175,275,760	\$ 116,346,621	\$ 8,612,190	\$ 852,010	\$ 23,605,742	\$ 324,692,323
2017	178,282,965	121,543,671	8,666,130	866,090	25,180,759	334,539,615
2018	178,538,545	123,177,891	8,668,670	884,350	26,744,789	338,014,245
2019	184,772,310	124,243,111	8,744,150	934,940	28,629,168	347,323,679
2020	186,888,191	127,571,276	8,846,430	987,470	31,257,896	355,551,263
2021	191,369,364	126,559,736	9,225,150	1,039,930	35,519,728	363,713,908
2022	190,597,156	126,524,606	9,462,180	1,092,900	40,242,145	367,918,987
2023	205,340,082	137,125,759	9,462,180	1,161,630	43,895,366	396,985,017
2024	227,637,814	133,082,355	9,404,850	1,236,340	45,301,145	416,662,504
2025	241,720,562	141,763,958	9,935,460	1,291,590	43,037,409	437,748,979

Source: City Assessor's Office

Total Gross Assessed Value	Total Direct Tax Rate	Total Estimated Actual Value	Value as a Percentage of Actual Value	
\$ 397,944,982	2.899	\$ 1,193,834,946	33.33	%
409,290,589	2.869	1,227,871,767	33.33	
412,320,399	2.833	1,236,961,197	33.33	
423,201,708	2.798	1,269,605,124	33.33	
430,529,946	2.746	1,291,589,838	33.33	
440,893,148	2.783	1,322,679,444	33.33	
446,459,765	2.579	1,339,379,295	33.33	
472,258,356	2.579	1,416,775,068	33.33	
506,842,239	2.571	1,520,526,717	33.33	
521,637,459	2.508	1,564,912,377	33.33	

City of Galesburg, Illinois

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

Taxpayer	2025		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 45,302,815	1	10.87%
OSF Healthcare	8,001,960	2	1.92%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	5,854,800	3	1.41%
Wal-Mart	4,577,590	4	1.10%
HyVee Food Stores Inc	3,099,310	5	0.74%
Y & O Galesburg LLC et al	3,058,470	6	0.73%
Phoenix Galesburg Industrial	2,846,820	7	0.68%
Lowe's Home Centers	2,575,260	8	0.62%
Rural Rentals LLC	2,143,250	9	0.51%
United Facilities	2,081,350	10	0.50%
Total	<u>\$ 79,541,625</u>		<u>19.08%</u>

Taxpayer	2015		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 23,605,742	1	7.38%
Galesburg Hospital Corp	7,165,080	2	2.24%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	4,568,450	3	1.43%
Wal-Mart	4,055,460	4	1.27%
OSF Healthcare	3,787,270	5	1.18%
Menard Inc	3,035,810	6	0.95%
HyVee Food Stores Inc	2,901,060	8	0.91%
The Villas at Carl Sanburg LLC	2,450,290	7	0.77%
Lowe's Home Centers	2,250,080	9	0.70%
United Facilities	1,956,550	10	0.61%
Total	<u>\$ 55,775,792</u>		<u>17.44%</u>

Source: City Assessor's Office

City of Galesburg, Illinois

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

Fiscal Year Ended	Tax Year	Taxes Levied for the Tax Year	Total Fiscal Year Collection		Collections in Subsequent Years	Total Current Year Levy Collection	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2016	2015	\$ 8,873,322	\$ 8,870,039	99.96	\$ 511	\$ 8,869,528	99.96 %
2017	2016	9,187,595	9,188,337	100.01	4,910	9,183,427	99.95
2018	2017	9,187,734	9,136,055	99.44	(3,035)	9,139,090	99.47
2019	2018	9,327,586	9,321,849	99.94	20,592	9,301,257	99.72
2020	2019	9,438,819	9,424,130	99.84	3,305	9,420,825	99.81
2021	2020	9,458,051	9,431,536	99.72	(3,371)	9,434,908	99.76
2022	2021	9,707,763	9,705,937	99.98	53,417	9,652,520	99.43
2023	2022	9,707,911	9,587,181	98.76	(52,313)	9,639,494	99.30
2024	2023	10,182,398	10,087,407	99.07	(17,477)	10,104,884	99.24
2025	2024	10,452,588	10,321,916	98.75	(119,267)	10,441,182	99.89

Source: Knox County Circuit Clerk

Note: Collections in Subsequent years include taxes received as well as abatements deducted for prior years

City of Galesburg, Illinois

Taxable Sales by Category
 Last Ten Fiscal Years
 (Unaudited)

	2016	2017	2018	2019
General merchandise	\$ 1,143,338	\$ 1,119,726	\$ 1,155,822	\$ 1,176,875
Food	839,231	844,909	887,874	922,281
Drinking and eating places	584,949	588,154	601,763	623,848
Apparel	48,951	41,999	41,051	41,812
Furniture, H.H. and radio	118,568	106,393	95,384	91,477
Lumber, bldg, hardware	561,379	551,685	553,147	588,515
Automotive and filling stations	1,141,555	1,244,062	1,274,273	1,239,553
Drugs and misc retail	700,735	695,764	725,894	780,583
Agriculture and all others	291,533	365,289	368,029	296,518
Manufacturers	55,836	(4,388)	28,236	28,407
Total	\$ 5,486,074	\$ 5,553,593	\$ 5,731,473	\$ 5,789,868
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%
Number of taxpayers	754	765	723	730

Source: Illinois Department of Revenue

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

2020	2021	2022	2023	2024	2025
\$ 1,136,015	\$ 1,223,851	\$ 1,237,855	\$ 1,280,932	\$ 1,426,191	\$1,410,583
1,225,462	990,136	1,042,657	1,054,178	1,081,416	1,092,871
557,267	670,960	696,592	745,783	759,841	789,784
29,809	47,729	34,853	31,527	31,331	57,654
89,894	107,324	92,449	86,738	87,720	84,227
689,217	719,818	719,177	704,680	690,902	735,470
1,106,763	1,409,305	1,330,122	1,338,450	1,350,305	993,234
880,485	1,201,690	1,188,987	1,272,690	1,348,529	1,906,784
340,245	529,606	461,509	476,397	504,481	804,289
57,732	21,280	43,037	45,682	48,366	164,170
<u>\$ 6,112,887</u>	<u>\$ 6,921,699</u>	<u>\$ 6,847,238</u>	<u>\$ 7,037,057</u>	<u>\$ 7,329,082</u>	<u>\$ 8,039,066</u>
1.00%	1.00%	1.00%	1.25%	1.25%	1.25%
702	2,545*	3,301	4,046	4,886	9,295

City of Galesburg, Illinois

Direct and Overlapping Sales Tax Rates

Last Ten Fiscal Years

Fiscal Year	City Direct Rate	Knox County	State of Illinois	Total
2016	1.00000	1.50000	6.25000	8.75000
2017	1.00000	1.50000	6.25000	8.75000
2018	1.00000	1.50000	6.25000	8.75000
2019	1.00000	1.50000	6.25000	8.75000
2020	1.00000	1.50000	6.25000	8.75000
2021	1.00000	1.50000	6.25000	8.75000
2022	1.00000	1.50000	6.25000	8.75000
2023	1.25000	1.50000	6.25000	9.00000
2024	1.25000	1.50000	6.25000	9.00000
2025	1.25000	1.50000	6.25000	9.00000

Source: City records and Illinois Department of Revenue

City of Galesburg, Illinois

Ratios of Net General Bonded Debt Outstanding by Type
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Governmental Activities			Leases	Debt Per Capita
	General Obligation Bonds	Less Amount Available in Debt Service	Net General Bonded Debt		
2016	\$ 14,608,908	\$ -	\$ 14,608,908	\$ -	\$ 715.86
2017	13,339,503	-	13,339,503	-	968.94
2018	12,026,203	-	12,026,203	-	897.88
2019	10,715,222	-	10,715,222	-	820.38
2020	9,981,369	-	9,981,369	-	790.95
2021	9,223,874	-	9,223,874	-	743.11
2022	8,427,791	-	8,427,791	121,546	694.56
2023	13,018,881	-	13,018,881	55,666	817.51
2024	12,063,912	-	12,063,912	-	817.51
2025	11,149,395	-	11,149,395	241,355	682.72

Note: Details regarding the City's outstanding debt may be found in the notes to the basic financial statements. As a Home Rule entity, under the State of Illinois Constitution, the City has no statutory debt limit.

* Personal income not available for 2025

Business-Type Activities			Total Primary Government	Percentage of Actual Property Value	Percentage of Personal Income	Per Capita
General Obligation Bonds	Revenue Bonds	Notes Payable				
\$ 8,080,920	\$ 8,728,140	\$ 621,086	\$ 32,039,054	2.68	1.708	\$ 1,010.82
16,473,747	-	579,680	30,392,930	2.48	1.620	987.78
15,600,530	-	538,274	28,165,007	2.28	1.451	915.37
14,705,090	-	496,869	25,917,181	2.04	0.133	836.42
13,788,161	-	455,463	24,224,993	1.88	1.123	806.10
12,855,524	-	414,058	22,493,456	1.70	0.958	757.05
11,891,596	-	372,652	20,813,585	1.55	0.897	711.45
10,902,231	-	331,246	24,308,024	1.72	0.993	830.90
9,887,596	-	289,840	22,241,348	1.46	0.878	763.52
8,846,694	-	248,434	20,485,878	1.31	*	699.44

City of Galesburg, Illinois

Direct and Overlapping Governmental Activities Debt
For the Year Ended December 31, 2025
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable to City (1)</u>	<u>Estimated Share of Overlapping Debt (2)</u>
Knox County	\$ 9,460,000	38.47 %	\$ 3,639,262
Community Unit School District #205	78,320,000	84.74	66,368,368
Carl Sandburg College, Dist No 518	29,948,637	16.65	<u>4,986,448</u>
Subtotal, overlapping debt			74,994,078
City Direct Debt	11,390,750	100.00	<u>11,390,750</u>
Total direct and overlapping debt			<u><u>\$ 86,384,828</u></u>

Sources: Knox County County Clerk, Knox County Treasurer, Community School District #205
Annual Report, Carl Sandburg College Annual Report and City Records

(1) The percentage of overlap is based on assessed property values.

(2) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City.

City of Galesburg, Illinois

Demographic and Economic Statistics

Last Ten Fiscal Years

(Unaudited)

Fiscal Year	Population (2)	Personal Income (1) (000's)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2016	31,696	\$ 1,876,021	\$ 36,518	40.4	4,475	6.4 %
2017	30,769	1,875,716	36,699	40.8	4,365	5.4
2018	30,769	1,941,161	38,377	41.1	4,294	5.7
2019	30,986	1,948,704	38,735	40.3	4,203	5.0
2020	30,052	2,149,773	43,169	41.2	3,931	8.6
2021	29,712	2,344,929	47,519	41.2	3,895	6.6
2022	29,255	2,285,624	46,991	41.2	3,902	5.2
2023	29,130	2,405,153	49,682	42.2	3,871	5.5
2024	29,130	2,532,967	51,995	41.6	3,416	5.2
2025	29,289	*	*	40.8	3,838	5.5

Sources:

- (1) Information received from U.S. Department of Commerce, Bureau of Economic Analysis
- (2) Information received from the U.S. Census Bureau
- (3) Information received from Galesburg Community School District #205
- (4) Information received from Illinois Department of Employment Security

Note:

* Information not available

City of Galesburg, Illinois

Principal Employers
Current Year and Ten Years Ago
(Unaudited)

Employer	2025		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,031	1	5.09 %
OSF Healthcare	880	2	4.34
Dick Blick Company	555	3	2.74
School District #205	515	4	2.54
Knox College	448	5	2.21
Knox County	414	6	2.04
Carl Sandburg College	356	7	1.76
Henry C Hill Correctional Center	336	8	1.66
Western Smokehouse Partners	325	9	1.60
City of Galesburg	251	10	1.24
	<u>5,111</u>		<u>25.22 %</u>

Employer	2015		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,115	1	5.11 %
OSF Healthcare	1,100	2	5.04
School District #205	594	3	2.72
HyVee	574	4	2.63
Dick Blick Company	530	5	2.43
Galesburg Cottage Hospital	500	6	2.29
Bridgeway	450	7	2.06
Carl Sandburg College	430	8	1.97
Knox County	420	9	1.93
Knox College	407	10	1.87
	<u>6,120</u>		<u>28.05 %</u>

Sources:

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

Note:

The 2015 total county employment was 21812
The 2025 total county employment was 20268

City of Galesburg, Illinois

Full-Time Equivalent City Government Employees By Functions/Programs
Last Ten Fiscal Years
(Unaudited)

	Full-Time Equivalent Employees			
	2025	2024	2023	2022
Functions/Program				
General Government:				
Legislative	8	8.00	8.00	8.00
City manager	4.8	3.80	4.20	4.20
City clerk	4	4.00	4.00	4.00
City treasurer	0	-	-	-
Finance	6.8	6.80	6.80	6.80
Information services	3	2.70	2.70	2.70
Legal	0	-	0.50	0.50
Community development	1.2	0.70	0.70	0.70
Transit*	20.25	21.00	20.00	20.00
Economic Development	1.2	2.20	0.80	0.80
Public Safety:				
Police officers	53	51.00	51.00	51.00
Firefighters and officers	46	45.00	46.00	42.00
Civilians	31.4	31.00	29.00	29.00
Inspections	6.7	7.60	5.60	5.60
Public Works:				
Buildings and grounds	2	2.00	2.00	2.00
Engineering	6.5	6.50	6.50	6.50
Street and traffic maintenance	12.75	12.80	10.75	10.75
Stormwater utility	4.3	4.75	4.30	4.30
Fleet services	3.75	4.00	4.00	4.00
Airport	0.7	0.75	0.75	0.70
Cemetery	0.5	0.50	0.50	0.50
Parks and Recreation:				
Park and recreation administration	1	1.00	1.00	0.95
Park	9.8	10.75	10.75	10.85
Recreation	3	3.00	3.00	2.00
Forestry	3	2.00	2.00	2.00
Golf Course(s)	3	3.00	2.00	2.00
Water	23.1	22.90	22.90	21.90
Refuse	0.25	0.25	0.25	0.25
Total	260.00	258.00	250.00	244.00

Source: City Departments

Note:

* In 2020, Galesburg Transit was absorbed by the City & Transit separated from Community Development

Full-Time Equivalent Employees (cont.)

2021	2020	2019	2018	2017	2016
8.00	8.00	8.00	8.00	8.00	8.00
4.20	4.20	4.20	4.40	4.80	4.80
4.00	4.00	4.00	4.00	4.00	4.00
-	-	-	-	-	2.00
6.80	6.80	7.00	7.00	8.50	8.50
2.70	2.70	2.00	2.00	2.00	2.00
0.50	0.50	0.50	0.90	0.90	1.00
0.70	1.05	8.70	9.25	9.95	10.15
18.00	18.50	-	-	-	-
0.80	1.15	0.95	0.95	0.95	0.65
49.00	47.00	49.10	50.00	50.00	50.00
42.00	43.00	42.00	42.00	43.00	42.00
27.00	25.00	24.90	24.00	25.00	27.00
6.60	6.90	6.70	4.70	4.70	3.40
1.00	1.00	1.00	1.00	1.00	1.00
6.50	6.60	6.40	6.30	6.30	8.00
10.75	10.75	10.60	10.60	11.95	16.00
4.30	4.30	4.45	5.00	4.20	4.15
4.00	4.00	4.00	4.00	4.00	4.00
0.70	0.70	0.50	-	-	-
0.50	0.50	0.50	1.00	1.00	1.00
0.95	0.95	1.00	1.00	1.00	2.00
9.85	10.85	11.00	11.00	11.00	10.00
2.00	2.00	2.00	2.00	2.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	2.00
21.90	21.80	23.25	23.25	22.80	21.50
0.25	0.25	0.25	-	-	-
<u>237.00</u>	<u>236.50</u>	<u>227.00</u>	<u>226.35</u>	<u>231.05</u>	<u>238.15</u>

City of Galesburg, Illinois

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

	2016	2017	2018	2019
Function/Program				
General government:				
Handivan riders	19,065	18,441	20,036	18,388
Transit riders	155,857	139,400	129,795	154,367
Police:				
Physical arrests	2,208	2,140	2,580	3,045
Traffic violations	2,209	2,539	3,616	2,965
Service calls	43,193	39,928	44,037	45,364
Property loss	923,509	420,652	844,413	100,271
Fire:				
Total actual fires	106	107	86	63
Total of all fire department calls	4,289	4,408	4,845	4,849
Building safety:				
Total building permits	429	348	305	298
Total value all permits	9,305,584	16,468,496	21,854,303	6,766,680
Parks and recreation:				
Golf rounds played	24,220	23,164	21,151	20,624
Number of trees trimmed	652	501	231	375
Number of daily camp sites rented	2,105	3,355	2,880	3,668
Recreation classes offered**	152	437	302	273
Aquatic general admissions*	12,459	16,148	15,311	16,264
Sports field participation (teams)	215	271	242	218
Sports field participation (participants)*	*	*	*	*
Recreation facility rentals	811	926	1,663	1,964
Public works:				
Total airport acres mowed	265	265	265	265
Total lineal feet of runways maintained	9,394	9,394	9,394	9,394
Number of runway & taxiway lights & signs	511	511	511	511
Total cemetery acres maintained	68	68	68	68
Number of cemetery plots sold	60	44	37	49
Number of grave openings	73	77	64	78
Refuse:				
Refuse collected (ton)	9,352	9,004	9,081	9,741
Yard waste collected (ton)	2,735	2,034	2,076	2,590
Recycle collected (ton)	1,537	1,431	1,475	1,447
Water:				
Number of water services	12,472	12,659	12,547	12,536

Source: Various city departments

Note:

* In 2022 Sports field participation changed from teams to participants

**New software more accurately tracked offered classes, including changing the method used in counting group classes such as swim lessons

During 2020, some services were severely impacted due to the Covid-19 coronavirus pandemic.

2020	2021	2022	2023	2024	2025
11,790	9,774	13,108	15,696	15,947	19364
87,192	64,189	83,603	87,542	104,668	99825
2,072	2,570	2,446	2,072	2,129	2072
1,658	1,393	1,659	2,985	2,511	3012
44,120	48,879	46,302	49,731	53,632	53963
767,396	203,907	1,817,968	n/a	n/a	n/a
72	93	68	97	75	85
4,376	5,110	5,168	4,978	5,520	5404
247	231	324	258	329	376
3,535,821	9,352,432	119,086	41,788,145	65,232,086	53321763
23,648	27,826	29,144	32,807	33,203	31174
304	284	125	191	149	504
3,211	4,340	4,024	4,636	1,763	1430
237	300	377	460	546	596
3,599	11,256	16,619	16,415	16,228	16590
76	53	*	269	248	258
*	2,874	2,776	2,875	2,880	3090
999	923	2,269	2,283	2,042	2187
265	265	265	265	265	265
9,394	9,394	9,394	9,394	9,394	9394
511	511	511	511	511	511
68	68	68	68	68	68
63	67	50	48	34	750
74	92	87	57	68	68
9,311	9,925	9,046	8,409	8,528	8524
2,473	2,185	2,037	1,528	1,811	1821
1,431	1,509	1,701	1,583	1,689	1751
12,608	12,545	12,409	12,384	12,339	12335

City of Galesburg, Illinois

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Unaudited)

	2016	2017	2018	2019
Function/Program				
Police:				
Stations	1	1	1	1
Fire:				
Stations	3	3	3	3
Parks and recreation:				
Acreage	748	748	748	748
Parks	26	26	26	26
Golf course	1	1	1	1
Baseball/softball diamonds	13	13	13	13
Soccer/football fields	2	2	2	2
Basketball courts	12	12	12	12
Outdoor tennis courts	10	10	10	10
Parks with playground equipment	19	19	19	16
Public works:				
Miles of streets	176	176	176	176
Miles of sidewalks	122	122	122	122
Number of traffic signal heads maintained	476	476	503	503
Total number of street lights owned and maintained	581	858	879	879
Total number of street lights rented	3,415	3,415	3,406	3,409
Number of vehicles and equipment maintained	240	250	252	252
Total miles of water mains	203	203	203	203
Number of fire hydrants	1,420	1,420	1,420	1,420
Number of water valves	1,930	1,930	1,930	1,930

Source: Various city departments

2020	2021	2022	2023	2024	2025
1	1	1	1	1	1
3	3	3	3	3	3
748	748	748	748	750	750
27	27	27	27	28	28
1	1	1	1	1	1
13	13	13	13	13	13
2	2	2	2	2	2
12	12	12	12	13	13
10	10	10	10	8	8
16	16	16	16	16	17
177	177	177	177	177	177
123	123	123	123	124	124
503	503	503	503	503	503
879	879	903	903	903	903
3,410	3,410	3,396	3,396	3,396	3396
252	252	256	256	269	294
203	203	203	203	203	203
1,449	1,449	1,449	1,449	1,449	1449
2,239	2,239	2,239	2,239	2,239	2239

26-6005



City Council Meeting

Agenda Item Overview

July 20, 2026

TO: City Council
FROM: Mayor Peter Schwartzman
DATE: July 20, 2026
SUBJECT: Library Board Appointment

TERM EXPIRES

Demarkius Medley

June 2028





264 W Main St, Galesburg, IL 61401

309-343-6118

www.galesburglibrary.org

2 June 2026

Mayor Peter Schwartzman
55 W Tompkins St
Galesburg, IL 61401

Dear Mayor Schwartzman,

Please accept my recommendation to appoint Demarkius Medley to the Galesburg Public Library Board of Trustees. As a local business owner, Galesburg Public Library Foundation Vice-President, and active community member, Mr. Medley has the character, ambition, and experience to strengthen the library and serve the city of Galesburg. As a trustee, Mr. Medley will serve as a liaison between the library board and GPL Foundation board.

We are fortunate to have several invested community members interested in serving on the library board, and I trust your decision will be fair and with the best interest of the library and the city in mind. Please contact me with any additional questions.

Best,

A handwritten signature in dark ink, appearing to read "Noelle Thompson". The signature is fluid and cursive, with a long, sweeping underline.

Noelle Thompson
Library Director

Boards and Commissions

The City of Galesburg is interested in your involvement. All citizens are encouraged to consider their personal talents and volunteer as a member of one of our many boards or commissions. All board and commission vacancies are filled through recommendations of the Mayor with consent of the City Council.

Chapter 2, Article VII of the Galesburg Municipal Code outlines the responsibilities of the various Boards and Commissions. If after reading this form you would like to volunteer your services, please complete the application for City Boards and Commissions and return it to the:

Kelli R. Bennewitz, City Clerk

55 W. Tompkins Street, P.O. Box 1387
Galesburg, IL
61402-1387

If you are between the ages of 13-18 and interested in serving on the [Youth Commission](#), please apply by filling out the application [here](#). If you are 18+ years old and wish to apply for the Youth Commission, please use the form below. field to display

Date 4/21/2026

First Name * Demarkius

Middle Initial L

Last Name * Medley

Street Address * 

City * Galesburg

State * IL

Zip Code * 61401

Phone 1 * 

Phone 2

Email * 

Board/Commission list

- ☐ Board of Fire and Police Commissioners
☐ Board of Local Improvements
☐ Community Relations Commission
☐ Electrical Licensing Board
☐ Fire Pension Board
☐ Golf Advisory Commission
☐ Landmark Commission
☒ Library Board
☐ Overall Code Review Commission
☐ Planning and Zoning Commission
☐ Police Pension Board
☐ Public Transportation Advisory Commission
☐ Tree Commission
☐ Youth Commission

Reason for interest:

I am currently serving on the Galesburg library foundation board and I would like to serve on the library board to act as a liaison between both boards

Number of years as Galesburg Resident:

24

Name of Employer

Ameren

How long employed

10 years

Employer Address

8420 North university

List Education

A.S mechanical engineering technology
Currently studying political science at the university of Illinois

List Hobbies

Gardening. Exercising and spending time with my family

Additional Information**Qualifications for particular board or commission**

Current vice president of the Galesburg Library Foundation. Local business owner and actively involved in the community

Ethnic origin

To assist us in the achievement of our Affirmative Action goals, we invite you to complete the following questions. Answering these questions is completely voluntary on the part of the applicant.

- ☐ White, not of Hispanic origin
☒ Black or African American
☐ American Indian or Alaskan Native
☐ Asian
☐ Native Hawaiian or other Pacific Islander
☐ Hispanic or Latino
☐ Two or more races

Gender

- ☐ Male
☐ Female
☐ Other

Date of Birth

Preferred Contact
method *

☒

Email

☐

Phone

Accounts Payable

Transactions by Account



26-8012

Printed: 06/30/2026 - 11:47AM

Batch: 00006.06.2026

Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	K COM Technologies Inc	3 Year Genetec camera renewal - ETSB - Sept of 2026 to Aug of 20	06/30/2026	783.37	0000093314
001-0000-10460-00	Mid-West Truckers Association, Inc.	05/11 - drug & alcohol service	06/30/2026	150.00	
001-0000-10701-00	10-41, Inc	01/27 - 07/27 - 10-41 services	06/30/2026	1,108.33	
001-0000-10701-00	10-41, Inc	01/27 - 07/27 - 10-41 services	06/30/2026	1,108.33	
001-0000-10701-00	Flock Group Inc	Flock (1st 5 cameras) - January 2027	06/30/2026	1,250.00	0000093321
001-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - City Hall - Jan to Dec 2028	06/30/2026	4,830.72	0000093314
001-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - City Hall - Jan to Aug 2029	06/30/2026	3,220.48	0000093314
001-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - City Hall - Jan to Dec 2027	06/30/2026	4,830.72	0000093314
001-0000-10801-00	Advance Auto Parts	circuit breaker	06/30/2026	5.66	
001-0000-10801-00	Advance Auto Parts	solenoids	06/30/2026	172.68	
001-0000-10801-00	Advance Auto Parts	breakers	06/30/2026	22.64	
001-0000-10801-00	Cozadd Diesel Service, Inc	fittings	06/30/2026	116.04	
001-0000-10801-00	Map Automotive of Peoria	batteries	06/30/2026	574.04	
001-0000-10801-00	Interstate Battery Systems of Central	battery	06/30/2026	335.95	
001-0000-10802-00	Herr Petroleum Corp	6,000 gal diesel #2	06/30/2026	25,380.43	0000093158
001-0000-10805-00	Discount Printing	envelopes	06/30/2026	1,050.00	
Subtotal for Divison: 0000				44,939.39	
001-0105-61000-00	Allegra Print & Imaging	name tag - DWhite	06/30/2026	33.00	
Subtotal for Divison: 0105				33.00	
001-0110-61000-00	Office Specialists, Inc.	wrist wrests, mouse pad	06/30/2026	77.01	
Subtotal for Divison: 0110				77.01	
001-0160-51000-00	Credit Collection Partners	05/26 service	06/30/2026	25.00	
001-0160-59516-00	Jeffrey R Cervantez	06/01 AV services	06/30/2026	120.00	
001-0160-59516-00	Matthew Reed	06/23 AV services	06/30/2026	36.00	
001-0160-59516-00	Matthew Reed	06/15 AV services	06/30/2026	120.00	
001-0160-59521-00	Knox County Humane Society	07/26 Animal Control Contract as per existing agreement	06/30/2026	19,510.00	0000093191

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Divison: 0160				19,811.00	
001-0207-55800-00	K COM Technologies Inc	3 Year Genetec camera renewal - City Hall - Sept to Dec 2026	06/30/2026	1,610.25	0000093314
001-0207-61700-00	Southern Computer Warehouse	back up UPS - Orlee,Ray,Josh	06/30/2026	543.39	
Subtotal for Divison: 0207				2,153.64	
001-0304-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	418.89	
001-0304-55700-00	Lambasio, Inc.	filled all traps - 6th floor psb	06/30/2026	378.00	
001-0304-55700-00	Lambasio, Inc.	repair leak in ceiling	06/30/2026	1,157.50	
001-0304-55700-00	Lambasio, Inc.	pulled wall hung stool, cleaned from dispatch bathrooms	06/30/2026	409.50	
001-0304-55700-00	AMP Companies Inc	checked freq drives for boiler pumps - PSB	06/30/2026	111.00	
001-0304-55700-00	Cummins Sale & Service	repair generator	06/30/2026	1,214.72	
001-0304-55700-00	Royal Cleaning Services	06/26 cleaning service	06/30/2026	610.00	
001-0304-65000-00	Office Specialists, Inc.	disinfectant	06/30/2026	34.96	
001-0304-65000-00	Office Specialists, Inc.	toilet cleaner	06/30/2026	49.99	
001-0304-66000-00	Galesburg Electric, Inc.	battery	06/30/2026	50.93	
001-0304-66000-00	Galesburg Electric, Inc.	light bulbs	06/30/2026	161.32	
Subtotal for Divison: 0304				4,596.81	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 156 N Ivan	06/30/2026	150.00	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 1026 Jefferson	06/30/2026	400.00	
001-0306-55800-00	City Blue Technologies, Llc	05/26 service	06/30/2026	131.25	
Subtotal for Divison: 0306				681.25	
001-0410-55800-00	City Blue Technologies, Llc	05/26 service	06/30/2026	131.25	
Subtotal for Divison: 0410				131.25	
001-0445-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	22.85	
001-0445-55500-00	Map Automotive of Peoria	battery core charges	06/30/2026	72.00	
001-0445-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	40.00	
001-0445-57500-00	Vestis	06/26 service	06/30/2026	92.54	
001-0445-57500-00	Vestis	06/26 service	06/30/2026	91.01	
001-0445-57500-00	Vestis	06/26 service	06/30/2026	91.01	
001-0445-62500-00	Advance Auto Parts	alternator #168	06/30/2026	329.96	
001-0445-62500-00	Advance Auto Parts	thermostat #168	06/30/2026	48.80	
001-0445-62500-00	Yemm Chevrolet, Inc-Geo	radio #162	06/30/2026	765.00	
001-0445-63000-00	Napa Auto Parts	loom-split, sockets	06/30/2026	71.97	
001-0445-63000-00	Napa Auto Parts	wire, primary wires	06/30/2026	70.99	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-65500-00	Airgas Mid America Inc	oxygen sensor	06/30/2026	182.10	
Subtotal for Divison: 0445				1,878.23	
001-0450-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	121.86	
001-0450-55500-00	Drake Scruggs Equipment, Inc	yearly bucket truck inspection #301	06/30/2026	755.00	
001-0450-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	50.00	
001-0450-61000-00	Office Specialists, Inc.	canned air	06/30/2026	91.29	
001-0450-61000-00	Office Specialists, Inc.	copy paper	06/30/2026	48.99	
001-0450-62500-00	Pomp's Tire Service Inc - Galesburg	tires #138	06/30/2026	665.28	
001-0450-62500-00	Napa Auto Parts	compressor oil #306	06/30/2026	9.36	
001-0450-62500-00	Napa Auto Parts	battery #307	06/30/2026	146.39	
001-0450-62500-00	Advance Auto Parts	fuel cap #105	06/30/2026	12.43	
001-0450-62500-00	Advance Auto Parts	motor oil #306	06/30/2026	11.90	
001-0450-62500-00	Advance Auto Parts	compressor oil #306	06/30/2026	39.58	
001-0450-62500-00	Advance Auto Parts	air filter #138	06/30/2026	26.36	
001-0450-62500-00	Advance Auto Parts	filter #124	06/30/2026	4.00	
001-0450-62500-00	Advance Auto Parts	filter #306	06/30/2026	6.92	
001-0450-62500-00	Advance Auto Parts	battery #124	06/30/2026	300.68	
001-0450-62500-00	Advance Auto Parts	battery #306	06/30/2026	135.99	
001-0450-62500-00	Birkeys Farm Store, Inc	bucket pin #123	06/30/2026	97.67	
001-0450-63500-00	Nutrien Ag Solutions Inc	salvo, concentrate	06/30/2026	342.50	
001-0450-65500-00	Grainger Inc	compressor for paint machine	06/30/2026	556.40	
001-0450-65500-00	Grainger Inc	spray nozzle	06/30/2026	72.02	
001-0450-65500-00	Michael Todd & Co., Inc.	snow plow wax	06/30/2026	353.94	
001-0450-68500-00	Gierke-Robinson Co	water repellent	06/30/2026	3,076.94	
Subtotal for Divison: 0450				6,925.50	
001-0510-51000-00	10-41, Inc	08/26 - 12/26 - 10-41 services	06/30/2026	791.67	
001-0510-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	7.62	
001-0510-54500-00	Allison Buccalo	meals - Police Training Specialist - Peru IL - ABuccalo	06/30/2026	128.00	
001-0510-54500-00	Mark McLaughlin	meals - Less Lethal Instructor Training - Macomb IL- MMcLaughlin	06/30/2026	36.00	
001-0510-54500-00	Anthony Oligney-Estill	meals - training - car seat instructor - Sterling IL - TOLingney	06/30/2026	96.00	
001-0510-54500-00	Jacob Taylor	meals - less lethal instructor - Macomb IL - JTaylor	06/30/2026	36.00	
001-0510-54500-00	Patrick Ruggles	meals - less lethal instructor - Macomb IL - PRuggles	06/30/2026	36.00	
001-0510-55000-00	Motorola Solutions, Inc	06/26 acct #1035503631-0001	06/30/2026	112.00	
001-0510-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	55.00	
001-0510-55800-00	K COM Technologies Inc	ran and terminated cables	06/30/2026	538.48	

Account Number	Vendor	Description	Date	Amount	PO No
001-0510-55800-00	Flock Group Inc	Flock (1st 5 cameras) - February 2026 - December 2026	06/30/2026	13,750.00	0000093321
001-0510-61000-00	Office Specialists, Inc.	paper towels	06/30/2026	46.05	
001-0510-61000-00	Office Specialists, Inc.	ink stamp, printer cartridge, staples	06/30/2026	262.13	
001-0510-61000-00	Office Specialists, Inc.	napkins	06/30/2026	131.84	
001-0510-61000-00	Stamp Man Specialties	ProPhoenix stamps	06/30/2026	80.40	
001-0510-61700-00	Titanium Technologies	video intercoms & wall mounts	06/30/2026	5,407.20	
001-0510-66500-00	Motorola Solutions, Inc	radio belt clips, radio holsters	06/30/2026	814.00	
Subtotal for Divison: 0510				22,328.39	
001-0525-54700-00	Grant Morris	05/26 - mileage reimbursement	06/30/2026	91.35	
Subtotal for Divison: 0525				91.35	
001-0550-61000-00	Office Specialists, Inc.	printer cartridge	06/30/2026	226.85	
001-0550-61000-00	Office Specialists, Inc.	toner collector	06/30/2026	23.87	
001-0550-61000-00	Office Specialists, Inc.	printer cartridge	06/30/2026	226.85	
001-0550-61000-00	Office Specialists, Inc.	scissors	06/30/2026	15.00	
001-0550-85500-00	Knox County Sheriff's Department	06/26 share of ambulance service	06/30/2026	674.82	
Subtotal for Divison: 0550				1,167.39	
001-0605-51000-00	10-41, Inc	08/26 - 12/26 - 10-41 services	06/30/2026	791.67	
001-0605-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	144.71	
001-0605-55500-00	Air One Equipment Inc	central - SCBA air sampling	06/30/2026	165.00	
001-0605-55500-00	Air One Equipment Inc	Fremont - SCBA air sampling	06/30/2026	165.00	
001-0605-55500-00	Air One Equipment Inc	TS - SCBA air sampling	06/30/2026	165.00	
001-0605-55500-00	American Test Center Inc	annual safety inspection Ground Ladder, Trucks #51, #61	06/30/2026	3,330.00	
001-0605-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	55.00	
001-0605-55800-00	Motorola Solutions, Inc	software upgrade for radios	06/30/2026	1,132.62	
001-0605-57500-00	Fire-Dex GW LLC	gear repairs	06/30/2026	959.04	
001-0605-67500-00	Midwest Uniform Supply, Inc	Lewis - pants	06/30/2026	120.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	LaGrow - hats	06/30/2026	41.02	
001-0605-67500-00	Midwest Uniform Supply, Inc	Maher - pants	06/30/2026	60.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	Sampier - pants	06/30/2026	119.98	
001-0605-67500-00	Midwest Uniform Supply, Inc	TBrackett - pants	06/30/2026	119.98	
001-0605-67500-00	Midwest Uniform Supply, Inc	Johnson - shirts	06/30/2026	114.60	
001-0605-67500-00	Midwest Uniform Supply, Inc	Spataro - pants	06/30/2026	39.99	
001-0605-67500-00	Midwest Uniform Supply, Inc	TBrackett - shirts, hats	06/30/2026	293.90	
001-0605-67500-00	Midwest Uniform Supply, Inc	Johnson, A - tshirt	06/30/2026	14.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	Grodjesk - shirts, hats	06/30/2026	350.56	

Account Number	Vendor	Description	Date	Amount	PO No
001-0605-67500-00	Midwest Uniform Supply, Inc	Mahe - pants	06/30/2026	120.00	
001-0605-67500-00	AEC Fire Safety & Security, Inc.	helmets - Webber, LaGrow, Johnson, Gleason, Nelson	06/30/2026	3,127.80	
001-0605-67500-00	Midwest Uniform Supply, Inc	Rogers - pants	06/30/2026	119.98	
001-0605-67500-00	Midwest Uniform Supply, Inc	Lewis - pants	06/30/2026	56.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	Rogers - hats	06/30/2026	35.32	
001-0605-67500-00	Midwest Uniform Supply, Inc	Sampier - shirts	06/30/2026	230.66	
001-0605-68500-00	Linde Gas & Equipment Inc	Misc. chemicals	06/30/2026	27.85	
001-0605-68600-00	Office Specialists, Inc.	credit inv#1186701-1	06/30/2026	-80.75	
Subtotal for Divison: 0605				11,818.93	
Subtotal for Fund 001				116,633.14	
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, PP1 Mix	06/30/2026	525.69	0000093182
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	1,690.44	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	1,179.38	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	432.44	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	314.50	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	3,145.00	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	432.44	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	06/30/2026	937.50	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	1,179.38	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	550.38	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	06/30/2026	1,336.63	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, PP1 Mix	06/30/2026	444.81	0000093182
011-0000-66000-00	Henry County Treasurer	MB-5 Bit.mix 5.14 TN	06/30/2026	369.77	
011-0000-66000-00	Galesburg Builders Supply, Inc	Credit of Inv #61337	05/12/2026	-913.00	
Subtotal for Divison: 0000				11,625.36	
Subtotal for Fund 011				11,625.36	
013-0000-51000-00	Hanson Professional Services, Inc	Airport Master Plan Update	06/30/2026	15,264.75	0000093039
013-0000-51000-00	Decision Optimization Technology -I	Pavement Management Services	06/30/2026	14,750.00	0000092784
013-0000-76000-00	Hanson Professional Services, Inc	Engineering services for the Airport Fuel Farm Project	06/30/2026	47,372.02	0000093147
013-0000-76000-00	Hanson Professional Services, Inc	Engineering services for the Airport Fuel Farm Project	06/30/2026	9,662.71	0000093147
013-0000-76000-00	Hanson Professional Services, Inc	Engineering services for the Airport Fuel Farm Project	06/30/2026	3,819.81	0000093147
Subtotal for Divison: 0000				90,869.29	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 013				<u>90,869.29</u>	
014-0000-51000-00	Bruner, Cooper and Zuck, Inc.	2026 Materials Testing	06/30/2026	3,920.50	0000093219
014-0000-64500-00	Galesburg Electric, Inc.	batteries	06/30/2026	191.28	
014-0000-64500-00	Sign Solutions USA LLC	sign blanks	06/30/2026	1,159.72	
014-0000-66000-00	Gierke-Robinson Co	manhole cover bar	06/30/2026	16.89	
014-0000-66000-00	Grainger Inc	switches for pushbuttons	06/30/2026	13.80	
014-0000-66000-00	Galesburg Builders Supply, Inc	expansion joints	06/30/2026	64.00	
014-0000-66000-00	Gierke-Robinson Co	rebar	06/30/2026	1,240.00	
014-0000-66000-00	Sherwin Industries, Inc	roadsaver	06/30/2026	3,406.25	
014-0000-66500-00	Sherwin Williams Co.	bungee cords for paint machine	06/30/2026	39.98	
Subtotal for Divison: 0000				<u>10,052.42</u>	
Subtotal for Fund 014				<u>10,052.42</u>	
018-0000-55500-00	Pomp's Tire Service Inc - Galesburg	repair of tire #128	06/30/2026	60.00	
018-0000-62500-00	Pomp's Tire Service Inc - Galesburg	tire #128	06/30/2026	229.50	
018-0000-62500-00	Napa Auto Parts	fittings #128	06/30/2026	17.78	
018-0000-62500-00	B&B Truck and Trailer Galesburg	fitting #128	06/30/2026	1.98	
Subtotal for Divison: 0000				<u>309.26</u>	
Subtotal for Fund 018				<u>309.26</u>	
019-1905-51000-00	Bruner, Cooper and Zuck, Inc.	compression testing cylinders for Cooke Park	06/30/2026	200.50	
019-1905-51500-00	WMOI - FM	05/26 radio ads	06/30/2026	265.00	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	05/26 radio ads	06/30/2026	583.00	
019-1905-61000-00	Office Specialists, Inc.	copy paper, tape	06/30/2026	73.79	
Subtotal for Divison: 1905				<u>1,122.29</u>	
019-1915-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	426.49	
019-1915-55500-00	Galesburg Electric, Inc.	annual service of generators	06/30/2026	199.95	
019-1915-55500-00	Drake Scruggs Equipment, Inc	yearly bucket truck inspection #502	06/30/2026	850.00	
019-1915-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	70.00	
019-1915-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	40.00	
019-1915-55700-00	J F Ahern	05/26 fire alarm inspection	06/30/2026	564.00	
019-1915-55700-00	Knox County Landfill	05/26 service acct #122	05/31/2026	551.88	
019-1915-55700-00	Basio Plumbing Heating & Cooling	unclog sewer line - 524 Treadwell Dr	06/30/2026	250.00	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-57500-00	Vestis	06/26 service	06/30/2026	79.44	
019-1915-57500-00	Vestis	06/26 service	06/30/2026	89.04	
019-1915-57500-00	Vestis	06/26 service	06/30/2026	80.77	
019-1915-61000-00	Office Specialists, Inc.	stapler, rubberbands, monthly desk pad	06/30/2026	67.76	
019-1915-62500-00	Pomp's Tire Service Inc - Galesburg	tires #525	06/30/2026	207.50	
019-1915-62500-00	JRR Ford LLC	bulb #513	06/30/2026	61.90	
019-1915-62500-00	JRR Ford LLC	bulb #510	06/30/2026	38.04	
019-1915-62500-00	Birkeys Farm Store, Inc	power steering module #576	06/30/2026	1,805.45	
019-1915-62500-00	Birkeys Farm Store, Inc	hyd fluid #507	06/30/2026	129.10	
019-1915-62500-00	Advance Auto Parts	bulb #510	06/30/2026	7.10	
019-1915-62500-00	Advance Auto Parts	return of bulb #510	06/30/2026	-7.10	
019-1915-62500-00	Advance Auto Parts	fuel cap #502	06/30/2026	27.27	
019-1915-62500-00	Advance Auto Parts	return wheel hub dust cap #578	06/30/2026	-7.61	
019-1915-62510-00	Herr Petroleum Corp	254.2 gal diesel #2, 246.8 gal unleaded ethanol	06/30/2026	1,971.87	0000093155
019-1915-62510-00	Herr Petroleum Corp	532.7 gal diesel #2	06/30/2026	4,296.41	0000093155
019-1915-65000-00	Office Specialists, Inc.	trash bags	06/30/2026	560.96	
019-1915-65500-00	Scott Equipment, LLC	brushcutter, engine oil	06/30/2026	296.00	
019-1915-65500-00	Scott Equipment, LLC	brushcutter, line round	06/30/2026	291.00	
019-1915-65500-00	Fears Fence Company	alumi-guard	06/30/2026	217.52	
019-1915-66500-00	Birkeys Farm Store, Inc	blade hi-lif	06/30/2026	126.60	
019-1915-68500-00	Hawkins, Inc	Misc. chemicals	06/30/2026	1,128.44	
Subtotal for Division: 1915				14,419.78	
019-1920-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	159.94	
019-1920-57500-00	Vestis	06/26 service	06/30/2026	65.16	
019-1920-57500-00	Vestis	06/26 service	06/30/2026	66.25	
019-1920-57500-00	Vestis	06/26 service	06/30/2026	66.25	
019-1920-62510-00	Herr Petroleum Corp	107.2 gal diesel #2, 102.9 gal unleaded ethanol,	06/30/2026	827.21	0000093157
019-1920-62510-00	Herr Petroleum Corp	125.1 gal diesel #2, 248.1 gal unleaded ethanol	06/30/2026	1,406.43	0000093157
019-1920-64125-00	Boxcar Express	sandwiches	06/30/2026	2,156.65	
019-1920-64125-00	Atlantic Coca-Cola	Misc. concessions	06/30/2026	927.47	
019-1920-64125-00	Atlantic Coca-Cola	Misc. concessions	06/30/2026	799.59	
019-1920-64125-00	Atlantic Coca-Cola	Misc. concessions	06/30/2026	159.78	
019-1920-64125-00	Butch's Pizza Inc.	pizzas	06/30/2026	100.75	
019-1920-64125-00	SCNS SPORTS FOODS	Misc. concessions	06/30/2026	108.36	
019-1920-64125-00	Smithfield Direct, LLC	Misc. concessions	06/30/2026	85.80	
019-1920-64125-00	Smithfield Direct, LLC	Misc. concessions	06/30/2026	85.80	

Account Number	Vendor	Description	Date	Amount	PO No
019-1920-65000-00	Office Specialists, Inc.	urinal freshener, bathroom cleaner	06/30/2026	115.83	
019-1920-65000-00	Office Specialists, Inc.	toilet paper	06/30/2026	39.60	
019-1920-66500-00	M & M Golf Cars, LLC	2026 Carryall 502 G including windshield, bedlift and top #570	06/30/2026	13,375.00	0000093313
019-1920-88300-00	DLL Finance LLC	2026 Lease of 52 Golf Carts & 1 Utility Vehicle as per agreement	06/30/2026	9,225.26	0000093192
Subtotal for Divison: 1920				29,771.13	
019-1925-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	83.78	
019-1925-64000-00	Baxter's Firewood & Mulch	firewood bundles	06/30/2026	1,250.00	
019-1925-64000-00	The Home City Ice Company	bagged ice	06/30/2026	232.35	
019-1925-64000-00	The Home City Ice Company	bagged ice	06/30/2026	216.60	
019-1925-66000-00	Galesburg Electric, Inc.	GFCI receptacle, breaker	06/30/2026	78.55	
Subtotal for Divison: 1925				1,861.28	
019-1930-64000-00	Heritage Pool Supply Group Inc	rope floats	06/30/2026	499.00	
019-1930-64125-00	Atlantic Coca-Cola	Misc. concessions	06/30/2026	141.20	
Subtotal for Divison: 1930				640.20	
019-1935-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	15.23	
019-1935-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	80.00	
019-1935-57500-00	Vestis	06/26 service	06/30/2026	481.75	
019-1935-57500-00	Vestis	06/26 service	06/30/2026	481.75	
019-1935-57500-00	Vestis	06/26 service	06/30/2026	473.80	
019-1935-65000-00	Office Specialists, Inc.	toilet paper, cleaner, paper towels, trash bags	06/30/2026	220.10	
Subtotal for Divison: 1935				1,752.63	
019-1940-51400-00	Jeffrey van der Eems	Instructor Intermediate/Adv - Pickleball Clinic - 5 registrants	06/30/2026	250.00	
019-1940-51400-00	Jeffrey van der Eems	Instructor Beg/Intermediate - Pickleball Clinic - 5 registrants	06/30/2026	250.00	
019-1940-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	160.95	
019-1940-64125-00	Atlantic Coca-Cola	Misc. concessions	06/30/2026	122.02	
Subtotal for Divison: 1940				782.97	
019-1945-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	38.08	
Subtotal for Divison: 1945				38.08	
019-1950-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	106.63	
019-1950-55700-00	AMP Companies Inc	replaced pool pump	06/30/2026	1,203.56	
019-1950-55700-00	AMP Companies Inc	troubleshoot water slide	06/30/2026	434.85	
019-1950-55700-00	AMP Companies Inc	repiped gas line for water heater	06/30/2026	362.41	

Account Number	Vendor	Description	Date	Amount	PO No
019-1950-55700-00	Getz Fire Equipment Co., Inc.	annual fire extinguisher service, fire extinguisher	06/30/2026	214.00	
019-1950-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	55.00	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	1,114.80	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	1,113.76	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	457.23	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	411.94	
019-1950-64125-00	Butch's Pizza Inc.	pizzas	06/30/2026	175.50	
019-1950-64125-00	Butch's Pizza Inc.	pizzas	06/30/2026	193.80	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	2,182.77	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	06/30/2026	304.17	
019-1950-65000-00	Office Specialists, Inc.	toilet paper, cleaner, paper towels, trash bags	06/30/2026	225.10	
019-1950-68500-00	Hawkins, Inc	Misc. chemicals	06/30/2026	1,135.19	
019-1950-68500-00	Hawkins, Inc	Misc. chemicals	06/30/2026	537.13	
019-1950-68500-00	Hawkins, Inc	Misc. chemicals	06/30/2026	857.00	
019-1950-68500-00	Tri-State Water	Misc. chemicals	06/30/2026	79.27	
019-1950-68500-00	Tri-State Water	Misc. chemicals	06/30/2026	168.75	
019-1950-68500-00	Tri-State Water	Misc. chemicals	06/30/2026	134.97	
Subtotal for Divison: 1950				11,467.83	
019-1955-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	40.00	
019-1955-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	40.00	
019-1955-55700-00	Helm Mechanical / Helm Service	replace leaking section of piping in pool mechanical room	06/30/2026	4,100.00	
019-1955-68500-00	Hawkins, Inc	Misc. chemicals	06/30/2026	299.85	
Subtotal for Divison: 1955				4,479.85	
019-1960-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	76.16	
019-1960-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	60.00	
Subtotal for Divison: 1960				136.16	
019-1965-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	15.23	
019-1965-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	50.00	
019-1965-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	50.00	
019-1965-57500-00	Vestis	06/26 service	06/30/2026	49.83	
019-1965-57500-00	Vestis	06/26 service	06/30/2026	50.67	
019-1965-57500-00	Vestis	06/26 service	06/30/2026	50.67	
Subtotal for Divison: 1965				266.40	
019-1975-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	7.62	

Account Number	Vendor	Description	Date	Amount	PO No
019-1975-55500-00	Drake Scruggs Equipment, Inc	yearly bucket truck inspection #103	06/30/2026	825.00	
		Subtotal for Divison: 1975		<u>832.62</u>	
		Subtotal for Fund 019		<u><u>67,571.22</u></u>	
020-0000-10701-00	IL Environmental Protection Agency	1/27 - 6/27 - Annual NPDES billing	06/30/2026	250.00	
020-0000-52300-00	West Central FS, Inc	51.7 GL LP Gas	06/30/2026	186.12	
020-0000-55000-00	IL Environmental Protection Agency	7/26 -12/26 - Annual NPDES billing	06/30/2026	250.00	
		Subtotal for Divison: 0000		<u>686.12</u>	
		Subtotal for Fund 020		<u><u>686.12</u></u>	
023-0000-83100-00	Window World of Springfield-Peoria	removal and installation of windows - 915 S Whitesboro St	06/30/2026	1,807.85	
023-0000-83100-00	Mangieri Electric, Inc	AC Install - 1073 W Brooks St	06/30/2026	681.00	
023-0000-83100-00	Mangieri Electric, Inc	AC Install - 1073 W Brooks St	06/30/2026	297.50	
023-0000-83100-00	IHC Heating & Cooling LLC	installed air conditioner - 1073 W Brooks St	06/30/2026	4,325.04	
		Subtotal for Divison: 0000		<u>7,111.39</u>	
		Subtotal for Fund 023		<u><u>7,111.39</u></u>	
024-0000-83100-00	Galesburg Museums, Inc	07/26 discovery depot grant	06/30/2026	8,333.33	
024-0000-88300-00	Michael Breslin	07/26 parking lot lease	06/30/2026	320.95	
024-0000-88300-00	Patrick Breslin	07/06 parking lot lease	06/30/2026	320.95	
		Subtotal for Divison: 0000		<u>8,975.23</u>	
		Subtotal for Fund 024		<u><u>8,975.23</u></u>	
030-0000-10701-00	Cummins Sale & Service	1/27 - 6/27 - Insite Lite service	06/30/2026	400.00	
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Fixed Route Transit - Jan to Dec	06/30/2026	195.84	0000093314
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - HandiVan - Jan to Aug 2029	06/30/2026	130.56	0000093314
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Fixed Route Transit - Jan to Dec	06/30/2026	195.84	0000093314
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Fixed Route Transit - Jan to Aug	06/30/2026	130.56	0000093314
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - HandiVan - Jan to Dec 2027	06/30/2026	195.84	0000093314
030-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - HandiVan - Jan to Dec 2028	06/30/2026	195.84	0000093314
		Subtotal for Divison: 0000		<u>1,444.48</u>	
030-0320-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	29.70	
030-0320-54500-00	Kraig Boynton	mileage - HSTP meeting - Peoria IL - KBoynton	06/30/2026	38.79	

Account Number	Vendor	Description	Date	Amount	PO No
030-0320-55500-00	Eastern Iowa Tire	disposal of tires	06/30/2026	36.00	
030-0320-55500-00	Getz Fire Equipment Co., Inc.	annual fire extinguisher service, fire extinguisher	06/30/2026	407.00	
030-0320-55500-00	B&B Truck and Trailer Galesburg	DOT Inspection #488	05/31/2026	57.00	
030-0320-55700-00	J F Ahern	05/26 fire alarm inspection	06/30/2026	317.50	
030-0320-55700-00	Okolona Pest Control Inc	05/26 pest service	05/31/2026	65.00	
030-0320-55800-00	K COM Technologies Inc	3 Year Genetec camera renewal - HandiVan - Sept to Dec 2026	06/30/2026	65.28	0000093314
030-0320-61000-00	Office Specialists, Inc.	pens, trash bags	06/30/2026	57.22	
030-0320-61000-00	Office Specialists, Inc.	binder clips, correction tape, hole punch, notebooks, forks	06/30/2026	349.47	
030-0320-61000-00	Office Specialists, Inc.	notebooks	06/30/2026	22.12	
030-0320-62500-00	Napa Auto Parts	serpentine belt	05/31/2026	30.69	
030-0320-62500-00	Napa Auto Parts	motor assembly #469	06/30/2026	77.79	
030-0320-62500-00	Napa Auto Parts	heater selector #469	06/30/2026	55.89	
030-0320-62500-00	Napa Auto Parts	heater connector #469	06/30/2026	16.89	
030-0320-62500-00	Napa Auto Parts	check valve #469	06/30/2026	6.59	
030-0320-62500-00	Napa Auto Parts	heater connector #469	06/30/2026	16.89	
030-0320-62500-00	Advance Auto Parts	pigtails #469	06/30/2026	16.88	
030-0320-62510-00	Herr Petroleum Corp	269.3 gal unleaded ethanol	06/30/2026	998.28	0000093163
030-0320-62510-00	Herr Petroleum Corp	287.2 gal unleaded ethanol	06/30/2026	1,001.00	0000093163
030-0320-62510-00	Herr Petroleum Corp	279.9 gal unleaded ethanol	06/30/2026	1,001.44	0000093163
030-0320-62510-00	Herr Petroleum Corp	358.6 gal unleaded ethanol	06/30/2026	1,249.84	0000093163
030-0320-62510-00	Herr Petroleum Corp	139.4 gal unleaded ethanol	05/31/2026	544.55	0000093163
030-0320-62510-00	Herr Petroleum Corp	310.4 gal unleaded ethanol	05/31/2026	1,212.53	0000093163
030-0320-65000-00	Office Specialists, Inc.	stain/odor remover	05/31/2026	176.00	
Subtotal for Division: 0320				7,850.34	
030-0370-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	69.31	
030-0370-54500-00	Kraig Boynton	mileage - HSTP meeting - Peoria IL - KBoynton	06/30/2026	38.79	
030-0370-55500-00	Getz Fire Equipment Co., Inc.	annual fire extinguisher service, fire extinguisher	06/30/2026	407.00	
030-0370-55700-00	J F Ahern	05/26 fire alarm inspection	06/30/2026	317.50	
030-0370-55800-00	Cummins Sale & Service	7/26 -12/26 - Insite Lite service	06/30/2026	400.00	
030-0370-55800-00	K COM Technologies Inc	3 Year Genetec camera renewal - Fixed Route Transit - Sept to De	06/30/2026	65.28	0000093314
030-0370-57500-00	Cintas, Inc	06/26 service	06/30/2026	231.39	
030-0370-57500-00	Cintas, Inc	06/26 service	06/30/2026	325.71	
030-0370-61000-00	Office Specialists, Inc.	forks	06/30/2026	54.48	
030-0370-61000-00	Office Specialists, Inc.	forks	06/30/2026	54.48	
030-0370-62500-00	B&B Truck and Trailer Galesburg	ABS sensor kit #1107	06/30/2026	19.18	
030-0370-62500-00	B&B Truck and Trailer Galesburg	ABS sensor kit #1107	06/30/2026	19.18	

Account Number	Vendor	Description	Date	Amount	PO No
030-0370-62500-00	B&B Truck and Trailer Galesburg	fp coup #1107	06/30/2026	9.60	
030-0370-62500-00	Napa Auto Parts	relay	05/31/2026	41.99	
030-0370-62500-00	Napa Auto Parts	return of relay	05/31/2026	-41.99	
030-0370-62500-00	Napa Auto Parts	shock, brake pad #2004	06/30/2026	279.62	
030-0370-62500-00	Gillig	def head unit	06/30/2026	988.12	
030-0370-62510-00	Herr Petroleum Corp	765.8 gal diesel #2	06/30/2026	3,315.97	0000093163
030-0370-62510-00	Herr Petroleum Corp	409.7 gal diesel #2	05/31/2026	1,945.66	0000093163
030-0370-65000-00	Office Specialists, Inc.	vandal remover	05/31/2026	81.60	
030-0370-66000-00	Galesburg Electric, Inc.	receptacle box, wire mold, blanks, fittings	05/31/2026	1,058.08	
Subtotal for Divison: 0370				9,680.95	
Subtotal for Fund 030				18,975.77	
054-0000-51000-00	Great Eastern Mgmt., Inc.	Tab Bank	06/30/2026	240.00	
054-0000-51000-00	US Sterling Capital Corp., Inc.	Reliance Bank	06/30/2026	240.00	
054-0000-54500-00	Thomas Simkins	mileage - 2/26 - 6/1/26 special projects Galesburg - TSimkins	06/30/2026	406.00	
054-0000-54500-00	Thomas Simkins	mileage -secure trees Stonleaf Nursery - Goodfield IL - TSimkins	06/30/2026	102.95	
054-0000-54500-00	Thomas Simkins	mileage -secure trees Stonleaf - Goodfield IL &Peoria - TSimkins	06/30/2026	110.93	
054-0000-54500-00	Thomas Simkins	mileage -secure trees Stonleaf Nursery - Goodfield IL - TSimkins	06/30/2026	102.95	
054-0000-54500-00	Thomas Simkins	mileage -secure trees Stonleaf Nursery - Goodfield IL - TSimkins	06/30/2026	102.95	
054-0000-63500-00	Timanda Landscaping & Garden Cer	mulch	06/30/2026	75.00	
054-0000-63500-00	Timanda Landscaping & Garden Cer	Tree	06/30/2026	79.95	
Subtotal for Divison: 0000				1,460.73	
Subtotal for Fund 054				1,460.73	
058-0000-51000-00	Great Eastern Mgmt., Inc.	One World Bank	06/30/2026	260.38	
058-0000-71000-00	Truck Centers, Inc	Trade of 2008 International Workstar 4300 w/10ft plow and spread	06/30/2026	-12,000.00	0000093100
058-0000-71000-00	Truck Centers, Inc	2026 Freightliner 108SD+ (as per bid specifications)	06/30/2026	100,954.00	0000093100
Subtotal for Divison: 0000				89,214.38	
Subtotal for Fund 058				89,214.38	
059-0000-20103-00	Mechanical Service Inc	Retainage - Water Piping Replacement - PSB(GPD Side) App 2	06/30/2026	-2,018.08	
059-0000-55700-00	Mechanical Service Inc	Water Piping Replacement in Public Safety Building (GPD Side	06/30/2026	20,180.76	0000093281
Subtotal for Divison: 0000				18,162.68	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 059				<u>18,162.68</u>	
061-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Water - Jan to Dec 2027	06/30/2026	696.33	0000093314
061-0000-10701-00	IL Rural Water Assn.	1/27 - 6/27 - membership dues	06/30/2026	295.00	
061-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Water - Jan to Dec 2028	06/30/2026	696.33	0000093314
061-0000-10701-00	K COM Technologies Inc	3 Year Genetec camera renewal - Water - Jan to Aug 2029	06/30/2026	464.21	0000093314
061-0000-15701-00	Aramco Inc	New Scorpion II Trailer Attenuator and Wanco Arrow Board as per	06/30/2026	34,006.00	0000093246
061-0000-20101-00	PHYLISS HINES HERSLOW	Refund Check 022871-000, 1348 E KNOX ST	06/18/2026	9.10	
061-0000-20101-00	FOLLMER SUHOMSKI INVESTM	Refund Check 062167-014, 510 IRWIN ST	06/22/2026	122.92	
061-0000-20101-00	JAMES LAZZARI	Refund Check 065218-000, 89 CIRCLE DR	06/25/2026	99.97	
061-0000-20101-00	TOMPKINS STATE BANK	Refund Check 011151-000, 439 MAYO DR	06/17/2026	21.73	
061-0000-20101-00	JOHN STEGALL	Refund Check 050641-001, 1171 DAYTON DR	06/10/2026	71.10	
061-0000-20101-00	NOLAN TABB	Refund Check 008709-001, 1447 N KELLOGG ST	06/04/2026	31.80	
061-0000-20101-00	CHARLES SCHLEICH	Refund Check 070136-000, 2180 DANIEL DR NORTH	06/16/2026	123.19	
061-0000-20101-00	NICOLE SCHNACK	Refund Check 068198-000, 135 LORRAINE DR	06/25/2026	116.57	
061-0000-20101-00	KIM SHARP BECERRA	Refund Check 062923-001, 956 W SOUTH ST	06/22/2026	744.76	
061-0000-20101-00	MICHAEL WILSON	Refund Check 059051-000, 867 W NORTH ST	06/25/2026	56.71	
061-0000-20101-00	RYAN TRACY	Refund Check 068102-000, 913 JEFFERSON ST	06/04/2026	141.73	
061-0000-20101-00	CYRUS SALAZAR	Refund Check 067499-000, 1709 N PRAIRIE ST	06/10/2026	31.19	
061-0000-20101-00	SHERYL SMITH	Refund Check 052906-003, 1453 BEECHER AVE	06/24/2026	37.77	
061-0000-20101-00	FOUR SEASONS REALTY INC	Refund Check 068785-000, 778 E FOURTH ST	06/10/2026	83.91	
061-0000-20101-00	SUSAN CUNNINGHAM	Refund Check 036304-011, 973 N FARNHAM ST	06/22/2026	124.97	
061-0000-20101-00	JALEA DAVIS	Refund Check 069360-000, 523 IOWA CT	06/16/2026	783.09	
061-0000-20101-00	MELODY DIEHL	Refund Check 008538-000, 1061 BROWN AVE	06/22/2026	2.92	
061-0000-20101-00	NATHANIEL COON	Refund Check 067049-000, 51 COUNTRY ELMS EST	06/24/2026	78.56	
061-0000-20101-00	LARRY JOHNSON	Refund Check 042530-001, 1012 W BROOKS ST	06/22/2026	104.66	
061-0000-20101-00	SHIRLEY EMKEN	Refund Check 057210-000, 1685 N FARNHAM ST	06/18/2026	99.10	
061-0000-20101-00	DERRICK FITCHPATRICK	Refund Check 061261-000, 388 DAY ST	06/10/2026	42.90	
061-0000-20101-00	CAITLYNNE CALVIN	Refund Check 068757-000, 203 N ARTHUR AVE	06/24/2026	33.62	
061-0000-20101-00	BRICKYARD ENTERPRISES LLC	Refund Check 059818-016, 1156 E LOSEY ST	06/10/2026	89.97	
061-0000-20101-00	GARY BROWN	Refund Check 067799-000, 1047 SWEETBRIAR PL	06/16/2026	94.75	
061-0000-20101-00	PEGGY BARTON	Refund Check 064922-000, 1538 ORIOLE DR	06/16/2026	85.96	
061-0000-20101-00	PHILIS BRAMLETT ESTATE	Refund Check 062338-000, 874 FRANK ST	06/22/2026	82.92	
061-0000-20101-00	BEVERLY BENNETT	Refund Check 050612-000, 790 OAK ST	06/10/2026	23.44	
061-0000-20101-00	JULIA AQUINO	Refund Check 067066-000, 1507 MCKNIGHT ST	06/16/2026	60.43	
061-0000-20101-00	PATRICIO NDONGO	Refund Check 069469-000, 596 N CEDAR ST 3	06/17/2026	35.61	
061-0000-20101-00	JAMES NALLEY JR	Refund Check 013045-001, 691 JEFFERSON ST	06/24/2026	4.87	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	BRISK KAISER	Refund Check 059987-000, 703 CLARK ST	06/24/2026	5.88	
061-0000-20101-00	SYDNEY HARRIS	Refund Check 067816-000, 652 S PEARL ST	06/10/2026	119.20	
061-0000-20101-00	JACLYN JONES	Refund Check 034735-001, 1074 W SOUTH ST	06/24/2026	22.94	
061-0000-20101-00	ANDREW MILIAN	Refund Check 065526-000, 1172 DAYTON DR	06/25/2026	81.57	
061-0000-20101-00	JAMES NALLEY JR	Refund Check 013045-001, 691 JEFFERSON ST	06/24/2026	91.85	
061-0000-20101-00	FREEDOM 2030 HOLDINGS LLC	Refund Check 070199-000, 2135 BAIRD AVE	06/22/2026	120.87	
061-0000-20101-00	SHERYL HUGHS	Refund Check 070045-000, 968 E GROVE ST	06/10/2026	143.52	
061-0000-20101-00	JENNIFER MITCHELL	Refund Check 065849-001, 1428 BROWN AVE	06/16/2026	97.30	
061-0000-20101-00	JULIE HALEY	Refund Check 010250-002, 30 N ELM ST	06/16/2026	102.17	
061-0000-20101-00	MICHAEL GUMM	Refund Check 070251-000, 875 ENTERPRISE AVE	06/16/2026	142.87	
061-0000-20101-00	RAUL MARTINEZ	Refund Check 011565-002, 712 MAPLE AVE	06/18/2026	30.12	
061-0000-20101-00	MELCHIOR LLC	Refund Check 068058-002, 1464 RUSSELL AVE	06/22/2026	122.92	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Sawyer Savings Bank	06/30/2026	240.00	
061-0000-51000-00	Donohue & Associates, Inc	2026 CONSULTING SERVICES AGREEMENT FOR SCADA MAI	06/30/2026	555.00	0000093226
061-0000-51000-00	Mid-West Truckers Association, Inc.	05/11 - drug & alcohol services	06/30/2026	37.50	
061-0000-51010-00	Jording Law PLLC	05/26 legal services	06/30/2026	350.00	
061-0000-51500-00	Sebis Direct Inc	05/26 - UB printing services	06/30/2026	1,178.75	
061-0000-52000-00	OnSite Partners ProjectCo LLC	05/26 service	05/31/2026	13,113.76	
061-0000-52300-00	Nicor Gas	05/26 service - acct #20-72-70-1000 9	05/31/2026	63.67	
061-0000-52500-00	Galesburg Sanitary Dist.	05/26 service	05/31/2026	99.01	
061-0000-55000-00	IL Rural Water Assn.	7/26 - 12/26 - membership dues	06/30/2026	295.00	
061-0000-55500-00	Altorfer Inc.	2026 MARCH - MAINTENANCE ON FOUR GENERATORS	06/30/2026	1,359.00	0000092471
061-0000-55500-00	Altorfer Inc.	2026 MARCH - MAINTENANCE ON FOUR GENERATORS	06/30/2026	1,309.00	0000092471
061-0000-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	40.00	
061-0000-55700-00	Mechanical Service Inc	Inspect DOAS, repair unit for heating issues	06/30/2026	710.00	
061-0000-55800-00	K COM Technologies Inc	3 Year Genetec camera renewal - Water - Sept to Dec 2026	06/30/2026	232.09	0000093314
061-0000-61000-00	Office Specialists, Inc.	folders	06/30/2026	27.98	
061-0000-61000-00	Office Specialists, Inc.	tape dispenser, copy paper, disinfectant wipes	06/30/2026	73.59	
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE (CL SI) - DELIVERED	06/30/2026	629.00	0000093168
061-0000-66000-00	Galesburg Builders Supply, Inc	PV-SI 2.0 CY	06/30/2026	468.00	
061-0000-66000-00	Galesburg Builders Supply, Inc	washed gravel	05/12/2026	190.44	
061-0000-66000-00	Core & Main	curb box lids, plugs	06/30/2026	372.69	
061-0000-66000-00	Core & Main	adapters, curb stops	06/30/2026	3,412.84	
061-0000-66000-00	Core & Main	trpl cables	06/30/2026	45.00	
061-0000-66000-00	Core & Main	couplers	06/30/2026	1,027.14	
061-0000-66000-00	Core & Main	gaskets, grip ring accessory packs	06/30/2026	1,704.00	
061-0000-66000-00	Core & Main	tap sleeve flanges	06/30/2026	1,202.41	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-66000-00	Core & Main	flg kits	06/30/2026	200.00	
061-0000-66000-00	Galesburg Builders Supply, Inc	washed gravel 4.47 TON	05/26/2026	231.32	
061-0000-66000-00	Grainger Inc	fan motor	06/30/2026	190.42	
061-0000-66000-00	Galesburg Builders Supply, Inc	premier cold mix .580 TON	05/26/2026	98.60	
061-0000-66500-00	Core & Main	SMARTSHORE SHORING KIT	06/30/2026	10,265.00	0000093308
061-0000-66500-00	Birkeys Farm Store, Inc	Trade allowance for 2014 Bush Hog 12815 #185	06/30/2026	-9,000.00	0000093307
061-0000-66500-00	Birkeys Farm Store, Inc	2026 Bush Hog 4115 Mower #185	06/30/2026	23,500.00	0000093307
061-0000-66700-00	Core & Main	2026 Misc Meter Needs (Blanket PO. Will order as needed)	06/30/2026	26,800.00	0000093197
061-0000-68500-00	USA Bluebook, Inc.	Misc. Chemicals	06/30/2026	163.28	
061-0000-68500-00	Alexander Chemical Corp	2026 Annual Supply of Gas Chlorine (as per bid specification).	06/30/2026	5,130.00	0000093205
061-0000-83100-00	AMP Companies Inc	hooked up meter & ran line - 441 E Grove	06/30/2026	525.73	
Subtotal for Divison: 0000				<u>127,519.52</u>	
Subtotal for Fund 061				<u><u>127,519.52</u></u>	
067-0000-20101-00	JAMES NALLEY JR	Refund Check 013045-001, 691 JEFFERSON ST	06/24/2026	7.34	
067-0000-51500-00	Sebis Direct Inc	05/26 - UB printing services	06/30/2026	589.28	
067-0000-59501-00	Knox County Landfill	05/26 service acct #121	05/31/2026	32,410.29	
Subtotal for Divison: 0000				<u>33,006.91</u>	
Subtotal for Fund 067				<u><u>33,006.91</u></u>	
078-0000-56534-00	Illinois Municipal League Risk Man	06/26 service DOL 01/29/26	06/30/2026	1.00	
078-0000-56534-00	Illinois Municipal League Risk Man	06/26 service DOL 10/13/25 - 25050M849382	06/30/2026	863.11	
078-0000-56534-00	Illinois Municipal League Risk Man	06/26 service DOL 01/03/24 claim#24050M407688	06/30/2026	115.50	
078-0000-56534-00	Illinois Municipal League Risk Man	06/26 service DOL 10/25/25 - 25050N254106	06/30/2026	25.00	
Subtotal for Divison: 0000				<u>1,004.61</u>	
Subtotal for Fund 078				<u><u>1,004.61</u></u>	
Report Total:				<u><u><u>603,178.03</u></u></u>	

Advance Checks and ACH Payments as of 7/6/2026

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/11/2026	0	Bryon Fuller	roundtrip mileage to Creve Coeur, MO IME	078-0000-56535	334.95
6/11/2026	0	Chuck Humes	06/09 - umped softball - 2 games	019-1940-51400	80.00
6/11/2026	10029	J W Summy Contracting Corp.	DCEO rehab work for 79 W Third St. Items 27 - 31 & 34 will not b	013-0000-83100	57,335.00
6/11/2026	10029	J W Summy Contracting Corp.	CO#1 DCEO rehab work for 79 W Third St. Delete (-\$15,500.00) Dry	013-0000-83100	2,350.00
6/11/2026	102799	Knox County Records Office	total of 1 water/sewer/refuse lien released	061-0000-51000	63.00
6/11/2026	102799	Knox County Records Office	total of 9 water/sewer/refuse lien filed	061-0000-51000	75.00
6/11/2026	102799	Knox County Records Office	total of 3 water/sewer/refuse lien filed	061-0000-51000	63.00
6/11/2026	102800	Mitchell B Rotman MD	06/22 workers comp IME	078-0000-56535	2,200.00
6/11/2026	0	Roger Fitzsimmons	Local HRAP for Roofing project at 256 N Ivan	023-0000-83100	6,000.00
6/11/2026	102801	Secretary of State	license plate for trailer	061-0000-51000	8.00
6/11/2026	102802	Secretary of State	registration fee for trailer	061-0000-51000	165.00
6/12/2026	0	Darrin Clayton	Non Safety Toe Boots	001-0605-67500	77.34
6/18/2026	0	Breakthru Beverage Illinois, LLC	liquor for golf concessions	019-1920-64125	201.00
6/18/2026	0	Chuck Humes	06/16 - umped softball - 2 games	019-1940-51400	80.00
6/18/2026	0	Direct Energy Business	05/26 service acct #1872602	061-0000-52000	17,503.28
6/18/2026	0	Direct Energy Business	04/26 service - acct #1872602	061-0000-52000	20,642.90
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 160	061-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 510	058-0000-88300	728.27
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 508	058-0000-88300	674.90
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 409	058-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 250	058-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 150	061-0000-88300	665.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 532	058-0000-88300	804.03
6/18/2026	0	Enterprise Fleet Management	05/26 Lease - 590	058-0000-88300	260.16
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 254	058-0000-88300	674.46
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 189	061-0000-88300	674.90
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 117	058-0000-88300	779.32
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 166	061-0000-88300	728.27
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 590	058-0000-88300	733.46
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 575	058-0000-88300	674.90
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 572	058-0000-88300	698.86
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 404	058-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	05/26 DMV Reg Fee - 117	001-0450-51000	173.00
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 36	058-0000-88300	572.11
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 100	058-0000-88300	623.78
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 253	058-0000-88300	728.36
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 403	058-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 400	058-0000-88300	674.90
6/18/2026	0	Enterprise Fleet Management	05/26 DMV Reg Fee - 590	019-1965-51000	173.00
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 405	058-0000-88300	485.20

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 255	058-0000-88300	428.12
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 49	058-0000-88300	702.10
6/18/2026	0	Enterprise Fleet Management	05/26 Lease - 117	058-0000-88300	502.55
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 408	058-0000-88300	491.77
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 118	058-0000-88300	674.90
6/18/2026	0	Enterprise Fleet Management	06/26 Lease - 402	058-0000-88300	491.77
6/18/2026	0	Euclid Beverage	liquor for golf concessions	019-1920-64125	588.05
6/18/2026	0	Euclid Beverage	liquor for golf concessions	019-1920-64125	484.95
6/18/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	96.20
6/18/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	527.20
6/18/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	472.90
6/18/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	48.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1940-84000	4.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1950-84000	645.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1930-84000	10.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1940-84000	(15.00)
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1940-84000	17.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1925-84000	69.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1940-84000	25.00
6/18/2026	0	Illinois Department of Revenue	05/26 sales tax	019-1920-84000	4,426.00
6/18/2026	0	Illinois Dept Employment Security	1st quarter unemployment taxes	078-0000-47400	22,979.28
6/18/2026	102853	Knox County Collector	property taxes - VL formerly 179 N Cherry St - pin - 99-10-478-002	024-0000-84500	161.18
6/18/2026	102853	Knox County Collector	property taxes - VL W of 2246/2286 Promenade - pin 99-04-202-018	024-0000-84500	123.20
6/18/2026	102853	Knox County Collector	property taxes - 1057 Emery St - pin - 99-16-384-010	024-0000-84500	169.52
6/18/2026	102853	Knox County Collector	property taxes - VL formerly 946 S Pearl St - pin -99-14-352-012	024-0000-84500	43.54
6/18/2026	102853	Knox County Collector	property taxes - VL formerly 494 Clark St - pin - 99-10-326-029	024-0000-84500	175.08
6/18/2026	102855	Knox County Recorders Office	recording fee	001-0160-51000	63.00
6/18/2026	102854	Knox County Recorders Office	recording fee	001-0160-51000	63.00
6/18/2026	0	Motorola Solutions, Inc	Starcom Radios	059-0000-71000	414,560.40
6/18/2026	0	Motorola Solutions, Inc	Starcom Radios	016-0000-71000	26,900.17
6/18/2026	0	Motorola Solutions, Inc	Starcom Radios	012-0000-71000	178,637.67
6/18/2026	0	Nathaniel Clark	06/17 - umped softball - 2 games	019-1940-51400	80.00
6/18/2026	0	Nathaniel Clark	06/09 - umped softball - 2 games	019-1940-51400	80.00
6/18/2026	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
6/18/2026	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
6/18/2026	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
6/18/2026	0	T TECH	05/26 UB ACH Fees	061-0000-51000	835.67
6/18/2026	0	T TECH	05/26 UB ACH Fees	067-0000-51000	417.83
6/18/2026	102856	Timpte	2 Custom Asphalt Tarp Systems for Dump Trucks	001-0450-66500	10,707.42
6/18/2026	0	UMB Bank, N.A.	BDS SRS 2016 Interest	043-0000-87300	88,856.26
6/18/2026	0	UMB Bank, N.A.	BDS SRS 2023 Interest	044-0000-87300	104,000.00
6/18/2026	0	UMB Bank, N.A.	BDS SRS 2015 Interest	061-0000-87300	60,131.25

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/18/2026	0	UMR	Retiree stop loss	073-0000-56502	10,032.75
6/18/2026	0	UMR	Employee health insurance claims	074-0000-56503	27,459.05
6/18/2026	0	UMR	Employee prescription claims	074-0000-56505	23,337.28
6/18/2026	0	UMR	Employee stop loss	074-0000-56502	55,191.45
6/18/2026	0	UMR	Retiree health insurance claims	073-0000-56503	6,595.03
6/18/2026	0	UMR	Employee health insurance claims	074-0000-56503	72,150.94
6/18/2026	0	UMR	Retiree prescription claims	073-0000-56505	3,819.75
6/18/2026	0	UMR	Employee dental/vision premium	074-0000-56507	19,669.34
6/18/2026	0	UMR	Retiree admin fee	073-0000-56501	2,600.72
6/18/2026	0	UMR	Retiree health insurance claims	073-0000-56503	1,243.21
6/18/2026	0	UMR	Employee admin fee	074-0000-56501	11,225.92
6/18/2026	0	UMR	Retiree dental/vision premium	073-0000-56507	3,039.98
6/18/2026	0	Waste Management, Inc.	06/26 service cust #64537-23004	061-0000-55700	24.68
6/18/2026	0	Waste Management, Inc.	06/26 service cust #9-06892-63006	061-0000-55700	140.25
6/18/2026	0	Waste Management, Inc.	05/26 service cust #5-33430-33004	067-0000-59502	226,545.47
6/24/2026	0	Bank of Montreal	Amazon - Reverse Osmosis filters for water fountain,	001-0510-65500	33.48
6/24/2026	0	Bank of Montreal	Hy-Vee floral for employee family funeral-Steve Erickson's Mother	001-0115-58500	75.00
6/24/2026	0	Bank of Montreal	Illinois Police Accreditation Coalition - Annual Agency Membership Dues - Re	001-0510-55000	(102.80)
6/24/2026	0	Bank of Montreal	PRI - Police Records Management Personnel Class -AAlldridge	001-0550-54500	195.00
6/24/2026	0	Bank of Montreal	MENARDS-BATTERIES, BOLTS, NUTS	019-1915-65500	24.35
6/24/2026	0	Bank of Montreal	Amazon - Alarm Box Parts Ticket 20383	001-0510-61700	101.20
6/24/2026	0	Bank of Montreal	State Food Safety.com Food Handlers certificates for 15 recreation attendants	019-1905-54500	157.35
6/24/2026	0	Bank of Montreal	Google You Tube TV Monthly Subscription	019-1920-55800	82.99
6/24/2026	0	Bank of Montreal	Amazon - Ergo Mice Ticket 20427	001-0207-61700	175.90
6/24/2026	0	Bank of Montreal	Best Western 4 night stay for Sgt. Ruggles to attend training in Elgin minus fee:	001-0510-54500	432.00
6/24/2026	0	Bank of Montreal	Tri Tech - Monthly Maintenance Fee	019-1920-55800	27.50
6/24/2026	0	Bank of Montreal	Amazon - Drain Cleaner	001-0304-65000	8.52
6/24/2026	0	Bank of Montreal	Menards - Misc. Supplies for Bicycle Storage	001-0510-66500	61.25
6/24/2026	0	Bank of Montreal	Amazon - iPad Keyboards Ticket 20520	001-0207-61700	1,019.96
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	030-0370-51000	92.42
6/24/2026	0	Bank of Montreal	Lowes- check valve	061-0000-66000	29.98
6/24/2026	0	Bank of Montreal	Hy-Vee tax - Egugliotta	001-0000-10407	6.75
6/24/2026	0	Bank of Montreal	Activity Messenger-1/27 -4/27 subscription - online newsletter/forms	1905-55 019-0000-10701	595.00
6/24/2026	0	Bank of Montreal	Kaser Power Equipment- New carburetor for paint machine engine unit # 310	001-0450-62500	313.60
6/24/2026	0	Bank of Montreal	Hy-Vee - beverages & snacks for Police Week	001-0510-68000	61.37
6/24/2026	0	Bank of Montreal	Amazon- Misc. Supplies for ERC event	001-0120-58500	30.73
6/24/2026	0	Bank of Montreal	MENARDS-PUSH MOWER	019-1915-66500	219.99
6/24/2026	0	Bank of Montreal	Menards - Marking paint for tree locates	054-0000-66000	7.99
6/24/2026	0	Bank of Montreal	Illinois Police Accreditation Coalition - Annual Agency Membership Fee	001-0510-55000	102.80
6/24/2026	0	Bank of Montreal	Farm King - Trees	054-0000-63500	559.96
6/24/2026	0	Bank of Montreal	Menards/fuel transfer pump, batteries, funnel, seafoam, tire gauge, battery main	019-1920-65500	121.13
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby goodie bag prizes (sunglasses)	019-1940-64000	479.92

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Menards- Misc. supplies	061-0000-66000	12.15
6/24/2026	0	Bank of Montreal	Menards - Pine Cleaner, Plates, Cutlery	001-0450-65000	61.05
6/24/2026	0	Bank of Montreal	Farm King- Bracket for new trailer plug unit # 174	061-0000-62500	6.49
6/24/2026	0	Bank of Montreal	Menards- Misc. supplies	061-0000-66000	169.50
6/24/2026	0	Bank of Montreal	Amazon - Clerks Keyboards Ticket 20458	057-0000-61700	155.99
6/24/2026	0	Bank of Montreal	UPS Store - shipping out RMA item	001-0207-53000	16.14
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	39.50
6/24/2026	0	Bank of Montreal	Amazon - Citation Printer Paper	001-0510-61000	66.95
6/24/2026	0	Bank of Montreal	Fox 40 - Whistles for lifeguards (Danielle)	019-1950-67500	337.13
6/24/2026	0	Bank of Montreal	Fastenal- New transmission bolts for unit # 131	018-0000-62500	21.30
6/24/2026	0	Bank of Montreal	CASEYS-OT PIZZA for Fishing Derby - 8 employees	019-1915-68000	46.80
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	061-0000-20102	312.03
6/24/2026	0	Bank of Montreal	Amazon- Hip packs and whistles for lifeguards (Danielle)	019-1950-67500	45.99
6/24/2026	0	Bank of Montreal	Fastenal- Bolts for transmission housing unit # 131	018-0000-62500	13.75
6/24/2026	0	Bank of Montreal	Microsoft - Danielle Tanzel - Office365 license	019-1905-55800	11.39
6/24/2026	0	Bank of Montreal	GirlDad Creative - Challenge Coins for Officers for National Police Week	015-0000-58500	522.50
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby Misc. prizes	019-1940-64000	466.43
6/24/2026	0	Bank of Montreal	Quickscores - Adult Softball Spring/Summer 2026 service	019-1905-55000	56.00
6/24/2026	0	Bank of Montreal	Farm King Supply- Fittings to repair water line on unit # 131	018-0000-62500	7.78
6/24/2026	0	Bank of Montreal	Thomson Reuters - 1 x 2026 Law Book	001-0510-67000	1,651.35
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	001-0000-20102	1,384.92
6/24/2026	0	Bank of Montreal	Fareway - Food for Public Works Week Luncheon	001-0450-68000	167.24
6/24/2026	0	Bank of Montreal	Menards - Central Oil Dry	001-0605-65000	82.90
6/24/2026	0	Bank of Montreal	Farm King Supply- Woodruff key for unit # 131	018-0000-62500	5.38
6/24/2026	0	Bank of Montreal	Hy-Vee - Hot Dog Buns / Coffee Supplies	019-1920-64125	47.46
6/24/2026	0	Bank of Montreal	S&S Supply- Brake cleaner and washer fluid for shop	001-0445-63000	242.76
6/24/2026	0	Bank of Montreal	Farm King Supply- Full thread bolt for unit # 131	018-0000-62500	12.54
6/24/2026	0	Bank of Montreal	Hy-Vee - Coffee Supplies and Plates for F&B	019-1920-64125	31.46
6/24/2026	0	Bank of Montreal	Titleist Golf Balls for resale	019-1920-64000	84.19
6/24/2026	0	Bank of Montreal	Amazon - HeadSet Cables Ticket 20469	057-0000-61700	238.80
6/24/2026	0	Bank of Montreal	Hy-Vee - Sponges for Cleaning	019-1920-65000	6.99
6/24/2026	0	Bank of Montreal	Phillips 66 fuel for test well generator	061-0000-62510	234.38
6/24/2026	0	Bank of Montreal	Lowes - Misc. supplies	061-0000-66000	81.46
6/24/2026	0	Bank of Montreal	Holt Supply-check valve	061-0000-66000	54.36
6/24/2026	0	Bank of Montreal	Callaway Golf - Golf Balls for resale	019-1920-64000	1,089.54
6/24/2026	0	Bank of Montreal	Day Break fuel for truck #188	061-0000-62510	130.06
6/24/2026	0	Bank of Montreal	Menards - Central Dorm Misc. materials	001-0605-66000	125.36
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	016-0000-20102	26.47
6/24/2026	0	Bank of Montreal	Amazon - bike rack for CSO car	001-0510-66500	269.99
6/24/2026	0	Bank of Montreal	Microsoft - Scott Seiberlich - Office365 License	061-0000-55800	11.39
6/24/2026	0	Bank of Montreal	Quadient - 06/26-08/26 Postage Machine Lease	019-1905-88300	47.88
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	69.22

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	MENARDS-DRILL BITS	019-1915-66500	16.98
6/24/2026	0	Bank of Montreal	SHERWIN WILLIAMS- paint roller	019-1915-65500	5.01
6/24/2026	0	Bank of Montreal	Titleist Golf Balls for resale	019-1920-64000	125.66
6/24/2026	0	Bank of Montreal	FireHose Direct - 26-15 inline gauges	021-0000-66500	1,220.88
6/24/2026	0	Bank of Montreal	MEARDS-HITCH RECEIVER, SHARPIE MARKERS	019-1915-66500	37.48
6/24/2026	0	Bank of Montreal	Bound Tree - Misc. EMS Supplies	001-0605-68600	163.99
6/24/2026	0	Bank of Montreal	Little Caesars - Pizza for all staff training	019-1950-64000	115.84
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	061-0000-20102	408.34
6/24/2026	0	Bank of Montreal	Amazon - External SSDs - ticket 20022	001-0510-61700	1,179.96
6/24/2026	0	Bank of Montreal	Amazon - Phone Mounts - Ticket 20633	057-0000-61700	40.52
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	75.00
6/24/2026	0	Bank of Montreal	Hy-Vee - Hot Chocolate and Hot Dog Buns	019-1920-64125	28.72
6/24/2026	0	Bank of Montreal	Menards - Wasp & Hornet Spray	030-0370-66000	20.16
6/24/2026	0	Bank of Montreal	LOWES-EXTENSION CORDS, HOSE END	019-1950-66000	24.34
6/24/2026	0	Bank of Montreal	Farm King- New taillight for trailer # 157	061-0000-62500	11.89
6/24/2026	0	Bank of Montreal	Amazon - folders and labels for new sex assault handouts	001-0510-61000	188.92
6/24/2026	0	Bank of Montreal	Sling- monthly subscription for online scheduling service	019-1905-55800	174.79
6/24/2026	0	Bank of Montreal	Amazon - Forks	001-0510-61000	24.69
6/24/2026	0	Bank of Montreal	Amazon - Pinboard, magnet tape	001-0510-61000	78.44
6/24/2026	0	Bank of Montreal	PGA of America - 1/27 - 6/27 Yearly Dues Bluedtke 1920-55000	019-0000-10701	282.87
6/24/2026	0	Bank of Montreal	Amazon- laminated pouches for program signage	019-1940-64000	54.95
6/24/2026	0	Bank of Montreal	Amazon - Headset Cables and Headset Ticket 20429	057-0000-61700	266.39
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	001-0000-20102	1,528.51
6/24/2026	0	Bank of Montreal	Amazon- 100 Pk 10x13 Manilla Envelopes	001-0505-61000	18.44
6/24/2026	0	Bank of Montreal	LOWES-HOSE BIBB	019-1915-66000	12.98
6/24/2026	0	Bank of Montreal	Tractor Supply-fuel	061-0000-62510	49.99
6/24/2026	0	Bank of Montreal	Lowes - Fremont screws & studs	001-0605-66000	24.53
6/24/2026	0	Bank of Montreal	ULINE-FLAGGING RIBBON	019-1915-66000	128.59
6/24/2026	0	Bank of Montreal	MENARDS-GLOVES, EAR PLUGS	019-1965-67500	20.84
6/24/2026	0	Bank of Montreal	Tangled Root - Regional City Managers Lunch, Eric Hanson & Cathy St. George	001-0110-54500	37.42
6/24/2026	0	Bank of Montreal	Menards - Central Misc. supplies for Flag pole repair	001-0605-65500	17.91
6/24/2026	0	Bank of Montreal	Heart of IL SHRM - Training Class - JPease	001-0120-54500	30.00
6/24/2026	0	Bank of Montreal	Mitchell1- 5/26 - 12/26 Pro Demand computer diagnostics	001-0445-55800	1,020.00
6/24/2026	0	Bank of Montreal	Microsoft - Amanda Jennings and Jamie Colwell - Office365 Licenses	001-0550-55800	22.79
6/24/2026	0	Bank of Montreal	WILSON PAPER-NO PARKING BAGS	019-1915-66000	20.53
6/24/2026	0	Bank of Montreal	Mtc Communications internet for Oquawka	061-0000-54000	94.45
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	001-0000-20102	611.75
6/24/2026	0	Bank of Montreal	GOLD MEDAL -HOT DOG STEAMER	019-1920-66500	770.00
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby goodie bag prizes (sunglasses)	019-1940-64000	59.99
6/24/2026	0	Bank of Montreal	MENARDS-GREASE GUN HOSE, GREASE GUN	019-1950-66500	20.98
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	019-0000-20102	119.30
6/24/2026	0	Bank of Montreal	Central Illinois HR Conference Registration - AWillett	001-0120-54500	115.00

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Comcast - 05/26 Service	001-0550-54000	31.85
6/24/2026	0	Bank of Montreal	Constellix - Monthly DNS service	001-0207-55800	6.34
6/24/2026	0	Bank of Montreal	Amazon - edge sharpener	019-1975-66500	49.50
6/24/2026	0	Bank of Montreal	Amazon - cutlery & table covers	001-0605-65000	46.88
6/24/2026	0	Bank of Montreal	Hy-Vee - Cake and Accessories for Steve Erickson's Retirement Party	001-0450-58500	78.97
6/24/2026	0	Bank of Montreal	Amazon- laminating sheets for facility signage	019-1950-64000	26.96
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	40.00
6/24/2026	0	Bank of Montreal	MENARDS-BOLTS AND HARDWARE	019-1955-65500	18.00
6/24/2026	0	Bank of Montreal	PRI - Police Records Management Course - ABuccalo	001-0510-54500	159.00
6/24/2026	0	Bank of Montreal	Magnet - cellphone download certification training for Spitzer	001-0510-54500	300.00
6/24/2026	0	Bank of Montreal	Amazon - Clerks Keyboards Ticket 20458	057-0000-61700	155.99
6/24/2026	0	Bank of Montreal	Farm King- New pintle hook and receiver to pull trailer attenuator Unit # 117	001-0450-62500	219.97
6/24/2026	0	Bank of Montreal	Menards - Leather Work Gloves	001-0450-67500	179.88
6/24/2026	0	Bank of Montreal	Amazon - lockout tagout station	001-0450-66500	170.97
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	634.98
6/24/2026	0	Bank of Montreal	Mitchell1- 5/26 - 12/26 Pro Demand computer diagnostics	030-0370-55800	510.00
6/24/2026	0	Bank of Montreal	Amazon - Co-Responder Printer - Ticket 20454	001-0510-61700	147.77
6/24/2026	0	Bank of Montreal	Amazon - Misc. household supplies	001-0605-65000	61.68
6/24/2026	0	Bank of Montreal	Amazon - manifold filter	014-0000-64500	15.19
6/24/2026	0	Bank of Montreal	Hotel Lodging - Reimbursement to Police Pension Fund for Hotel. Please Refer	001-0000-10407	(370.55)
6/24/2026	0	Bank of Montreal	Amazon - Clerk Keyboard - Ticket 20458	057-0000-61700	99.00
6/24/2026	0	Bank of Montreal	TransUnion (TLO) - April 2026 Billing	001-0510-55800	100.00
6/24/2026	0	Bank of Montreal	Menards - Plastic cups, plates & cutlery	001-0450-65000	32.90
6/24/2026	0	Bank of Montreal	Activity Messenger- 5/26 -12/26 subscription - online newsletter/forms	019-1905-55800	833.00
6/24/2026	0	Bank of Montreal	Mitchell1- 1/27 - 4/27 Pro Demand computer diagnostics 445-5580	001-0000-10701	510.00
6/24/2026	0	Bank of Montreal	MENARDS-VINYL TUBING	019-1955-65500	34.98
6/24/2026	0	Bank of Montreal	Menards - Ant Traps	001-0450-65000	5.48
6/24/2026	0	Bank of Montreal	Midstate Manufacturing- Filter cleaning for unit # 549	019-1915-55500	10.00
6/24/2026	0	Bank of Montreal	Loves Travel Stops- Propane for cutting traffic loops	001-0450-65500	70.62
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	138.44
6/24/2026	0	Bank of Montreal	Menards - Landscaping Fabric	019-1915-66000	49.99
6/24/2026	0	Bank of Montreal	Hy-Vee - Plates for F&B Supplies	019-1920-64125	17.98
6/24/2026	0	Bank of Montreal	Illinois Police Accreditation Coalition - Annual Agency Membership Fee	001-0510-55000	102.80
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	15.00
6/24/2026	0	Bank of Montreal	Duo - 4/26 -12/26 MFA annual renewal	001-0207-55800	5,595.00
6/24/2026	0	Bank of Montreal	Amazon - 9 radio holders for new portable radios	016-0000-67500	877.38
6/24/2026	0	Bank of Montreal	Amazon - spray bottles to be returned	001-0000-10407	16.99
6/24/2026	0	Bank of Montreal	Bound Tree - Misc. EMS Supplies	001-0605-68600	1,919.18
6/24/2026	0	Bank of Montreal	Amazon- Hip packs and whistles for lifeguards (Danielle)	019-1950-67500	59.47
6/24/2026	0	Bank of Montreal	Amazon - Misc. household cleaning	001-0605-65000	179.81
6/24/2026	0	Bank of Montreal	Walmart - Misc. Food for Police Week 2 of 2	001-0510-68000	130.67
6/24/2026	0	Bank of Montreal	Menards- step drill bit	061-0000-66500	69.99

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Wal-Mart - Annual Awards Banquet Misc. food items	001-0605-58500	96.90
6/24/2026	0	Bank of Montreal	Comcast - 05/26 Service #25-42	021-0000-54000	9.95
6/24/2026	0	Bank of Montreal	OpenAI - 06/26 -12/26 - ChatGPT subscription	030-0320-55800	135.32
6/24/2026	0	Bank of Montreal	Amazon -Motorola radio belt clips	016-0000-67500	96.19
6/24/2026	0	Bank of Montreal	Amazon - refund of paper plate	001-0205-61000	(39.95)
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	42.80
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	69.22
6/24/2026	0	Bank of Montreal	Walmart - 25-22 Misc. Kitchen supplies	021-0000-68000	116.68
6/24/2026	0	Bank of Montreal	IDPH - EMT renewal - Morrissey	001-0605-55000	21.00
6/24/2026	0	Bank of Montreal	Menards - Rebar tie wire	014-0000-66000	19.38
6/24/2026	0	Bank of Montreal	Heart of Illinois SHRM May Meeting - AWillett	001-0120-54500	30.00
6/24/2026	0	Bank of Montreal	Amazon - Cardstock for fixed route passes	030-0370-61000	31.37
6/24/2026	0	Bank of Montreal	Amazon - Rifle Sling	001-0510-69000	29.09
6/24/2026	0	Bank of Montreal	Go VanGoghs - embroidery on 1 detective coat and 12 SGT chevrons police shirt	001-0510-57500	120.00
6/24/2026	0	Bank of Montreal	Home Depot - 26-18 Fremont patio set	021-0000-61800	798.00
6/24/2026	0	Bank of Montreal	Nevco - Scoreboard repairs	019-1915-55500	629.72
6/24/2026	0	Bank of Montreal	O'Herrons - pants for CS1 and Det. Smith	001-0510-67500	288.96
6/24/2026	0	Bank of Montreal	SQ GARDEN STATION-FLOWERS	019-1915-63500	746.30
6/24/2026	0	Bank of Montreal	Holt Supply - Storm sewer pipe	018-0000-66000	362.88
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	75.00
6/24/2026	0	Bank of Montreal	OpenAI - 06/26 -12/26 - ChatGPT subscription	030-0370-55800	135.32
6/24/2026	0	Bank of Montreal	Cooks & Company Arrangement for Funeral-David Pruett	001-0115-58500	100.00
6/24/2026	0	Bank of Montreal	OpenAI - 01/27 - 05/27 - ChatGPT subscription 320-55800	030-0000-10701	96.65
6/24/2026	0	Bank of Montreal	Glass Specialist - installation of windows	019-1940-55700	100.11
6/24/2026	0	Bank of Montreal	Mitchell1- 5/26 -12/26 Pro Demand computer diagnostics	030-0320-55800	510.00
6/24/2026	0	Bank of Montreal	Amazon- legal notepads for Rec Supervisors	019-1905-61000	12.27
6/24/2026	0	Bank of Montreal	Farm King supply- Bolts for misc. shop supplies	001-0445-63000	4.79
6/24/2026	0	Bank of Montreal	NFA Guest Services - Walters Meal Ticket for five day course	001-0605-54500	275.28
6/24/2026	0	Bank of Montreal	LOWES-TRASH GHRABBERS	019-1925-66500	55.96
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	69.22
6/24/2026	0	Bank of Montreal	Holt supply- Misc. supplies	061-0000-66000	34.90
6/24/2026	0	Bank of Montreal	Vista Print - Flags for entrance of golf shop	019-1905-51500	675.00
6/24/2026	0	Bank of Montreal	SwimCapz - Swim caps for swim team (Danielle)	019-1940-64000	389.55
6/24/2026	0	Bank of Montreal	Allegra - Fixed route Punch Cards	030-0370-51500	163.75
6/24/2026	0	Bank of Montreal	I3 Broadband -05/26 service	061-0000-54000	117.48
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	604.06
6/24/2026	0	Bank of Montreal	Amazon - 9 radio holders see order	016-0000-67500	649.68
6/24/2026	0	Bank of Montreal	Amazon- Misc. Fishing Derby prizes	019-1940-64000	87.00
6/24/2026	0	Bank of Montreal	National Pelra virtual academy 2 - CStGeorge	001-0110-54500	295.00
6/24/2026	0	Bank of Montreal	Elite Ink - Staff shirts first deposit 1/2	019-1950-67500	648.90
6/24/2026	0	Bank of Montreal	Amazon - Gloves	001-0510-67500	47.99
6/24/2026	0	Bank of Montreal	Amazon - UPS Batteries Ticket 19871	001-0207-61700	88.00

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	030-0000-20102	1,302.50
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	019-0000-20102	576.48
6/24/2026	0	Bank of Montreal	Amazon - manila envelopes	001-0115-61000	18.29
6/24/2026	0	Bank of Montreal	Lowes - Blinds	001-0510-61000	223.92
6/24/2026	0	Bank of Montreal	Illinois City/County Management Association Membership - Eric Hanson	001-0110-55000	408.00
6/24/2026	0	Bank of Montreal	Walmart - 25-22 Misc. Kitchen supplies Fremont station	021-0000-68000	54.53
6/24/2026	0	Bank of Montreal	Walmart- Concession supplies for special toppings/theme days	019-1950-64125	25.59
6/24/2026	0	Bank of Montreal	Amazon - 1 case of coffee for break room	001-0510-61000	81.17
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby Misc. prizes	019-1940-64000	34.18
6/24/2026	0	Bank of Montreal	Amazon - Gatorade mix for lifeguards. Dry erase markers for guard boards. (D	019-1950-64000	48.48
6/24/2026	0	Bank of Montreal	Carl Sandburg College - Food Manager certification class for April Harrison	019-1905-54500	145.00
6/24/2026	0	Bank of Montreal	Mitchell1- 1/27 - 4/27 Pro Demand computer diagnostics 320-55800	030-0000-10701	255.00
6/24/2026	0	Bank of Montreal	Amazon - Rifle Sling	001-0510-69000	29.09
6/24/2026	0	Bank of Montreal	LOCK AND KEY SHOP-KEYS	019-1915-66000	20.00
6/24/2026	0	Bank of Montreal	WILSON PAPER- nitrile gloves, PSQ cleaner	019-1955-65000	90.12
6/24/2026	0	Bank of Montreal	LOWES-MULCH	019-1930-63500	360.00
6/24/2026	0	Bank of Montreal	Menards- Pintle hook and ball lock for unit # 505	019-1915-62500	75.81
6/24/2026	0	Bank of Montreal	Remarkable - reMarkable Paper Pro tablet for Parks and Rec	019-1905-61700	489.41
6/24/2026	0	Bank of Montreal	Amazon- sunblock for lifeguards (Danielle)	019-1950-64000	94.99
6/24/2026	0	Bank of Montreal	Phillips 66 fuel for test well generator	061-0000-62510	157.25
6/24/2026	0	Bank of Montreal	Hy-Vee - Outdoor Nature Preschool Misc. snacks	019-1940-64000	29.96
6/24/2026	0	Bank of Montreal	Phillips 66 fuel for test well generator	061-0000-62510	300.00
6/24/2026	0	Bank of Montreal	Amazon - Labels for IT Label Printer	001-0207-61000	113.47
6/24/2026	0	Bank of Montreal	Tractor Supply-Grease	061-0000-65500	69.90
6/24/2026	0	Bank of Montreal	Walmart - coffee, sugar, creamer, etc.	001-0304-65000	111.82
6/24/2026	0	Bank of Montreal	Phillips 66 fuel for truck #153	061-0000-62510	142.03
6/24/2026	0	Bank of Montreal	Titleist Golf Balls for resale	019-1920-64000	449.71
6/24/2026	0	Bank of Montreal	Learn to Serve - Bassett Training for Madilyn Lair	019-1920-54500	14.99
6/24/2026	0	Bank of Montreal	Menards - Zip ties	019-1915-66000	8.95
6/24/2026	0	Bank of Montreal	WILSON PAPER- CLEANING SUPPLIES	019-1950-65000	124.76
6/24/2026	0	Bank of Montreal	MC Sport & More - City Staff Apparel Program	001-0110-58500	1,448.86
6/24/2026	0	Bank of Montreal	Amazon - rubber bands	001-0205-61000	7.43
6/24/2026	0	Bank of Montreal	Farm King Supply- Threaded rod for fans on unit # 131	018-0000-62500	11.80
6/24/2026	0	Bank of Montreal	Farm King- Trailer plug assembly for unit # 174	061-0000-62500	31.99
6/24/2026	0	Bank of Montreal	Farm King Supply - LP tank fill up	001-0450-65000	15.30
6/24/2026	0	Bank of Montreal	PARALLEL AG-PULLEYS	019-1915-65500	128.31
6/24/2026	0	Bank of Montreal	Amazon - Apple Mouse City Council Ticket 20308	001-0207-61700	69.00
6/24/2026	0	Bank of Montreal	Hy-Vee - Breakfast Sandwiches for resale	019-1920-64125	23.98
6/24/2026	0	Bank of Montreal	Amazon - Handivan/Transit Keyboards Ticket 20385	030-0320-61700	74.24
6/24/2026	0	Bank of Montreal	AAIM - HR Seminar Registration - JPease	001-0120-54500	115.00
6/24/2026	0	Bank of Montreal	Phillips 66 fuel for bulk tank	061-0000-62510	213.83
6/24/2026	0	Bank of Montreal	Amazon - note pads	001-0115-61000	19.14

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Mitchell1- 1/27- 4/27 Pro Demand computer diagnostics 370-55800	030-0000-10701	255.00
6/24/2026	0	Bank of Montreal	Comcast - 05/26 Service	001-0630-54000	28.00
6/24/2026	0	Bank of Montreal	Training - National Association of Field Training Officers - FTO Management	001-0510-54500	600.00
6/24/2026	0	Bank of Montreal	MENARDS-BATTERIES, PAINT PAN	019-1950-66000	14.43
6/24/2026	0	Bank of Montreal	Amazon - coffee pot decanter	001-0304-65000	65.65
6/24/2026	0	Bank of Montreal	Duo - 1/27 -3/17 MFA annual renewal 207-55800	001-0000-10701	1,865.00
6/24/2026	0	Bank of Montreal	Quadient - 06/26-08/26 Postage Machine Lease	061-0000-88300	191.52
6/24/2026	0	Bank of Montreal	Amazon - Clerks Keyboards Ticket 20458	057-0000-61700	52.99
6/24/2026	0	Bank of Montreal	Hy-Vee - Hot Dog Buns	019-1920-64125	19.74
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	020-0000-20102	24.02
6/24/2026	0	Bank of Montreal	Midstate Manufacturing- Filter cleaning for unit # 143	001-0450-55500	10.00
6/24/2026	0	Bank of Montreal	Walmart - Misc. Food for Police Week 1 of 2	001-0510-68000	219.87
6/24/2026	0	Bank of Montreal	Menards- Second Saturdays program -garden supplies	019-1940-64000	13.84
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	030-0320-51000	69.22
6/24/2026	0	Bank of Montreal	Menards - Galvanized wire & tubing for tree supports	054-0000-66000	34.87
6/24/2026	0	Bank of Montreal	Amazon - 2 plastic barricades to use on search warrants/srt training	001-0510-66500	123.22
6/24/2026	0	Bank of Montreal	Amazon - Whiteboard , magnets	001-0510-61000	41.65
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	40.00
6/24/2026	0	Bank of Montreal	Elite Ink- staff shirts for recreation attendants final 1/2	019-1930-67500	648.90
6/24/2026	0	Bank of Montreal	Lowes - gauge	061-0000-66000	16.98
6/24/2026	0	Bank of Montreal	Getsling - Sling May scheduling billing	001-0510-55800	68.53
6/24/2026	0	Bank of Montreal	Walmart - Hot dogs for Ball field concessions	019-1940-64125	3.74
6/24/2026	0	Bank of Montreal	Amazon - Clerks Keyboards Ticket 20458	057-0000-61700	52.99
6/24/2026	0	Bank of Montreal	Amazon - Misc. Property Management Supplies	001-0510-61000	21.17
6/24/2026	0	Bank of Montreal	Traffic Safety Store - Traffic cones, bases & collars	014-0000-64500	4,414.22
6/24/2026	0	Bank of Montreal	American Red Cross- Lifeguard Certification x7 for 6 new lifeguards + Daniell	019-1905-54500	336.00
6/24/2026	0	Bank of Montreal	Menards- Fishing Derby Misc. Prizes	019-1940-64000	927.03
6/24/2026	0	Bank of Montreal	AD Starr - Softballs for adult slow-pitch league	019-1940-64000	660.00
6/24/2026	0	Bank of Montreal	Tractor Supply - Misc. supplies	061-0000-66000	99.98
6/24/2026	0	Bank of Montreal	Otter AI - Notes & transcription service	001-0115-55800	30.00
6/24/2026	0	Bank of Montreal	Getsling - Sling May scheduling billing	001-0550-55800	68.52
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby goodie bag prizes (sunglasses)	019-1940-64000	179.97
6/24/2026	0	Bank of Montreal	LOWES-BUCKET	019-1915-66000	9.16
6/24/2026	0	Bank of Montreal	LOWES- screw remover	019-1915-66500	19.98
6/24/2026	0	Bank of Montreal	LOWES- Misc. PAINTING SUPPLIES	019-1915-65500	48.78
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	24.68
6/24/2026	0	Bank of Montreal	McAlisters - Professional Development	001-0110-54500	228.64
6/24/2026	0	Bank of Montreal	Callaway - Reva Sandwedge Special Order for resale	019-1920-64000	150.95
6/24/2026	0	Bank of Montreal	Quadient - 06/26-08/26 Postage Machine Lease	001-0160-88300	718.20
6/24/2026	0	Bank of Montreal	Walmart- Craft Supplies- May Craft Night Out- Dragonfly sculpture	019-1940-64000	49.58
6/24/2026	0	Bank of Montreal	HYVEE- CAKE, PLATES, WATER for Jeff Markley retirement open house	019-1915-58500	65.41
6/24/2026	0	Bank of Montreal	Blackburn - flags for locates	014-0000-66000	134.48

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Hy-Vee - Breakfast Sandwiches and Hot Dog Buns for resale	019-1920-64125	33.98
6/24/2026	0	Bank of Montreal	Amazon - mat for certificate	001-0605-65000	18.38
6/24/2026	0	Bank of Montreal	Marriott Hotel Booking for CIHR Conference Hotel Stay AWillett	001-0120-54500	164.16
6/24/2026	0	Bank of Montreal	Amazon - correction tape	001-0205-61000	18.87
6/24/2026	0	Bank of Montreal	Thomson Reuters - refund of over charged amount 2026 Law Book	001-0510-67000	(1,321.08)
6/24/2026	0	Bank of Montreal	Amazon - Fire Extinguishers	001-0605-66500	366.00
6/24/2026	0	Bank of Montreal	Menards/nitrile gloves	019-1920-67500	26.96
6/24/2026	0	Bank of Montreal	TRACTOR SUPPLY-HITCH , RECEIVER	019-1915-66500	234.97
6/24/2026	0	Bank of Montreal	Amazon -- misc. station supplies	001-0605-65000	170.38
6/24/2026	0	Bank of Montreal	Menards - Cleaning Supplies and Duracell 3V	030-0370-65000	33.18
6/24/2026	0	Bank of Montreal	Amazon - Gloves	001-0510-67500	47.99
6/24/2026	0	Bank of Montreal	Menards - 26-16 Misc. supplies for Training Site building repairs	021-0000-66000	4,265.09
6/24/2026	0	Bank of Montreal	USA BLUEBOOK-VALVESD	019-1955-66000	473.95
6/24/2026	0	Bank of Montreal	Hy-Vee - Food for Public Works Week Luncheon	001-0450-68000	88.99
6/24/2026	0	Bank of Montreal	Amazon- Fishing Derby Goodie bags and goodie bag Misc. prizes	019-1940-64000	727.54
6/24/2026	0	Bank of Montreal	Amazon - radio holders	016-0000-67500	649.68
6/24/2026	0	Bank of Montreal	Hy-Vee - Coffee Supplies / Hot Dog Supplies	019-1920-64125	56.80
6/24/2026	0	Bank of Montreal	Heritage Tractor - Fremont mower parts	001-0605-65500	44.51
6/24/2026	0	Bank of Montreal	Amazon - Light Filters	001-0510-66500	64.58
6/24/2026	0	Bank of Montreal	BNSF - Training for Streets Dept - MHeisler	001-0450-54500	660.00
6/24/2026	0	Bank of Montreal	eBay - Honeywell multi gas detector	061-0000-66500	635.00
6/24/2026	0	Bank of Montreal	05/26 CC Chrg ETSB	001-0000-10407	1,433.17
6/24/2026	0	Bank of Montreal	Amazon- paint markers for craft program	019-1940-64000	40.97
6/24/2026	0	Bank of Montreal	AWWA - Lead copper training - MMackey	061-0000-54500	75.00
6/24/2026	0	Bank of Montreal	TRACTOR SUPPLY- Return of RECEIVER	019-1915-66500	(19.99)
6/24/2026	0	Bank of Montreal	Amazon - Nitrile gloves and bags for cleaning accidents on buses	030-0320-67500	114.26
6/24/2026	0	Bank of Montreal	Walmart - 25-22 Misc. Kitchen supplies for Central station	021-0000-68000	250.83
6/24/2026	0	Bank of Montreal	Amazon - toilet paper dispensers	019-1915-65000	161.48
6/24/2026	0	Bank of Montreal	LOWES-PAINT SUPPLIES	019-1915-65500	20.40
6/24/2026	0	Bank of Montreal	Menards - tape measure	001-0306-66500	18.99
6/24/2026	0	Bank of Montreal	Amazon - Nitrile gloves and bags for cleaning accidents on buses	030-0370-67500	114.25
6/24/2026	0	Bank of Montreal	IDPH - EMT renewal O'Daniel	001-0605-55000	21.00
6/24/2026	0	Bank of Montreal	Harbor Freight- nitrile gloves	019-1975-67500	11.94
6/24/2026	0	Bank of Montreal	Cooks & Co - Pruett visitation	001-0605-58500	50.00
6/24/2026	0	Bank of Montreal	Holt Supply/relief valve kit, pvc fittings and couplings	019-1920-66000	709.31
6/24/2026	0	Bank of Montreal	Hy-Vee - Coffee Supplies, Hot Chocolate and Hot Dog Buns	019-1920-64125	40.24
6/24/2026	0	Bank of Montreal	Secretary of State Registration Renewals	001-0510-51000	329.25
6/24/2026	0	Bank of Montreal	UPS - shipping damaged hose for warranty work	001-0605-53000	27.49
6/24/2026	0	Bank of Montreal	Inquirehire - Background Checks-pt	078-0000-51000	42.80
6/24/2026	0	Bank of Montreal	UPS - refund of - shipping damaged hose for warranty repair	001-0605-53000	(27.49)
6/24/2026	0	Bank of Montreal	Cherry Street - Lunch with City staff and City Attorney Candidate - 3 staff emp	001-0120-58500	107.90
6/24/2026	0	Bank of Montreal	Amazon - Cleaning Wipes	001-0510-61000	11.97

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/24/2026	0	Bank of Montreal	Amazon - refund radio holders	016-0000-67500	(16.04)
6/24/2026	0	Bank of Montreal	FirstNet -04/26 Service	016-0000-20102	39.73
6/24/2026	0	Bank of Montreal	IDPH - EMT renewal - Harms	001-0605-55000	21.00
6/24/2026	0	Bank of Montreal	HSI Workplace Compliance - OSHA Training Dsteck	001-0450-54500	390.00
6/24/2026	0	Bank of Montreal	Amazon - Ergonomic Keyboards Ticket 20190	001-0207-61700	169.98
6/24/2026	0	Bank of Montreal	Kaser Power Equipment - air filters	001-0450-65500	34.60
6/24/2026	0	Bank of Montreal	LOWES-EPOXY	019-1915-66000	7.98
6/24/2026	0	Bank of Montreal	PGA of America - 07/26 -12/26 -Yearly Dues BLuedtke	019-1920-55000	282.88
6/24/2026	0	Bank of Montreal	MENARDS-CUTTING WHEELS	019-1915-66500	13.14
6/24/2026	0	Bank of Montreal	Amazon- order notepads for concessions	019-1950-64125	26.99
6/24/2026	0	Bank of Montreal	National Center Shaken Baby Syndrome - demo doll for interrogation tool dur	001-0510-66500	42.00
6/24/2026	0	Bank of Montreal	OpenAI - 01/27 - 05/27 - ChatGPT subscription 370-55800	030-0000-10701	96.65
6/24/2026	0	Bank of Montreal	Hy-Vee - Hot Dog Buns, Pickles and Olives for Bloody Marys	019-1920-64125	52.97
6/24/2026	0	Bank of Montreal	Amazon - Handivan/Transit Keyboards Ticket 20385	030-0370-61700	74.23
6/24/2026	0	Bank of Montreal	MENARDS-FENCE, POSTS AND ANCHORS	019-1950-66000	523.85
6/24/2026	0	Bank of Montreal	Facebook- Police Entry Level Testing Ads	001-0505-51500	40.00
6/24/2026	0	Bank of Montreal	Hoerr Nursery - Trees	054-0000-63500	720.00
6/24/2026	0	Bank of Montreal	Menards - Central garden hose nozzles	001-0605-66500	23.98
6/24/2026	0	Bank of Montreal	Hy-Vee - Breakfast Sandwiches and Hog Dog Supplies	019-1920-64125	37.11
6/24/2026	0	Bank of Montreal	05/26 CC Chrg Library	001-0000-10407	6,388.39
6/24/2026	0	Bank of Montreal	Target - Correction Tape	019-1920-61000	7.18
6/24/2026	0	Bank of Montreal	Titleist Headwear for resale	019-1920-64000	81.90
6/24/2026	0	Bank of Montreal	Casey?s- Food for large fire - callback crew	001-0605-68000	77.64
6/24/2026	0	Bank of Montreal	QC SUPPLY-INJECTOR PUMPS	019-1915-66500	999.98
6/24/2026	0	Bank of Montreal	Vista Print - Uniforms for staff	019-1920-67500	539.43
6/24/2026	0	Bank of Montreal	IDPH - D Brackett EMT renewal	001-0605-55000	21.00
6/24/2026	0	Bank of Montreal	IDPH - EMT-P renewal Cain	001-0605-55000	41.00
6/24/2026	0	Bank of Montreal	Amazon - Clerks Keyboards Ticket 20458	057-0000-61700	155.99
6/24/2026	0	Bank of Montreal	MENARDS-PIPE SEALANT	019-1955-65500	11.78
6/24/2026	0	Bank of Montreal	TRACTOR SUPPLY-TORDON	019-1915-63500	299.88
6/24/2026	0	Bank of Montreal	Amazon - can of coffee	001-0510-61000	12.34
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	024-0000-20102	107.91
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	061-0000-20102	23,006.83
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	061-0000-20102	100.50
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	020-0000-20102	238.81
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	018-0000-20102	82.41
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	024-0000-20102	77.85
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	001-0000-20102	84.66
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	030-0000-20102	129.23
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	019-0000-20102	4,378.38
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	001-0000-20102	24,511.49
6/25/2026	102857	Ameren Illinois	05/26 service - acct #01147-55694	030-0000-20102	120.86

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/25/2026	0	Chuck Humes	06/23 - umped softball - 2 games	019-1940-51400	80.00
6/25/2026	0	Euclid Beverage	liquor for golf concessions	019-1920-64125	161.20
6/25/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	46.00
6/25/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	110.50
6/25/2026	102858	ILLOWA	06/25 -ILLOWA Training - 3 attending	001-0306-54500	60.00
6/25/2026	0	IMRF	05/26 IMRF contributions	001-0000-20311	243,355.11
6/25/2026	102859	Knox County Records Office	total of 1 water/sewer/refuse lien filed	061-0000-51000	63.00
6/25/2026	102859	Knox County Records Office	total of 1 water/sewer/refuse lien filed	061-0000-51000	63.00
6/25/2026	102859	Knox County Records Office	file 11 weed/trash/demo liens	001-0160-51300	138.00
6/25/2026	102860	Knox County Records Office	recording fee	001-0160-51000	63.00
6/25/2026	0	Nathaniel Clark	06/23 - umped softball - 2 games	019-1940-51400	80.00
6/25/2026	102861	Terra Engineering, Ltd.	Engineering for E Main Street Improvement Project	013-0000-78010	23,683.03
6/25/2026	10031	Western Illinois Regional Council	Rehab Administration Inspections - DCEO Single Family Owner Occu	013-0000-51000	24,250.00
				Grand Total	\$ 1,938,118.90

Accounts Payable

Transactions by Account

User: shelms
 Printed: 07/14/2026 - 2:01PM
 Batch: 00014.07.2026



Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	77.97	
001-0000-10407-00	Amanda Jennings	Cell Phone Allowance - AJennings	06/30/2026	15.00	
001-0000-10407-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	33.90	
001-0000-10407-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	100.46	
001-0000-10407-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (ETSB Portion) CAD, RMS, WDA	07/14/2026	42,366.37	0000093332
001-0000-10407-00	Stratus Networks, Inc	07/26 Service Acct# 7483	07/14/2026	518.79	
001-0000-10407-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (Knox County Jail Portion paid by	07/14/2026	5,931.29	0000093332
001-0000-10407-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - CAD to APCO (ETSB) - 9/26 - 12	07/14/2026	689.06	0000093332
001-0000-10407-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (ETSB Portion) CAD, RMS, WDA	07/14/2026	21,183.19	0000093332
001-0000-10407-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - CAD to APCO (ETSB) - 1/27 - 8/	07/14/2026	1,378.13	0000093332
001-0000-10701-00	Jensen Information Tech Inc	Veeam support renewal - City Hall - Jan to May 2027	07/14/2026	2,000.00	0000093327
001-0000-10701-00	ILEAS (IL Law Enforce. Alarm Sys.	1/27 - 6/27 - ILEAS Dues	07/14/2026	120.00	
001-0000-10701-00	Jensen Information Tech Inc	Veeam support renewal - Dispatch - Jan to May 2027	07/14/2026	1,458.31	0000093327
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - Stop Profiling - 1/27 - 8/27	07/14/2026	635.46	0000093332
001-0000-10701-00	Rotary Club of Galesburg	1/27 - 7/27 - Rotary club dues - E Hanson	07/14/2026	151.67	
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - e-Crash & e-Citation - 1/27 - 8/	07/14/2026	2,205.00	0000093332
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - Karpel Interface - 1/27 - 8/27	07/14/2026	1,447.03	0000093332
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (550 Portion) CAD, RMS, WDA - 1	07/14/2026	8,473.27	0000093332
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - CAD to Motorola BWC - 1/27 - 8/	07/14/2026	987.84	0000093332
001-0000-10701-00	PowerDMS Inc	1/27 -8/27 - power DMS standards	07/14/2026	433.33	
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - First Due Interface (GFD) - 1/27	07/14/2026	1,176.00	0000093332
001-0000-10701-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (Galesburg Police Portion) CAD, R	07/14/2026	1,694.65	0000093332
001-0000-10801-00	Advance Auto Parts	filters	06/30/2026	16.00	
001-0000-10801-00	Advance Auto Parts	oil filters	06/30/2026	43.70	
001-0000-10801-00	Interstate Battery Systems of Central	batteries	06/30/2026	923.75	
001-0000-22007-00	Illinois State Police	06/26 offender registration fund	07/14/2026	60.00	
001-0000-22007-00	Illinois Office of the Attorney Gener	06/26 sex offender registration fund 0958	07/14/2026	60.00	
001-0000-22007-00	Treasurer of the State of Illinois	06/26 sex offender registration collections fund 527	07/14/2026	10.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0000-37900-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	-7.09	
001-0000-37900-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	-12.21	
Subtotal for Divison: 0000				94,170.87	
001-0105-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
001-0105-54000-00	Chuck Reynolds	Cell Phone Allowance	06/30/2026	30.00	
001-0105-54000-00	Dwight White	Cell Phone Allowance	06/30/2026	30.00	
001-0105-54000-00	Gregory Saul	Cell Phone Allowance	06/30/2026	30.00	
001-0105-54000-00	Angelica Mangieri	Cell Phone Allowance	06/30/2026	30.00	
001-0105-54000-00	Steve Cheesman	Cell Phone Allowance	06/30/2026	30.00	
001-0105-54000-00	Heather Acerra	Cell Phone Allowance	06/30/2026	30.00	
Subtotal for Divison: 0105				190.18	
001-0110-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.56	
001-0110-54000-00	Eric Hanson	Cell Phone Allowance	06/30/2026	30.00	
001-0110-54000-00	Kristin Robinson	Cell Phone Allowance	06/30/2026	30.00	
001-0110-54000-00	Cathy St George	Cell Phone Allowance	06/30/2026	30.00	
001-0110-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	27.94	
001-0110-55000-00	Rotary Club of Galesburg	8/26 - 12/26 - Rotary club dues - E Hanson	07/14/2026	108.33	
001-0110-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	15.21	
001-0110-61000-00	Bridgeway Training Services	06/26 - 08/26 Birthday cards & envelopes	07/14/2026	119.20	
001-0110-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	31.28	
Subtotal for Divison: 0110				427.52	
001-0115-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	48.00	
001-0115-51000-00	Knox County Records Office	06/26 Laredo services	07/14/2026	44.15	
001-0115-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	61.09	
001-0115-54000-00	Ericka Gugliotta	Cell Phone Allowance	06/30/2026	30.00	
001-0115-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
001-0115-54000-00	Kelli Bennewitz	Cell Phone Allowance	06/30/2026	30.00	
001-0115-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	60.82	
001-0115-61000-00	Discount Printing	envelopes	07/14/2026	180.00	
001-0115-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	90.99	
Subtotal for Divison: 0115				580.49	
001-0120-54000-00	Jessica Pease	Cell Phone Allowance	06/30/2026	30.00	
001-0120-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
001-0120-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	15.21	

Account Number	Vendor	Description	Date	Amount	PO No
001-0120-61000-00	Office Specialists, Inc.	storage boxes	07/14/2026	88.35	
001-0120-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	31.28	
Subtotal for Divison: 0120				175.02	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	439.00	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	325.78	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	612.18	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	200.78	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	341.81	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	237.50	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	237.50	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	327.34	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	462.50	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	378.90	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	291.75	
001-0145-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	611.59	
001-0145-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
001-0145-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	15.21	
001-0145-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	31.28	
Subtotal for Divison: 0145				4,523.30	
001-0205-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	91.13	
001-0205-54000-00	Sharon Heiden	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Denise Hensley	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Tanya Billeter	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Bobbi Chockley	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	70.86	
001-0205-54000-00	Tifani Miller	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Jennifer O'hern	Cell Phone Allowance	06/30/2026	30.00	
001-0205-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	91.63	
001-0205-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	121.72	
001-0205-61000-00	Office Specialists, Inc.	copy paper	07/14/2026	244.95	
001-0205-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	106.68	
Subtotal for Divison: 0205				906.97	
001-0207-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	30.54	
001-0207-54000-00	Kerzi Peterson	Cell Phone Allowance	06/30/2026	30.00	
001-0207-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	435.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0207-54000-00	Cameron Lemaster	Cell Phone Allowance	06/30/2026	30.00	0000093327
001-0207-54000-00	Orlando Lucero	Cell Phone Allowance	06/30/2026	30.00	
001-0207-55800-00	Jensen Information Tech Inc	Veeam support renewal - City Hall - Jun to Dec 2026	07/14/2026	2,799.99	
Subtotal for Division: 0207				3,355.53	
001-0304-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	177.19	
001-0304-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	88.82	
001-0304-55700-00	Kone Inc	repair of elevator	07/14/2026	1,480.88	
001-0304-55700-00	Johnson Controls Fire Protection LP	service on wet sprinkler system	07/14/2026	1,209.97	
001-0304-55700-00	Kone Inc	standby service for state required FAID testing	07/14/2026	1,218.44	
001-0304-55700-00	Cummins Sale & Service	repair of generator	07/14/2026	906.95	
001-0304-55700-00	AMP Companies Inc	capped old duct, added duct, installed filter	07/14/2026	1,011.35	
001-0304-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	65.00	
001-0304-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	50.00	
001-0304-55700-00	Tee Jay Central Inc	replaced door switch activation men's locker room	07/14/2026	653.00	
001-0304-65000-00	Office Specialists, Inc.	disinfectant	07/14/2026	105.46	
001-0304-65000-00	Office Specialists, Inc.	toilet paper	07/14/2026	79.20	
001-0304-65000-00	Office Specialists, Inc.	paper towels	07/14/2026	106.80	
001-0304-65000-00	Office Specialists, Inc.	trash bags, paper towels	07/14/2026	178.60	
001-0304-67500-00	PH&S Products, LLC	nitrile gloves	07/14/2026	131.00	
Subtotal for Division: 0304				7,462.66	
001-0305-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	35.64	
001-0305-54000-00	Stephen Gugliotta	Cell Phone Allowance	06/30/2026	30.00	
001-0305-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	19.47	
001-0305-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	32.49	
Subtotal for Division: 0305				117.60	
001-0306-51000-00	Knox County Records Office	06/26 Laredo services	07/14/2026	44.15	
001-0306-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	7.00	
001-0306-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
001-0306-54000-00	Trystin Demott	Cell Phone Allowance	06/30/2026	30.00	
001-0306-54000-00	Robert Elsbury	Cell Phone Allowance	06/30/2026	30.00	
001-0306-54000-00	Tammera Matejewski	Cell Phone Allowance	06/30/2026	30.00	
001-0306-54000-00	Eric Heiden	Cell Phone Allowance	06/30/2026	30.00	
001-0306-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	86.54	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 263 E Third	07/14/2026	14,831.81	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 742 Phillips	07/14/2026	900.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 543 N West	07/14/2026	700.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	board up service - 172 W First St	07/14/2026	312.62	
001-0306-55400-00	Kendall Zimmerman	removal/disposal yard debris/trash - 441/443 E Grove	07/14/2026	3,427.77	
001-0306-55400-00	Werner Restoraton Services, Inc.	board up service - 239 S Cherry St	07/14/2026	211.10	
001-0306-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	70.55	
001-0306-55500-00	Precision Car Wash LLC	car wash #408	07/14/2026	10.00	
001-0306-55500-00	Precision Car Wash LLC	car wash #408	07/14/2026	10.00	
001-0306-55500-00	Precision Car Wash LLC	car wash #408	07/14/2026	10.00	
001-0306-61000-00	Office Specialists, Inc.	forks	07/14/2026	4.99	
001-0306-62500-00	Advance Auto Parts	battery #400	07/14/2026	150.34	
001-0306-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	107.23	
Subtotal for Division: 0306				21,039.54	
001-0410-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	7.00	
001-0410-51000-00	Knox County Records Office	06/26 Laredo services	07/14/2026	44.15	
001-0410-54000-00	Jamie West	Cell Phone Allowance	06/30/2026	30.00	
001-0410-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	81.45	
001-0410-54000-00	Aaron Gavin	Cell Phone Allowance	06/30/2026	30.00	
001-0410-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	17.72	
001-0410-54000-00	Matthew Kirgan	Cell Phone Allowance	06/30/2026	30.00	
001-0410-54000-00	Megan Heisler	Cell Allowance	06/30/2026	30.00	
001-0410-55500-00	Precision Car Wash LLC	car wash #252	07/14/2026	10.00	
001-0410-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	29.20	
001-0410-61000-00	Office Specialists, Inc.	spoons	07/14/2026	5.00	
001-0410-61000-00	Office Specialists, Inc.	knives	07/14/2026	6.37	
001-0410-62500-00	Yemm Chevrolet, Inc-Geo	harness #252	07/14/2026	53.55	
001-0410-62500-00	Advance Auto Parts	oil filter #252	07/14/2026	4.12	
001-0410-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	48.73	
Subtotal for Division: 0410				427.29	
001-0445-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
001-0445-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	43.11	
001-0445-54000-00	Derek Poland	Cell Phone Allowance	06/30/2026	30.00	
001-0445-55500-00	B&B Truck and Trailer Galesburg	Truck Test #167	07/14/2026	57.00	
001-0445-55500-00	Precision Car Wash LLC	car wash #600	07/14/2026	10.00	
001-0445-57500-00	Vestis	06/26 service	07/14/2026	92.54	
001-0445-62500-00	Advance Auto Parts	refund of core deposit -alternator #168	07/14/2026	-30.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-62500-00	Advance Auto Parts	battery #172	07/14/2026	150.34	
001-0445-62500-00	Yemm Chevrolet, Inc-Geo	tread step #167	07/14/2026	470.00	
001-0445-63000-00	Galesburg Welding, Inc	steel flats	07/14/2026	18.76	
Subtotal for Divison: 0445				877.19	
001-0450-54000-00	Dustin Steck	Cell Phone Allowance	06/30/2026	30.00	
001-0450-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	38.13	
001-0450-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
001-0450-54000-00	Justin McNaught	Cell Phone Allowance	06/30/2026	30.00	
001-0450-54000-00	Robert Kelley	Cell Phone Allowance	06/30/2026	30.00	
001-0450-55500-00	Pomp's Tire Service Inc - Galesburg	tire replaced #122	07/14/2026	966.86	
001-0450-55500-00	Pitstop Shop Towing & Repair LLC	truck test #107	06/30/2026	55.00	
001-0450-55500-00	Pitstop Shop Towing & Repair LLC	truck test #110	06/30/2026	55.00	
001-0450-55500-00	B&B Truck and Trailer Galesburg	Truck Test #112	07/14/2026	57.00	
001-0450-55500-00	B&B Truck and Trailer Galesburg	Truck Test #114	07/14/2026	57.00	
001-0450-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	75.00	
001-0450-62500-00	Yemm Chevrolet, Inc-Geo	valve stem #102	07/14/2026	17.21	
001-0450-62500-00	Pomp's Tire Service Inc - Galesburg	tires #102	07/14/2026	413.00	
001-0450-62500-00	Yemm Chevrolet, Inc-Geo	wheel #102	07/14/2026	441.83	
001-0450-62500-00	Advance Auto Parts	oil filter #102	07/14/2026	4.00	
001-0450-62500-00	Advance Auto Parts	brakes #102	07/14/2026	183.59	
001-0450-62500-00	Napa Auto Parts	refund of core deposit #117	07/14/2026	-55.00	
001-0450-65500-00	Grainger Inc	v-belt pulley	07/14/2026	67.42	
001-0450-65500-00	Sherwin Williams Co.	compressor	07/14/2026	1,850.00	
001-0450-65500-00	Grainger Inc	motor	07/14/2026	1,095.21	
001-0450-66500-00	Napa Auto Parts	jump pack	07/14/2026	148.49	
Subtotal for Divison: 0450				5,595.18	
001-0505-51000-00	Advanced Selections LLC	Battalion Chief Assessment Center	07/14/2026	9,850.00	0000093238
001-0505-51000-00	Industrial/Organizational Solutions I	Fire Battalion Chief promotion test	07/14/2026	1,207.00	
Subtotal for Divison: 0505				11,057.00	
001-0510-51000-00	T-Mobile USA Inc	06/03 - service	07/14/2026	50.00	
001-0510-51000-00	T-Mobile USA Inc	06/04 - service	07/14/2026	50.00	
001-0510-54000-00	Anthony Oligney-Estill	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	223.78	
001-0510-54000-00	Kyle A Winbigler	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Ryne Sage	Cell Phone Allowance	06/30/2026	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0510-54000-00	Patrick Ruggles	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Allison Buccalo	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	199.36	
001-0510-54000-00	Blake Carr	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Kevin Legate	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Patrick Kisler	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	James Kubis	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Lane Mings	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Magdalene Handzo	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54000-00	Mark McLaughlin	Cell Phone Allowance	06/30/2026	30.00	
001-0510-54500-00	Patrick Ruggles	Fuel - ITOA IDE Instructor Course - Elgin IL - PRuggles	07/14/2026	59.26	
001-0510-54500-00	Patrick Hayes	meals - less lethal instructor - Macomb IL - PHayes	07/14/2026	36.00	
001-0510-55000-00	ILEAS (IL Law Enforce. Alarm Sys.	7/26 - 12/26 - ILEAS Dues	07/14/2026	120.00	
001-0510-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	152.08	
001-0510-55500-00	Mobile Communications America In	07/26 - 09/26 service - acct# 140679	07/14/2026	3,906.45	
001-0510-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (Galesburg Police Portion) CAD, R	07/14/2026	847.33	0000093332
001-0510-55800-00	PowerDMS Inc	9/26 - 12/26 - power DMS standards	07/14/2026	216.67	
001-0510-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - CAD to Motorola BWC - 9/26 - 1'	07/14/2026	493.92	0000093332
001-0510-59300-00	UniFirst First Aid Corp	refill of first aid supplies	07/14/2026	259.23	
001-0510-62500-00	Advance Auto Parts	wiper blades #029	07/14/2026	66.74	
001-0510-62500-00	JRR Ford LLC	return of tire PSI sensors #024	07/14/2026	-501.68	
001-0510-62500-00	JRR Ford LLC	Tire PSI sensors #024	07/14/2026	752.52	
001-0510-62500-00	JRR Ford LLC	sensors #27	07/14/2026	250.84	
001-0510-67500-00	Ray O'Herron Co., Inc.	bulletproof vest carrier - ABuccalo	07/14/2026	684.14	
001-0510-69000-00	Patrick Ruggles	Reimbursement - rifle equipment for ITOA IDE Instructor Course	07/14/2026	71.91	
001-0510-69000-00	Ray O'Herron Co., Inc.	rail mount	07/14/2026	276.68	
001-0510-69000-00	Patrick Ruggles	Reimbursement - shotgun clamp for ITOA IDE Instructor Course	07/14/2026	18.99	
001-0510-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	200.72	
Subtotal for Divison: 0510				8,794.94	
001-0550-54000-00	Raymundo Martinez	Cell Phone Allowance	06/30/2026	30.00	
001-0550-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	797.02	
001-0550-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	172.87	
001-0550-54000-00	Amanda Jennings	Cell Phone Allowance	06/30/2026	15.00	
001-0550-54000-00	Joshua Simons	Cell Phone Allowance	06/30/2026	30.00	
001-0550-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	334.56	
001-0550-55500-00	Mobile Communications America In	07/26 - 09/26 service - acct# 140679	07/14/2026	5,232.45	

Account Number	Vendor	Description	Date	Amount	PO No
001-0550-55800-00	Jensen Information Tech Inc	Veeam support renewal - Dispatch - Jun to Dec 2026	07/14/2026	2,041.64	0000093327
001-0550-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - e-Crash & e-Citation - 9/26 - 12	07/14/2026	1,102.50	0000093332
001-0550-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - Stop Profiling - 9/26 - 12/26	07/14/2026	317.73	0000093332
001-0550-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - Karpel Interface - 9/26 - 12/26	07/14/2026	723.52	0000093332
001-0550-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance (550 Portion) CAD, RMS, WDA - 5	07/14/2026	4,236.64	0000093332
001-0550-61000-00	Office Specialists, Inc.	ink cartridges	07/14/2026	282.70	
001-0550-61000-00	Office Specialists, Inc.	ink cartridges	07/14/2026	282.70	
001-0550-61000-00	Office Specialists, Inc.	copy paper, notebooks	07/14/2026	284.19	
001-0550-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	189.62	
Subtotal for Division: 0550				16,073.14	
001-0605-54000-00	James Pendergast	Cell Phone Allowance	06/30/2026	30.00	
001-0605-54000-00	Jennifer Moser	Cell Phone Allowance	06/30/2026	30.00	
001-0605-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	248.68	
001-0605-54000-00	Donald Brackett	Cell Phone Allowance	06/30/2026	30.00	
001-0605-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	130.05	
001-0605-54000-00	Matthew Cain	Cell Phone Allowance	06/30/2026	30.00	
001-0605-54000-00	Randy Hovind	Cell Phone Allowance	06/30/2026	30.00	
001-0605-55500-00	Motorola Solutions, Inc	key encryption operations	07/14/2026	713.60	
001-0605-55500-00	Scott Equipment, LLC	replaced air & fuel filters, spark plugs, fuel hose, rebuilt car	07/14/2026	177.48	
001-0605-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	243.28	
001-0605-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	55.00	
001-0605-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	55.00	
001-0605-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	55.00	
001-0605-55700-00	Dowers Roofing, Inc.	repair leak in women's restroom	07/14/2026	428.00	
001-0605-55800-00	ProPhoenix Corporation	ProPhoenix Annual Maintenance - First Due Interface (GFD) - 9/26	07/14/2026	588.00	0000093332
001-0605-62500-00	Advance Auto Parts	filters #F31	07/14/2026	45.44	
001-0605-67500-00	Midwest Uniform Supply, Inc	DClayton - shirts, hats, pants	07/14/2026	416.96	
001-0605-67500-00	Midwest Uniform Supply, Inc	Spataro - pants	07/14/2026	60.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	DClayton - pants	07/14/2026	120.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	BLEhnhausen - sweatshirt	07/14/2026	86.66	
001-0605-67500-00	Midwest Uniform Supply, Inc	KSampier - hats	07/14/2026	30.00	
001-0605-67500-00	Midwest Uniform Supply, Inc	Spataro - shirts, hats, pants	07/14/2026	338.52	
001-0605-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	146.06	
Subtotal for Division: 0605				4,087.73	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 001				<u>179,862.15</u>	
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, PP2 Mix	07/14/2026	1,078.50	0000093183
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, PP2 Mix	07/14/2026	1,118.63	0000093183
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	937.50	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	210.94	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	937.50	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	07/14/2026	943.50	0000093181
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	1,031.25	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	937.50	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	937.50	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Flowable CLSM Mix 2	07/14/2026	1,273.13	0000093177
011-0000-66000-00	Roanoke Concrete Products Co	2026 Supply of Portland Cement Concrete, CL SI	07/14/2026	982.81	0000093181
Subtotal for Divison: 0000				<u>10,388.76</u>	
Subtotal for Fund 011				<u>10,388.76</u>	
012-0000-66500-00	OCML Inc	Purchase of weatherproof stage for Park Plaza	07/14/2026	21,055.00	0000093312
Subtotal for Divison: 0000				<u>21,055.00</u>	
Subtotal for Fund 012				<u>21,055.00</u>	
014-0000-51000-00	Bruner, Cooper and Zuck, Inc.	2026 Materials Testing	07/14/2026	240.00	0000093219
014-0000-55500-00	Galesburg Welding, Inc	cut and bend parts to make concrete forms	07/14/2026	61.68	
014-0000-64500-00	Interstate All Battery Center	batteries	07/14/2026	396.00	
014-0000-66000-00	Tickle Asphalt Co., Ltd.	2026 Addt'l Supply of High Performance Patch Mix	07/14/2026	1,151.30	0000093187
Subtotal for Divison: 0000				<u>1,848.98</u>	
Subtotal for Fund 014				<u>1,848.98</u>	
016-0000-10407-00	Todd Olinger	Cell Phone Allowance -Olinger	06/30/2026	15.00	
016-0000-54000-00	Jacob Taylor	Cell Phone Allowance	06/30/2026	30.00	
016-0000-54000-00	Andrew Swanson	Cell Phone Allowance	06/30/2026	30.00	
016-0000-54000-00	Todd Olinger	Cell Phone Allowance	06/30/2026	15.00	
016-0000-54000-00	Timothy Spitzer	Cell Phone Allowance	06/30/2026	30.00	
016-0000-54000-00	Eryn Pearson	Cell Phone Allowance	06/30/2026	30.00	
016-0000-54000-00	Travis Smith	Cell Phone Allowance	06/30/2026	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
016-0000-54000-00	Michael Ingles	Cell Phone Allowance	06/30/2026	30.00	
016-0000-54000-00	Bryan Anderson	Cell Phone Allowance	06/30/2026	30.00	
Subtotal for Divison: 0000				240.00	
Subtotal for Fund 016				240.00	
018-0000-62500-00	Key Equipment & Supply Co	cylinder #128	07/14/2026	918.56	
018-0000-66000-00	Core & Main	gasket joints	07/14/2026	111.93	
018-0000-66000-00	Core & Main	curb inlet grat	07/14/2026	281.26	
Subtotal for Divison: 0000				1,311.75	
Subtotal for Fund 018				1,311.75	
019-1905-51000-00	Bruner, Cooper and Zuck, Inc.	compression testing cylinders for Cooke Park	07/14/2026	120.50	
019-1905-51000-00	Amilia Technologies USA Inc.	06/26 service fee for transactions	07/14/2026	1,018.92	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	06/26 radio ads	07/14/2026	583.00	
019-1905-51500-00	Prairie Fox Media LLC	06/26 newspaper ad	07/14/2026	225.00	
019-1905-51500-00	WMOI - FM	06/26 radio ads	07/14/2026	265.00	
019-1905-54000-00	Danielle Tansel	Cell Phone Allowance	06/30/2026	30.00	
019-1905-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	58.49	
019-1905-54000-00	Luke Bradburn	Cell Phone Allowance	06/30/2026	30.00	
019-1905-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
019-1905-54000-00	Don Miles	Cell Phone Allowance	06/30/2026	30.00	
019-1905-54000-00	Angela Buchen	Cell Phone Allowance	06/30/2026	30.00	
019-1905-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	63.26	
019-1905-55800-00	Amilia Technologies USA Inc.	06/26 service	07/14/2026	499.00	
019-1905-59511-00	Galesburg Tourism and Visitors Bure	06/26 tourism agreement	07/14/2026	15,833.33	
019-1905-59537-00	Knox Civic Center Authority	2026 - 3rd QTR Tourism agreement	07/14/2026	25,000.00	
019-1905-61000-00	Office Specialists, Inc.	cleaner	07/14/2026	9.89	
019-1905-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	89.51	
Subtotal for Divison: 1905				43,921.34	
019-1910-55700-00	Dillon's Appliance Service, LLC	reissue chk # 102233 dtd 1/20/26 replaced line to ice maker	07/14/2026	217.90	
Subtotal for Divison: 1910				217.90	
019-1915-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	35.44	
019-1915-54000-00	Jason Asbury	Cell Phone Allowance	06/30/2026	30.00	
019-1915-54000-00	David Vandermeer	Cell Phone Allowance	06/30/2026	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	38.13	
019-1915-54000-00	Aaron Young	Cell Phone Allowance	06/30/2026	30.00	
019-1915-55500-00	Mobile Communications America In	installation of antenna #510	07/14/2026	272.85	
019-1915-55700-00	Howe Overhead Doors Inc	served door, straitened hinges and rollers, installed tappers	07/14/2026	150.00	
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit. One Day R	07/14/2026	70.00	0000093190
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit 4/1/26 - 1	07/14/2026	90.00	0000093190
019-1915-56000-00	Terry Allen, Inc	Bateman Park - Toilet Rental - 1 Handicap Unit 4/1/26 - 10/31/26	07/14/2026	180.00	0000093190
019-1915-56000-00	Terry Allen, Inc	Peck Park - Toilet Rental - 1 Regular Unit 4/1/26 - 10/31/26	07/14/2026	90.00	0000093190
019-1915-57500-00	Vestis	06/26 service	07/14/2026	89.04	
019-1915-57500-00	Vestis	07/26 service	07/14/2026	89.04	
019-1915-62500-00	Advance Auto Parts	rocker switch #504	07/14/2026	6.71	
019-1915-62500-00	Birkeys Farm Store, Inc	spring #518	07/14/2026	28.01	
019-1915-62500-00	Napa Auto Parts	switch #504	07/14/2026	19.19	
019-1915-62500-00	Pomp's Tire Service Inc - Galesburg	tires #523	07/14/2026	487.00	
019-1915-65000-00	Office Specialists, Inc.	bleach	07/14/2026	137.19	
019-1915-65000-00	Office Specialists, Inc.	toilet paper, cleaner	07/14/2026	406.56	
019-1915-66500-00	Scott Equipment, LLC	brush cutter	07/14/2026	460.00	
019-1915-66500-00	Scott Equipment, LLC	brush cutter	07/14/2026	96.00	
Subtotal for Divison: 1915				2,835.16	
019-1920-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	27.94	
019-1920-54000-00	Bryan Luedtke	Cell Phone Allowance	06/30/2026	30.00	
019-1920-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	26.97	
019-1920-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	60.83	
019-1920-55700-00	Okolona Pest Control Inc	07/26 pest service	07/14/2026	55.00	
019-1920-57500-00	Vestis	06/26 service	07/14/2026	66.25	
019-1920-57500-00	Vestis	07/26 service	07/14/2026	66.25	
019-1920-64000-00	Dunlop Sports Group Americas	golf balls for resale	07/14/2026	938.92	
019-1920-64000-00	Dunlop Sports Group Americas	golf balls for resale	07/14/2026	40.72	
019-1920-64125-00	Smithfield Direct, LLC	Misc. concessions	07/14/2026	128.70	
019-1920-64125-00	SCNS SPORTS FOODS	Misc. concessions	07/14/2026	146.28	
019-1920-64125-00	Smithfield Direct, LLC	Misc. concessions	07/14/2026	85.80	
019-1920-64125-00	Atlantic Coca-Cola	Misc. concessions	07/14/2026	811.31	
019-1920-64125-00	Butch's Pizza Inc.	Pizzas for concessions	07/14/2026	104.00	
019-1920-64125-00	Atlantic Coca-Cola	Misc. concessions	07/14/2026	653.16	
019-1920-65000-00	Office Specialists, Inc.	paper towels	07/14/2026	33.79	
019-1920-65000-00	Office Specialists, Inc.	cup lids	07/14/2026	47.24	

Account Number	Vendor	Description	Date	Amount	PO No
019-1920-65500-00	Napa Auto Parts	air filter, battery, core deposits, battery cables	07/14/2026	219.61	
019-1920-67500-00	Matt Miles	reimbursement safety prescription glasses	07/14/2026	198.00	
019-1920-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	21.05	
Subtotal for Divison: 1920				3,761.82	
019-1925-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
019-1925-56000-00	Terry Allen, Inc	Campground - Toilet Rental - 4 Regular Units 4/09/26 to 10/12/26	07/14/2026	360.00	0000093190
019-1925-64000-00	Baxter's Firewood & Mulch	firewood bundles	07/14/2026	1,250.00	
019-1925-64000-00	The Home City Ice Company	bagged ice	07/14/2026	403.50	
Subtotal for Divison: 1925				2,023.68	
019-1930-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	559.32	
019-1930-64125-00	Atlantic Coca-Cola	Misc. concessions	07/14/2026	242.62	
019-1930-65000-00	Office Specialists, Inc.	trash bags	07/14/2026	65.42	
019-1930-65000-00	Office Specialists, Inc.	trash bags, paper towels, toilet paper, cleaner	07/14/2026	212.60	
019-1930-65000-00	Office Specialists, Inc.	paper towels, toilet paper	07/14/2026	103.15	
Subtotal for Divison: 1930				1,183.11	
019-1935-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	93.60	
019-1935-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	40.73	
019-1935-57500-00	Vestis	07/26 service	07/14/2026	481.75	
019-1935-57500-00	Vestis	06/26 service	07/14/2026	481.75	
019-1935-59300-00	UniFirst First Aid Corp	refill of first aid supplies	07/14/2026	185.60	
019-1935-61700-00	Strictly Technology	network camera	07/14/2026	419.00	
019-1935-66000-00	Galesburg Electric, Inc.	light bulbs	07/14/2026	586.69	
Subtotal for Divison: 1935				2,289.12	
019-1945-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	95.00	
019-1945-66000-00	Galesburg Electric, Inc.	batteries, light bulbs	07/14/2026	218.54	
Subtotal for Divison: 1945				313.54	
019-1950-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
019-1950-55700-00	AMP Companies Inc	install bypass over water piping	07/14/2026	3,800.00	
019-1950-55700-00	IL Office of the State Fire Marshal	IL Boiler certificate #B0136237	07/14/2026	70.00	
019-1950-55700-00	IL Office of the State Fire Marshal	IL Boiler certificate #B0136236	07/14/2026	70.00	
019-1950-55700-00	IL Office of the State Fire Marshal	IL Boiler certificate #B0121774	07/14/2026	70.00	
019-1950-55700-00	IL Office of the State Fire Marshal	IL Boiler certificate #U0242475	07/14/2026	70.00	
019-1950-59300-00	UniFirst First Aid Corp	refill of first aid supplies	07/14/2026	195.33	

Account Number	Vendor	Description	Date	Amount	PO No
019-1950-64125-00	Butch's Pizza Inc.	Pizzas for concessions	07/14/2026	292.50	
019-1950-64125-00	Butch's Pizza Inc.	Pizzas for concessions	07/14/2026	309.60	
019-1950-64125-00	Atlantic Coca-Cola	Misc. concessions	07/14/2026	589.85	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	85.10	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	216.44	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	50.00	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	1,569.85	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc. concessions	07/14/2026	927.66	
019-1950-65000-00	Office Specialists, Inc.	trash bags, paper towels, toilet paper, cleaner	07/14/2026	212.60	
019-1950-65000-00	Office Specialists, Inc.	trash bags	07/14/2026	65.42	
019-1950-65000-00	Office Specialists, Inc.	nitrile gloves	07/14/2026	21.69	
019-1950-68500-00	Hawkins, Inc	Misc. chemicals	07/14/2026	1,319.54	
Subtotal for Divison: 1950				9,945.76	
019-1955-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
019-1955-55700-00	Okolona Pest Control Inc	07/26 pest service	07/14/2026	40.00	
019-1955-55700-00	Helm Mechanical / Helm Service	repair dehumidifier	07/14/2026	380.00	
Subtotal for Divison: 1955				430.18	
019-1960-55700-00	Okolona Pest Control Inc	07/26 pest service	07/14/2026	60.00	
019-1960-55700-00	Okolona Pest Control Inc	07/26 pest service	07/14/2026	40.00	
Subtotal for Divison: 1960				100.00	
019-1965-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
019-1965-55500-00	Glass Specialty Inc	replace back window #581	07/14/2026	130.00	
019-1965-55500-00	Glass Specialty Inc	replace back window #581	07/14/2026	510.00	
019-1965-57500-00	Vestis	06/26 service	07/14/2026	50.67	
019-1965-57500-00	Vestis	07/26 service	07/14/2026	50.67	
019-1965-62500-00	Scott Equipment, LLC	spindle #587	07/14/2026	212.50	
019-1965-62500-00	Midstate Manufacturing, Inc.	hyd hose #588	07/14/2026	83.38	
019-1965-62500-00	Scott Equipment, LLC	clutch pigtail #589	07/14/2026	23.00	
019-1965-65500-00	Scott Equipment, LLC	line round, engine oil mixer	07/14/2026	94.00	
019-1965-65500-00	Scott Equipment, LLC	line round	07/14/2026	122.00	
Subtotal for Divison: 1965				1,286.40	
019-1975-51000-00	Bedwell Tree Service	removal of tree - 792 Liberty St	07/14/2026	2,500.00	
019-1975-54000-00	Cris Fones	Cell Phone Allowance	06/30/2026	30.00	
019-1975-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	

Account Number	Vendor	Description	Date	Amount	PO No
019-1975-54000-00	Brandon Phillips	Cell Phone Allowance	06/30/2026	30.00	
		Subtotal for Divison: 1975		<u>2,570.18</u>	
		Subtotal for Fund 019		<u><u>70,878.19</u></u>	
020-0000-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	70.88	
020-0000-62510-00	Herr Petroleum Corp	689.8 gal diesel #2	07/14/2026	2,544.66	0000093159
020-0000-66000-00	Galesburg Electric, Inc.	conduit	07/14/2026	322.40	
		Subtotal for Divison: 0000		<u>2,937.94</u>	
		Subtotal for Fund 020		<u><u>2,937.94</u></u>	
030-0320-51500-00	WGIL/WAAG/WLSR, Inc.	06/26 radio ads	06/30/2026	250.00	
030-0320-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	32.50	
030-0320-54000-00	Dedra Mannon	Cell Phone Allowance	06/30/2026	30.00	
030-0320-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	35.53	
030-0320-55500-00	Getz Fire Equipment Co., Inc.	inspection vehicle system service	06/30/2026	812.37	
030-0320-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	30.43	
030-0320-55800-00	Foxster Opco LLC	07/26 usage	07/14/2026	446.22	
030-0320-62500-00	Napa Auto Parts	filter drier #465	06/30/2026	62.73	
030-0320-62510-00	Herr Petroleum Corp	311 gal unleaded ethanol	06/30/2026	1,069.79	0000093163
030-0320-62510-00	Herr Petroleum Corp	270.7 gal unleaded ethanol	07/14/2026	858.22	0000093163
030-0320-62510-00	Herr Petroleum Corp	269.2 gal unleaded ethanol	06/30/2026	997.91	0000093163
030-0320-62510-00	Herr Petroleum Corp	299.8 gal unleaded ethanol	06/30/2026	950.48	0000093163
030-0320-62510-00	Herr Petroleum Corp	334.5 gal unleaded ethanol	06/30/2026	1,196.79	0000093163
030-0320-62510-00	Herr Petroleum Corp	238.2 gal unleaded ethanol	06/30/2026	819.38	0000093163
030-0320-63000-00	Napa Auto Parts	purple power	06/30/2026	143.96	
030-0320-63000-00	Napa Auto Parts	gaskets	06/30/2026	39.98	
030-0320-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	29.27	
		Subtotal for Divison: 0320		<u>7,805.56</u>	
030-0370-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	100.00	
030-0370-51500-00	WGIL/WAAG/WLSR, Inc.	06/26 radio ads	06/30/2026	250.00	
030-0370-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	86.22	
030-0370-54000-00	Kraig Boynton	Cell Phone Allowance	06/30/2026	30.00	
030-0370-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	134.00	
030-0370-55500-00	Getz Fire Equipment Co., Inc.	inspection vehicle system service	06/30/2026	812.38	
030-0370-55500-00	Pitstop Shop Towing & Repair LLC	truck test #1107	06/30/2026	55.00	

Account Number	Vendor	Description	Date	Amount	PO No
030-0370-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	30.42	
030-0370-55500-00	B&B Truck and Trailer Galesburg	DOT Inspection #2006	07/14/2026	57.00	
030-0370-55500-00	B&B Truck and Trailer Galesburg	DOT inspection #2004	06/30/2026	57.00	
030-0370-55500-00	B&B Truck and Trailer Galesburg	DOT inspection #470	06/30/2026	57.00	
030-0370-55700-00	Okolona Pest Control Inc	06/26 pest service	06/30/2026	65.00	
030-0370-55800-00	Foxster Opco LLC	07/26 usage	07/14/2026	446.22	
030-0370-57500-00	Cintas, Inc	07/26 service	07/14/2026	231.39	
030-0370-57500-00	Cintas, Inc	06/26 service	06/30/2026	325.71	
030-0370-57500-00	Cintas, Inc	06/26 service	06/30/2026	180.58	
030-0370-61000-00	Office Specialists, Inc.	printer paper	07/14/2026	65.88	
030-0370-62500-00	Pomp's Tire Service Inc - Galesburg	tires #2004	07/14/2026	321.36	
030-0370-62500-00	Napa Auto Parts	oil seal #2006	06/30/2026	116.38	
030-0370-62500-00	Napa Auto Parts	gear oil #2006	06/30/2026	45.98	
030-0370-62500-00	Napa Auto Parts	return shock #2004	06/30/2026	-1.78	
030-0370-62500-00	Glass Specialty Inc	replace glass on entrance door #1702	06/30/2026	291.24	
030-0370-62500-00	Gillig	mirror	06/30/2026	984.16	
030-0370-62500-00	Napa Auto Parts	oil filter #2002	06/30/2026	15.59	
030-0370-62500-00	Napa Auto Parts	filter driers	06/30/2026	250.92	
030-0370-62500-00	Napa Auto Parts	air cooler #2004	06/30/2026	706.78	
030-0370-62500-00	Napa Auto Parts	brake rotor, disc pad #2006	06/30/2026	461.63	
030-0370-62500-00	Gillig	push button switch	06/30/2026	417.40	
030-0370-62500-00	Napa Auto Parts	oil filter #2005	06/30/2026	29.59	
030-0370-62500-00	Napa Auto Parts	o-rings #2006	06/30/2026	10.99	
030-0370-62500-00	Napa Auto Parts	fuel filter #2005	06/30/2026	108.99	
030-0370-62510-00	Herr Petroleum Corp	345 gal diesel #2	06/30/2026	1,434.57	0000093163
030-0370-62510-00	Herr Petroleum Corp	319.7 gal diesel #2	06/30/2026	1,240.62	0000093163
030-0370-62510-00	Herr Petroleum Corp	270.7 gal diesel #2	07/14/2026	1,984.67	0000093163
030-0370-63000-00	Imperial Supplies, LLC	fuses, seal-a-crimp, screws, nuts	06/30/2026	484.74	
030-0370-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	29.28	
Subtotal for Division: 0370				11,916.91	
Subtotal for Fund 030				19,722.47	
054-0000-55700-00	IMEG Corp	IMEG Engineering services for the Public Safety Building electri	07/14/2026	6,764.32	0000093229
054-0000-63500-00	Timanda Landscaping & Garden Cer	trees, bushes	07/14/2026	679.75	
Subtotal for Division: 0000				7,444.07	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 054				<u>7,444.07</u>	
057-0000-55800-00	SHI International Corp	Extended Service Agreement and Support for Consolidated Data Bac	07/14/2026	293.12	0000093236
057-0000-55800-00	SHI International Corp	Extended Service Agreement and Support for Consolidated Data Bac	07/14/2026	5,181.00	0000093236
057-0000-55800-00	SHI International Corp	Extended Service Agreement and Support for Consolidated Data Bac	07/14/2026	1,817.56	0000093236
057-0000-61700-00	SHI International Corp	15 GPD Patrol Vehicle Peplink Cellular Routers	07/14/2026	14,548.45	0000093330
057-0000-61700-00	Office Specialists, Inc.	Cameron Lemaster CRP Rugged laptop	07/14/2026	3,529.00	0000093302
057-0000-61700-00	CDW Computer Centers, Inc.	charger, cables	07/14/2026	23.32	
057-0000-71000-00	SHI International Corp	Consolidated Data Backup and Recover System as per bid	07/14/2026	64,756.03	0000093236
057-0000-71000-00	SHI International Corp	Consolidated Data Backup and Recover System as per bid	07/14/2026	10,355.00	0000093236
Subtotal for Division: 0000				<u>100,503.48</u>	
Subtotal for Fund 057				<u>100,503.48</u>	
058-0000-71000-00	Heritage Tractor LLC	Less Trade: 2007 John Deere 4320	07/14/2026	-10,000.00	0000093145
058-0000-71000-00	Heritage Tractor LLC	John Deere 4075R Compact Utility Tractor with front loader and	07/14/2026	70,000.00	0000093145
Subtotal for Division: 0000				<u>60,000.00</u>	
Subtotal for Fund 058				<u>60,000.00</u>	
059-0000-20103-00	Mechanical Service Inc	Retainage - Water Piping Replacement in PSB (GPD side) App 2	07/14/2026	-2,158.62	
059-0000-55700-00	Mechanical Service Inc	Water Piping Replacement in Public Safety Building (GPD Side	07/14/2026	21,586.25	0000093281
Subtotal for Division: 0000				<u>19,427.63</u>	
Subtotal for Fund 059				<u>19,427.63</u>	
061-0000-10701-00	IL Environmental Protection Agency	01/27 -06/27 - NPDES dues acct ILG640273 (A)	07/14/2026	250.00	
061-0000-15701-00	Core & Main	Acoustic Water Leak Detection System (Hardware, Software and Dat	07/14/2026	39,375.00	0000093324
061-0000-20101-00	GLENN BUSSE	Refund Check 015202-023, 345 E DAYTON ST	07/13/2026	85.96	
061-0000-20101-00	ANGELA CLARKE	Refund Check 067949-000, 961 BEECHER AVE	07/13/2026	61.64	
061-0000-20101-00	HAROLD EAGLE	Refund Check 008412-001, 1621 FLORENCE AVE	07/13/2026	35.50	
061-0000-20101-00	CELINDA GILMORE	Refund Check 069948-000, 688 W TOMPKINS ST	06/30/2026	143.79	
061-0000-20101-00	TIMOTHY LADEWIG	Refund Check 066963-001, 431 N CHERRY ST	06/30/2026	84.34	
061-0000-20101-00	DENNIS HARMISON	Refund Check 063456-000, 367 JUSTIN DR	06/30/2026	116.89	
061-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-212, 1472 MOSHIER AVE	07/13/2026	108.63	
061-0000-20101-00	SHANE MCLAREN	reissue UB Refund Check #102557 dtd 04/06/26 066914-000	07/14/2026	109.35	
061-0000-20101-00	FREDERICK NELSON	Refund Check 008097-000, 1391 BEECHER AVE	07/13/2026	30.47	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	JASON'S HOMES LLC	Refund Check 068031-001, 240 CEDAR AVE	07/13/2026	81.85	
061-0000-20101-00	RICHARD BRUNING	Refund Check 061908-000, 1303 N KELLOGG ST	06/30/2026	70.56	
061-0000-20101-00	SHELBY CURTIS	Refund Check 064547-000, 1457 BROWN AVE	07/13/2026	114.83	
061-0000-20101-00	BAUDELIO DIAZ	Refund Check 019977-013, 1465 JEFFERSON ST	06/30/2026	108.50	
061-0000-20101-00	FHP INVESTMENTS LLC	Refund Check 045228-032, 341 JEFFERSON ST	06/30/2026	50.94	
061-0000-20101-00	TINA BRAUN SMITH	Refund Check 022477-002, 1648 BATEMAN ST	07/13/2026	152.33	
061-0000-20101-00	FREEDOM 2030 HOLDINGS LLC	Refund Check 070199-001, 1110 HUBER AVE	07/13/2026	137.47	
061-0000-20101-00	ALEXANDRA BURMOOD	Refund Check 068010-001, 1045 MULBERRY ST	07/13/2026	79.92	
061-0000-20101-00	DON DEDIEU BIKULU	Refund Check 070407-000, 241 MAPLE AVE UPPER	07/13/2026	65.24	
061-0000-20101-00	IGOR BESIC	Refund Check 063490-000, 581 N SEMINARY ST	07/13/2026	61.14	
061-0000-20101-00	FRANK ARMSTRONG	Refund Check 044522-013, 1444 MORTON AVE	07/13/2026	59.07	
061-0000-20101-00	JOEL BJORLING	Refund Check 070248-000, 2286 WINDISH DR 4	07/13/2026	155.87	
061-0000-20101-00	JANICE TORRES	Refund Check 069123-000, 1384 CLARK ST	06/30/2026	17.27	
061-0000-20101-00	JOHN STEELE	Refund Check 050710-000, 635 W FREMONT ST	06/30/2026	60.26	
061-0000-20101-00	DANIEL ROBERTS	Refund Check 056579-000, 964 PINE ST	07/13/2026	43.88	
061-0000-20101-00	JESSIE WEAVER-HART	Refund Check 066471-001, 1236 W LOSEY ST	06/30/2026	49.73	
061-0000-20101-00	MCS REAL ESTATE LLC	Refund Check 005091-204, 189 N HENDERSON ST	07/13/2026	85.84	
061-0000-20101-00	TAYLOR HUNT	Refund Check 058935-000, 73 COUNTRY ELMS EST	07/13/2026	156.49	
061-0000-20101-00	MARK MARTIN	Refund Check 005097-082, 1459 S KELLOGG ST	07/13/2026	88.03	
061-0000-20101-00	JENNIFER SHANNON	Refund Check 022594-012, 642 W LOSEY ST	06/30/2026	69.80	
061-0000-20101-00	CASEY SUTTON	Refund Check 069364-000, 56 LORRAINE DR	07/13/2026	125.74	
061-0000-20101-00	JASON SCOTT	Refund Check 063805-000, 1754 MORTON AVE	06/30/2026	3.04	
061-0000-20101-00	JASON SCOTT	Refund Check 063805-000, 1754 MORTON AVE	06/30/2026	62.82	
061-0000-20101-00	JULIE PENDERGRASS	Refund Check 039926-000, 1136 DAYTON DR	07/13/2026	86.14	
061-0000-51000-00	Crawford, Murphy & Tilly Inc	Transmission Main Engineering Study	07/14/2026	980.00	0000093297
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	65.00	
061-0000-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	951.14	
061-0000-51000-00	Knox County Records Office	06/26 Laredo services	07/14/2026	44.15	
061-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	65.00	
061-0000-51000-00	Pace Analytical Services LLC	water testing	07/14/2026	25.00	
061-0000-51000-00	Pace Analytical Services LLC	water testing	07/14/2026	1,050.00	
061-0000-51010-00	Jording Law PLLC	06/26 legal service	07/14/2026	350.00	
061-0000-54000-00	Michael Mackey	Cell Phone Allowance	06/30/2026	30.00	
061-0000-54000-00	Jerami Brown	Cell Phone Allowance	06/30/2026	30.00	
061-0000-54000-00	Brightspeed	06/26 Service Acct #304035525	06/30/2026	124.04	
061-0000-54000-00	Derrick Chick	Cell Phone Allowance	06/30/2026	30.00	
061-0000-54000-00	Roger Mettler	Cell Phone Allowance	06/30/2026	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-54000-00	Scott Seiberlich	Cell Phone Allowance	06/30/2026	30.00	
061-0000-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	127.16	
061-0000-54000-00	Francis Rutledge	Cell Phone Allowance	06/30/2026	30.00	
061-0000-55000-00	IL Environmental Protection Agency	07/26 -12/26 - NPDES dues acct ILG640273 (A)	07/14/2026	250.00	
061-0000-55500-00	AMP Companies Inc	installed relays & toggles	07/14/2026	1,035.70	
061-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	163.03	
061-0000-55700-00	Okolona Pest Control Inc	06/26 pest service	07/14/2026	55.00	
061-0000-61700-00	Flowpoint Environmental Systems Ir	Bulkwater upgrade and repairs - Flowpoint controller L19ER, Cred	07/14/2026	9,240.93	0000093285
061-0000-66000-00	Henry County Treasurer	MB-5 Bit Mix 7.09 TN	07/14/2026	510.05	
061-0000-66000-00	Core & Main	straps	07/14/2026	254.56	
061-0000-66000-00	Galesburg Welding, Inc	steel plate	07/14/2026	134.00	
061-0000-66000-00	Henry County Treasurer	MB-5 Bit Mix 7.11 TN	07/14/2026	511.49	
061-0000-66000-00	Henry County Treasurer	MB-5 Bit Mix 8.03 TN	07/14/2026	577.68	
061-0000-66000-00	Core & Main	screw tops, screw bottoms, lids, valve boxes, adaptors	07/14/2026	4,091.94	
061-0000-66000-00	Core & Main	curb stops, comp cts	07/14/2026	3,554.80	
061-0000-66000-00	Core & Main	flg kit	07/14/2026	12.31	
061-0000-66000-00	Core & Main	couplings	07/14/2026	909.50	
061-0000-66000-00	Core & Main	couplings	07/14/2026	1,678.65	
061-0000-66000-00	Core & Main	straps	07/14/2026	445.34	
061-0000-66000-00	USA Bluebook, Inc.	curb box lock	07/14/2026	131.69	
061-0000-66000-00	Roanoke Concrete Products Co	CONTROLLED LOW STRENGTH MATERIAL (CLSM) - DELIVE	07/14/2026	937.50	0000093168
061-0000-66500-00	Core & Main	DXMIC PRO DIGITAL GROUND MICROPHONE - LEAK DETE	07/14/2026	7,028.62	0000093323
061-0000-66500-00	Grainger Inc	respirators	07/14/2026	1,223.70	
061-0000-66500-00	Galesburg Electric, Inc.	compressor	07/14/2026	424.21	
061-0000-66700-00	Core & Main	2026 Misc Meter Needs (Blanket PO. Will order as needed)	07/14/2026	465.00	0000093197
061-0000-66900-00	Core & Main	5FT 6IN HYDRANT - SAFETY YELLOW	07/14/2026	7,050.00	0000093256
061-0000-66900-00	Core & Main	5FT HYDRANT - SAFETY YELLOW	07/14/2026	6,900.00	0000093256
061-0000-68500-00	Industrial Specialties Llc	Misc. chemicals	07/14/2026	2,506.77	
061-0000-68500-00	Alexander Chemical Corp	2026 Annual Supply of Gas Chlorine (as per bid specification).	07/14/2026	5,130.00	0000093205
061-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	124.64	
Subtotal for Divison: 0000				101,696.93	
Subtotal for Fund 061				101,696.93	
067-0000-20101-00	JASON SCOTT	Refund Check 063805-000, 1754 MORTON AVE	06/30/2026	4.59	
067-0000-51000-00	Knox County Records Office	06/26 Laredo services	07/14/2026	44.15	
067-0000-51000-00	SpringbrookSoftware LLC	06/26 CivicPay transaction Fee	07/14/2026	469.83	

Account Number	Vendor	Description	Date	Amount	PO No
067-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	19.48	
067-0000-56000-00	Terry Allen, Inc	Pickard Road - Toilet Rental - 1 Regular Unit 3/20/26 to 11/15/2	07/14/2026	90.00	0000093190
067-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	16.63	
		Subtotal for Divison: 0000		644.68	
		Subtotal for Fund 067		644.68	
074-0000-54000-00	Stratus Networks, Inc	07/26 Service Acct# 7382	07/14/2026	10.18	
074-0000-54000-00	Amanda Willett	Cell Phone Allowance	06/30/2026	30.00	
		Subtotal for Divison: 0000		40.18	
		Subtotal for Fund 074		40.18	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	65.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	135.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	135.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	135.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	135.00	
078-0000-51000-00	OSF Occupational Medicine	pre employment exam	07/14/2026	135.00	
078-0000-55500-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	15.22	
078-0000-56535-00	Jording Law PLLC	06/26 legal service	07/14/2026	586.80	
078-0000-56535-00	Jording Law PLLC	06/26 legal service	07/14/2026	583.81	
078-0000-56535-00	Jording Law PLLC	06/26 legal service	07/14/2026	87.50	
078-0000-56535-00	Midwest Orthopaedic Center	workers comp - DOS 05/07/26 - pat #546568	07/14/2026	64.52	
078-0000-56535-00	Jording Law PLLC	06/26 legal service	07/14/2026	930.22	
078-0000-88300-00	Advanced Business Systems Inc	Monthly Copier Service	07/14/2026	31.28	
		Subtotal for Divison: 0000		3,169.35	
		Subtotal for Fund 078		3,169.35	
091-0000-20102-00	Galesburg Sanitary Dist.	05/26 postage for liens	07/14/2026	-6.58	
091-0000-20102-00	Galesburg Sanitary Dist.	06/26 credit card processing fees	07/14/2026	-4,639.81	
091-0000-20102-00	Galesburg Sanitary Dist.	05/26 lien & collection fees	07/14/2026	-71.00	
091-0000-20102-00	Galesburg Sanitary Dist.	07/26 sanitary district fees - less 3% collection fee	07/14/2026	-23,140.30	
091-0000-22003-00	Galesburg Sanitary Dist.	07/26 sanitary district fees	07/14/2026	771,343.24	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Divison: 0000				<u>743,485.55</u>	
Subtotal for Fund 091				<u>743,485.55</u>	
Report Total:				<u><u>1,344,657.11</u></u>	

Advance Checks and ACH Payments as of 7/20/2026

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/2/2026	0	Breakthru Beverage Illinois, LLC	liquor for golf concessions	019-1920-64125	310.00
7/2/2026	0	Chuck Humes	06/30 - umped softball - 2 games	019-1940-51400	80.00
7/2/2026	0	Computershare	GO2013A Interest	047-0000-87300	15,540.00
7/2/2026	0	Euclid Beverage	liquor for golf concessions	019-1920-64125	380.70
7/2/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	96.00
7/2/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	710.00
7/2/2026	0	Galesburg Downtown Council	2025 property tax levy add'l maintenance	001-0160-59523	9,289.72
7/2/2026	0	Galesburg Downtown Council	2025 property tax levy maintenance	001-0160-59523	6,193.15
7/2/2026	102862	Johnson Controls Fire Protection LP	Repairs to City Hall Elevator - act #375-000590290	001-0304-55700	5,945.74
7/2/2026	102863	Knox County Records Office	file 32 weed/trash/demo liens	001-0160-51300	288.00
7/2/2026	102863	Knox County Records Office	total of 1 water/sewer/refuse lien filed	061-0000-51000	63.00
7/2/2026	0	Nathaniel Clark	06/30 - umped softball - 2 games	019-1940-51400	80.00
7/2/2026	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
7/2/2026	0	UMR	Employee admin fee	074-0000-56501	102.41
7/2/2026	0	UMR	Retiree admin fee	073-0000-56501	120.00
7/2/2026	0	UMR	Retiree prescription claims	073-0000-56505	4,153.46
7/2/2026	0	UMR	Retiree health insurance claims	073-0000-56503	79,308.23
7/2/2026	0	UMR	Employee health insurance claims	074-0000-56503	4,401.18
7/2/2026	0	UMR	Employee prescription claims	074-0000-56505	10,124.51
7/2/2026	0	UMR	Retiree health insurance claims	073-0000-56503	12,280.36
7/2/2026	0	UMR	Employee health insurance claims	074-0000-56503	59,194.19
7/9/2026	0	Chuck Humes	07/07 - umped softball - 2 games	019-1940-51400	80.00
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 254	058-0000-88300	674.46
7/9/2026	0	Enterprise Fleet Management	6/26 Lease - 574	058-0000-88300	239.42
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 166	061-0000-88300	728.27
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 400	058-0000-88300	674.90
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 160	061-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 142	058-0000-88300	1,087.02
7/9/2026	0	Enterprise Fleet Management	6/26 Lift Gate 25% - 153	061-0000-66500	1,396.50
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 153	061-0000-88300	858.40
7/9/2026	0	Enterprise Fleet Management	6/26 DMV Reg Fee - 504	019-1915-51000	173.00
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 36	058-0000-88300	572.11
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 117	058-0000-88300	779.32
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 150	061-0000-88300	665.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 504	058-0000-88300	1,088.81
7/9/2026	0	Enterprise Fleet Management	6/26 Lease - 153	061-0000-88300	743.95
7/9/2026	0	Enterprise Fleet Management	6/26 DMV Reg Fee - 142	001-0450-51000	173.00
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 255	058-0000-88300	428.12
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 532	058-0000-88300	804.03
7/9/2026	0	Enterprise Fleet Management	6/26 DMV Reg Fee - 153	061-0000-51000	173.00
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 405	058-0000-88300	485.20

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 574	058-0000-88300	884.76
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 408	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 208	058-0000-88300	1,016.09
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 100	058-0000-88300	623.78
7/9/2026	0	Enterprise Fleet Management	6/26 Lease - 208	058-0000-88300	33.87
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 510	058-0000-88300	728.27
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 402	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 189	061-0000-88300	674.90
7/9/2026	0	Enterprise Fleet Management	6/26 Lease - 504	058-0000-88300	435.52
7/9/2026	0	Enterprise Fleet Management	6/26 Lease - 142	058-0000-88300	978.32
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 575	058-0000-88300	674.90
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 590	058-0000-88300	733.46
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 572	058-0000-88300	698.86
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 253	058-0000-88300	728.36
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 403	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 118	058-0000-88300	674.90
7/9/2026	0	Enterprise Fleet Management	6/26 Dump Body 50% - 142	058-0000-66500	8,611.62
7/9/2026	0	Enterprise Fleet Management	6/26 DMV Reg Fee - 574	019-1915-51000	173.00
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 250	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 404	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	6/26 Dump Body 50% - 504	058-0000-66500	8,611.62
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 409	058-0000-88300	491.77
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 508	058-0000-88300	674.90
7/9/2026	0	Enterprise Fleet Management	7/26 Lease - 49	058-0000-88300	702.10
7/9/2026	0	Enterprise Fleet Management	6/26 Snow Plow 50% - 574	058-0000-66500	5,334.50
7/9/2026	0	Great Balloon Race, The	community event sponsorship - The Great Balloon Race	024-0000-83100	10,000.00
7/9/2026	102921	Hutchison Engineering, Inc	Lake Storey Path - Phase II Engineering	013-0000-76000	16,964.60
7/9/2026	0	Joel Zaiser	07/07 - umped softball - 2 games	019-1940-51400	80.00
7/9/2026	0	Oneida Network Services, Inc	07/26 internet - Kerzi - acct #1101994	001-0207-54000	80.00
7/9/2026	102919	Secretary of State	municipal plate	030-0370-51000	8.00
7/9/2026	102920	Secretary of State	vehicle title & registration	030-0370-51000	165.00
7/9/2026	0	US Sterling Capital Corp., Inc.	EvaBank	054-0000-51000	235.00
7/9/2026	0	US Sterling Capital Corp., Inc.	Henderson State Bank	054-0000-51000	240.00
7/9/2026	0	US Sterling Capital Corp., Inc.	First State Bank of DeQueen	061-0000-51000	240.00
7/9/2026	0	Veracity Holdings Construction Group LLC	CO #1 DCEO rehab work for 588 W Tompkins St - Repl	013-0000-83100	7,600.00
7/9/2026	0	Veracity Holdings Construction Group LLC	DCEO rehab work for 588 W Tompkins St	013-0000-83100	47,800.00
7/9/2026	8013	Western Illinois Regional Council	Technical services agreement for DCEO storm sewer gra	013-0000-76000	8,750.00
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	001-0306-51000	21.05
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	067-0000-51000	3,049.89
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	001-0410-51000	21.05
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	061-0000-51000	1,414.88
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	067-0000-51000	707.46

Check Date	Check #	Vendor Name	Description	Account #	Amount
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	001-0115-51000	140.76
7/10/2026	0	Bluefin Payment Systems	06/26 UB Webpayment credit card processing fee	061-0000-51000	6,099.78
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1925-51000	664.47
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1960-51000	5.30
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1950-51000	573.21
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1905-51000	353.42
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1955-51000	674.16
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1930-51000	122.30
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1945-51000	12.89
7/10/2026	0	Cardconnect	06/26 Card Connect Credit card fees	019-1935-51000	137.83
7/10/2026	0	Farmers & Mechanics Bank	06/26 CBI Bank Trust fees	019-1920-51000	139.35
7/10/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	48.00
7/10/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	84.00
7/10/2026	0	G & M Distributors	liquor for golf concessions	019-1920-64125	321.40
7/10/2026	0	Joe Brignall	Non Safety Toe Boots	001-0605-67500	156.99
7/10/2026	0	Quadient Leasing USA, Inc	postage for machine	061-0000-10702	500.00
7/10/2026	0	Quilt	06/26 Credit Card fees	019-1920-51000	1,507.04
7/10/2026	0	UMR	Retiree admin fee	073-0000-56501	2,688.88
7/10/2026	0	UMR	Retiree stop loss	073-0000-56502	10,286.85
7/10/2026	0	UMR	Retiree prescription claims	073-0000-56505	901.42
7/10/2026	0	UMR	Retiree dental/vision premium	073-0000-56507	2,934.35
7/10/2026	0	UMR	Employee health insurance claims	074-0000-56503	24,005.87
7/10/2026	0	UMR	Employee admin fee	074-0000-56501	11,005.52
7/10/2026	0	UMR	Employee prescription claims	074-0000-56505	13,124.18
7/10/2026	0	UMR	Employee dental/vision premium	074-0000-56507	19,700.28
7/10/2026	0	UMR	Employee stop loss	074-0000-56502	54,375.00
7/10/2026	0	UMR	Retiree health insurance claims	073-0000-56503	3,863.04
				Grand Total	\$509,225.27

26-1013



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Amendment to Chapter 94 establishing Minimum Maintenance Standards for Private Parking Lots.

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

BACKGROUND: There are situations in the City whereby commercial, industrial, institutional, and multifamily properties contain parking lots that have fallen into varying states of disrepair. Common deficiencies include potholes, deteriorated pavement surfaces, damaged curbs, unsafe pedestrian walkways, non-functioning lighting fixtures and drainage issues.

These conditions can create safety hazards for motorists and pedestrians, negatively impact adjacent property values, diminish the appearance of commercial corridors, and adversely affect the overall economic vitality of the community. While the City currently has authority to address certain nuisance and property maintenance issues, the Galesburg Code of Ordinances does not contain comprehensive standards specifically addressing the maintenance of private parking lots and related improvements.

The proposed ordinance establishes minimum maintenance requirements and establishes an enforcement mechanism allowing the City to address unsafe conditions when property owners fail to make necessary repairs. The ordinance is also largely complaint-driven and intended to address chronic problem properties rather than impose new burdens on well-maintained businesses.

When a violation is identified, the City would issue a notice of violation outlining the required corrective actions and providing a reasonable period for compliance. If the property owner fails to make the required repairs, the matter may be referred to the City's Administrative Adjudication process.

Following a hearing, the Administrative Hearing Officer may order corrective action and, if necessary, authorize the City to complete the work or contract for the work to be completed. Any costs incurred by the City would be billed to the property owner. If reimbursement is not



received, the City may record a lien against the property for the costs incurred, together with any authorized fines, fees, and expenses.

The proposed ordinance is intended to provide a fair and consistent enforcement process while encouraging proactive maintenance by property owners. It also provides the City with a mechanism to address hazardous conditions that may otherwise remain uncorrected for extended periods of time.

BUDGET IMPACT: The ordinance is not anticipated to have a significant immediate fiscal impact. Costs associated with enforcement and abatement activities would be recoverable from property owners through the cost recovery and lien provisions contained within the ordinance.

SUPPORTING DOCUMENTS:

1. Ordinance amendment to Chapter 94
cc: File Copy



ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY OF GALESBURG CODE OF ORDINANCES TO ESTABLISH MINIMUM STANDARDS FOR THE MAINTENANCE OF PRIVATE PARKING LOTS AND ASSOCIATED IMPROVEMENTS

WHEREAS, the City Council of the City of Galesburg finds that deteriorated parking lots, walkways, curbs, lighting fixtures, and related improvements create unsafe conditions for pedestrians and motorists, negatively impact property values, and adversely affect the public health, safety, and welfare; and

WHEREAS, the City Council finds it necessary and desirable to establish minimum maintenance standards for privately owned parking lots and to provide a mechanism for enforcement and abatement of violations;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, KNOX COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1 That Section 94.02 of Chapter 94 of the Galesburg Code of Ordinances be, and the same hereby is, amended by adding the following:

(Q) Allowing any privately owned parking lots, parking areas, drive aisles, access drives, and related improvements serving commercial, industrial, institutional, multifamily residential, mixed-use, and other non-single-family properties located within the corporate limits of the City of Galesburg to be in an unsafe condition for pedestrians and motorists that may adversely affect the public health, safety and welfare.

SECTION 2 That Section 94.10 of Chapter 94 of the Galesburg Code of Ordinances be, and the same hereby is, amended by adding the following:

PARKING LOT means any surfaced or improved area used for the parking, storage, or maneuvering of motor vehicles.

APPURTENANCES means all improvements associated with a parking lot including, but not limited to, curbs, wheel stops, sidewalks, walkways, accessible routes, drainage structures, retaining walls, lighting fixtures, poles, pavement markings, signage, landscaping islands, and similar improvements.

GOOD REPAIR means a condition free from structural deterioration, defects, hazards, or damage that may endanger persons or property or interfere with the intended use of the improvement.

SECTION 3 That Chapter 94 of the Galesburg Code of Ordinances be, and the same hereby is, amended by adding a new section 94.21 and shall read as follows:

§ 94.21 PRIVATE PARKING LOT MAINTENANCE

(A) *Applicability.* This Section shall apply to all privately owned parking lots, parking areas, drive aisles, access drives, and related improvements serving commercial, industrial,

institutional, multifamily residential, mixed-use, and other non-single-family properties located within the corporate limits of the City of Galesburg.

(B) *Nuisance prohibited.* Any owner, agent, occupant, responsible party or person shall have the duty to maintain all parking lots and associated appurtenances in a safe, clean, and serviceable condition at all times by ensuring the following:

- 1) Pavement surfaces are maintained free of potholes, depressions, ruts, heaving, broken pavement, or other defects that create a hazard to vehicles or pedestrians.
- 2) Curbs, wheel stops, and similar traffic control devices are maintained in good repair and securely installed.
- 3) Sidewalks, pedestrian walkways, and accessible routes are maintained free from hazards, excessive cracking, settlement, uplift, or deterioration that could cause injury.
- 4) Lighting fixtures, poles, foundations, wiring, and related equipment are maintained in safe operating condition and free from structural defects.
- 5) Stormwater drainage structures and inlets are maintained in working condition and free from obstruction.
- 6) Pavement markings, traffic directional markings, fire lanes, accessible parking spaces, and required signs are maintained so as to remain visible and functional.
- 7) Landscaping islands and related improvements are maintained so as not to obstruct visibility or create hazards.
- 8) All appurtenances are maintained in good repair and safe condition.

SECTION 4 All ordinances, or parts of ordinances, in conflict with this ordinance are, to the extent of such conflict, hereby repealed.

SECTION 5 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 _____, 2026, by a roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

ATTEST:

Peter Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

26-2013



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Motor Fuel Tax (MFT) Resolution for the BNSF Peoria Subdivision Improvements project. MFT funds are state-collected taxes on gasoline and diesel which are distributed to local governments for the limited purpose of construction and maintenance related to roadway infrastructure.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, and City Engineer recommend approval of the MFT Resolution for the BNSF Peoria Subdivision project.

BACKGROUND: The City will receive \$206,109 in funding incentives from the Grade Crossing Protection Fund (GCPF), BNSF Railway, and the Illinois Department of Transportation (IDOT) for approach improvements along the Peoria Subdivision track. Per the project's Stipulated Agreement, these incentives will be deposited back into the City's Motor Fuel Tax (MFT) account. To utilize these MFT funds for the project, IDOT requires the City Council to approve an MFT Resolution.

The proposed improvements include replacing asphalt pavement with concrete and installing combination concrete curbs and gutters on S Pine Street and E 2nd Street. Additionally, the project includes sidewalk replacement at S Farnham Street and Day Street at E 2nd Street. To utilize MFT funds for this project, IDOT requires City Council approval of an MFT Resolution.

City staff recommends approval of an MFT resolution in the amount of \$75,000 for the BNSF Peoria Subdivision Improvements project.

BUDGET IMPACT: The City will receive \$206,109 in funding incentives from the GCPF, BNSF Railway, and IDOT for approach improvements along the Peoria Subdivision track. These incentives will be deposited back into the City's Motor Fuel Tax (MFT) account, fully offsetting the recommended \$75,000 MFT project resolution and leaving a net positive credit to the fund.

SUPPORTING DOCUMENTS:

1. Resolution





Resolution for Improvement Under the Illinois Highway Code

[E-mail](#)
[Reset Form](#)

Is this project a bondable capital improvement?

☒ Yes ☐ No

Resolution Type

Resolution Number

Section Number

Original

24-02201-34-RR

BE IT RESOLVED, by the Council of the City

Governing Body Type

Local Public Agency Type

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

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

For Roadway/Street Improvements:

Name of Street(s)/Road(s)	Length (miles)	Route	From	To
+ S Pine Street	0.01	0541	0.76	0.77
- E 2nd Street	0.007	0028	0.09	0.1
+ S Farnham Street	0.02	6790	5.12	5.14
- Day Street	0.02	0529	0.58	0.60

For Structures:

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

BE IT FURTHER RESOLVED,

1. That the proposed improvement shall consist of

RAISING THE ROADWAY AND COMBINATION CURB AND GUTTER TO MEET RAILROAD APPROACH GRADE REQUIREMENTS ON SOUTH PINE STREET. REPLACING SIDEWALK IN VARIOUS LOCATIONS IN ORDER TO MEET RAILROAD CLEARANCE REQUIREMENTS.

2. That there is hereby appropriated the sum of Seventy-five thousand -----

----- Dollars (\$75,000.00) for the improvement of
said section from the Local Public Agency's allotment of Motor Fuel Tax funds.

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

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

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

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

Council of Galesburg at a meeting held on July 20, 2026.
Governing Body Type Name of Local Public Agency Date

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 20 day of July, 2026.
Day Month, Year



(SEAL, if required by the LPA)

Resolution for Improvement Under the Illinois Highway Code

[E-mail](#)[Reset Form](#)

Clerk Signature & Date

--

Approved

Regional Engineer Signature & Date
Department of Transportation

--

Instructions for BLR 09110 - Page 1 of 2

NOTE: Form instructions should not be included when the form is submitted.

This form shall be used when a Local Public Agency (LPA) wants to construct an improvement using Motor Fuel Tax(MFT) funds. Refer to Chapter 9 of the Bureau of Local Roads and Streets Manual (BLRS Manual) for more detailed information. For signature requirements refer to Chapter 2, Section 3.05(b) of the BLRS Manual.

When filling out this form electronically, once a field is initially completed, fields requiring the same information will be auto-populated.

Is this project a bondable capital improvement?

Check Yes if the project was a bondable capital improvement, check no if it is not. An example of a bondable capital project may include, but is not limited to: project development, design, land acquisition, demolition when done in preparation for additional bondable construction, construction engineering, reconstruction of a roadway, designed overlay extension or new construction of roads, bridges, ramps, overpasses and underpasses, bridge replacement and/or major bridge rehabilitation. Permanent ADA sidewalk/ramp improvements and seeding/sodding are eligible expenditures if part of a larger capital bondable project. A bondable capital improvement project does not mean the LPA was required to sell bonds to fund the project, however the project did meet the criteria to be bondable.

Resolution Number

Enter the resolution number as assigned by the LPA, if applicable.

Resolution Type

From the drop down box choose the type of resolution:

- Original would be used when passing a resolution for the first time for this project.
- Supplemental would be used when passing a resolution increasing appropriation above previously passed resolutions.
- Amended would be used when a previously passed resolution is being amended.

Section Number

Insert the section number of the improvement the resolution covers.

Governing Body Type

From the drop down box choose the type of administrative body. Choose Board for County; Council for a City or Town; President and Board of Trustees for a Village or Town.

LPA Type

From the drop down box choose the LPA body type. Types to choose from are: County, City, Town or Village.

Name of LPA

Insert the name of the LPA.

Contract or Day Labor

From the drop down choose either Contract or Day Labor.

Roadway/Street Improvements:

Name Street/Road

Insert the name of the Street/Road to be improved. For additional locations use the Add button.

Length

Insert the length of this segment of roadway being improved in miles.

Route

Insert the Route Number of the road/street to be improved if applicable.

From

Insert the beginning point of the improvement as it relates to the Street/Road listed to the left.

To

Insert the ending point of the improvement as it relates to the Street/Road listed to the left.

Structures:

Name Street/Road

Insert the name of the Street/Road on which the structure is located. For additional locations use the Add button.

Existing Structure No.

Insert the existing structure number this resolution covers, if no current structure insert n/a.

Route

Insert the Route number on which the structure is located.

Location

Insert the location of the structure.

Feature Crossed

Insert the feature the structure crosses.

1

Insert a description of the major items of work of the proposed improvement.

2

Insert the dollar value of the resolution for the proposed improvement to be paid for with MFT funds in words followed by in the same amount in numerical format in the ().

Instructions for BLR 09110 - Page 2 of 2

Name of Clerk	Insert the name of the LPA clerk.
LPA Type	Insert the type of clerk based on the LPA type. Types to choose from are: County, City, Town or Village.
Name of LPA	Insert the name of the LPA.
Governing Body Type	Insert the type of administrative body. choose Board for County; Council for a City or Town; President and Board of Trustees for a Village or Town
Name of LPA	Insert the name of the LPA.
Date	Insert the date of the meeting.
Day	Insert the day Clerk is signing the document.
Month, Year	Insert the month and year of the Clerk's signature.
Seal	The Clerk shall seal the document here, if required. If a seal is required, electronic signatures should not be used.
Clerk Signature	Clerk shall sign here.
Approved	The Department of Transportation shall sign and date here once approved.

A minimum of three (3) certified signed originals must be submitted to the Regional Engineer's District office OR email PDF completed form with electronic signatures to your local District LRS office.

Following IDOT's approval, distribution will be as follows:

- Local Public Agency Clerk
- Engineer (Municipal, Consultant or County)
- District

26-3024



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Bid Recommendation, demolition and clean-up of 1970 E Main St in Galesburg, IL.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend City Council award the demolition of 1970 E Main St, as outlined, to D&T Demolition LLC, Galesburg, IL, in the amount of \$27,130.

BACKGROUND: Community Development has taken the necessary steps to acquire the commercial building located at 1970 E Main St. City staff have determined the building is not economically feasible to restore and demolition is the most economical solution for the redevelopment of the vacant and underutilized 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. Two vendors responded to this bid request. The low and best bid was submitted by D&T Demolition LLC in the amount of \$27,130. City staff have reviewed the bid and confirmed with demolition contractor the costs submitted for this project are reasonable based on the requirements of the demolition. City staff recommend approval.

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

SUPPORTING DOCUMENTS:

1. Bid Tabulation



CITY OF GALESBURG

Finance Department

Bid Results for Demo of 1970 E Main St

07/08/2026 at 11:00 am

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

COMPANY CITY, STATE	D&T Demolition LLC Galesburg, IL		NE Finch Co Peoria, 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>
1970 E Main St	\$ 27,130.00	30	\$ 59,778.00	30		
Bid Security	Bid Bond		Bid Bond			

Low and Best Bid



26-3025

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Approve bid for phase II for the installation of drainage systems at Bunker Links Golf Course.

SUMMARY RECOMMENDATION: The City Manager, Park & Recreation Director and Purchasing Agent recommend the City Council approve the bid submitted by Miller Trucking & Excavating (Silvis, IL) in the amount of \$161,898.00 for the installation of drainage systems at Bunker Links Golf Course.

BACKGROUND: The Bunker Links Golf Course currently faces recurring drainage challenges, leading to significant standing water and frequent course closures during heavy rainfall. Installing a drainage system will enhance turf health, decrease long-term maintenance demands, and minimize operational downtime, ensuring consistent course accessibility for patrons.

Specifications were developed for the installation of drainage systems to be installed on six golf course holes (1, 2, 8, 9, 13, 14, and 18) with provisions requiring only one hole to be closed at a time while the golf course is open. Bids were advertised in the Register Mail, posted to the city website, and emailed to contractors known to provide drainage services. Miller Trucking & Excavating provided the sole bid of \$301,721.00.

To ensure the project remained within budget constraints, city staff evaluated the bid for cost-effective alternatives, which led to the removal of hole 2 from the project scope. Miller Trucking & Excavating performed the drainage work during phase I of the project in 2025, and based on their performance, city staff are confident they can successfully complete phase II. Work is anticipated to commence on or after October 1, 2026, with a targeted completion date of December 31, 2026.

BUDGET IMPACT: There are sufficient funds in the Community Improvement/Infrastructure Fund (12) and Utility Tax Capital Project fund (59).

SUPPORTING DOCUMENTS:

1. Bid Tabulation



CITY OF GALESBURG

Bid Tabulation - Bunker Links Golf Course Drainage System Phase II

7/8/2026

Attended by: T.Miller/ D. Miles

COMPANY		Miller Trucking & Excavating	
CITY, STATE		Silvis, IL	
Description	Total Cost	Total Cost	Total Cost
Drainage System for Hole 1	16,455.00		
Drainage System for Hole 2 – Start of Fairway	41,943.00		
Drainage System for Hole 2 – Green Approach	97,880.00		
Drainage System for Hole 8	45,645.00		
Drainage System for Hole 9	19,875.00		
Drainage System for Hole 13	14,139.00		
Drainage System for Hole 14	30,775.00		
Drainage System for Hole 18	35,009.00		
Grand Total	\$ 301,721.00		

Estimated Start Date:	10/1/2026		
Estimated Completion Date:	12/31/2026		
Days Required to Complete the Project:	35 Days		
Bid Security:	Bid Bond		

26-3026



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Re-bid for the BNSF Peoria Subdivision Improvements project.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, City Engineer, and Purchasing Agent recommend approval of the bid in the amount of \$72,252.50 from Centennial Contractors of the Quad Cities, Inc.

BACKGROUND: For the Burlington Northern Sante Fe (BNSF) Railway to install new gate arms, it requires the City to improve the sidewalk and roadway approaches. The Contractor will replace asphalt pavement with concrete, install combination concrete curbs and gutters on S Pine Street and E 2nd Street, and replace the sidewalk at S Farnham Street and Day Street.

The project was advertised in the IDOT Contractor Bulletin, the Register Mail, and on the City's website. Twenty-three (23) bid proposals were sent out and four (4) bids were received. The lowest bidder for the project was Centennial Contractors of the Quad Cities, Inc., in the amount of \$72,252.50. The bid for this project was within the estimated amount anticipated for the work and City staff recommends approval of the bid.

BUDGET IMPACT: The City will receive \$206,109 in funding incentives from GCPF, BNSF Railway, and IDOT for approach improvements along the Peoria Subdivision track.

SUPPORTING DOCUMENTS:

1. Bid Tabulation



CITY OF GALESBURG Public Works Department Memo Operating Under Council- Manager Government Since 1957											
BNSF Peoria Subdivision Improvements (Re-Bid) Project: 24-02201-34-RR Bid Date: 7/8/2026 Attended by: Miller/Heisler/Kirgan				BIDDER NAME: BIDDER ADDRESS: CITY/STATE/ZIP:	Centennial Contractors of the Quad Cities, Inc. 1505 46th Avenue Moline, IL 61265	Illinois Civil Contractors, Inc. 420 Pinecrest Drive East Peoria, IL 61611	Miller & Son Construction Co. PO Box 289 Mackinaw, IL 61755	Brandt Construction Co. 700 4th St. W Milan, IL 61264			
				UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL	UNIT PRICE	TOTAL
37.1	TON	AGG BASE CSE B		\$40.00	\$1,484.00	\$111.53	\$4,137.76	\$200.00	\$7,420.00	\$300.00	\$11,130.00
21.2	SY	AGG BASE CSE B 6		\$20.00	\$424.00	\$78.39	\$1,661.87	\$60.00	\$1,272.00	\$365.00	\$7,738.00
170.3	SY	PCC PVT 7		\$135.00	\$22,990.50	\$154.93	\$26,384.58	\$203.00	\$34,570.90	\$335.00	\$57,050.50
394.2	SF	PC CONC SIDEWALK 4		\$14.00	\$5,518.80	\$26.90	\$10,603.98	\$15.00	\$5,913.00	\$25.00	\$9,855.00
128.3	SF	PC CONC SIDEWALK 8		\$20.00	\$2,566.00	\$26.54	\$3,405.08	\$36.00	\$4,618.80	\$55.00	\$7,056.50
64.0	SF	DETECTABLE WARNINGS		\$50.00	\$3,200.00	\$57.17	\$3,658.88	\$125.00	\$8,000.00	\$60.00	\$3,840.00
192.6	SY	PAVEMENT REM		\$20.00	\$3,852.00	\$29.04	\$5,593.10	\$55.00	\$10,593.00	\$55.00	\$10,593.00
120.6	FT	COM CURB GUTTER REM		\$25.00	\$3,015.00	\$47.14	\$5,685.08	\$30.00	\$3,618.00	\$60.00	\$7,236.00
870.9	SF	SIDEWALK REM		\$2.00	\$1,741.80	\$11.82	\$10,294.04	\$4.00	\$3,483.60	\$2.00	\$1,741.80
2.0	EACH	MAN ADJUST		\$1,750.00	\$3,500.00	\$1,021.75	\$2,043.50	\$600.00	\$1,200.00	\$2,200.00	\$4,400.00
120.6	FT	COMB CC&G TB6.12 AEP		\$55.00	\$6,633.00	\$137.20	\$16,546.32	\$120.00	\$14,472.00	\$120.00	\$14,472.00
1.0	L SUM	MOBILIZATION		\$5,000.00	\$5,000.00	\$6,642.12	\$6,642.12	\$4,000.00	\$4,000.00	\$18,000.00	\$18,000.00
1.0	L SUM	TRAF CONT & PROT SPL		\$5,000.00	\$5,000.00	\$2,784.82	\$2,784.82	\$4,000.00	\$4,000.00	\$20,000.00	\$20,000.00
1.0	L SUM	RR PROT LIABILITY INS		\$6,000.00	\$6,000.00	\$5,500.00	\$5,500.00	\$10,000.00	\$10,000.00	\$20,000.00	\$20,000.00
663.7	SF	AGG BASE CSE B 2 SPL		\$2.00	\$1,327.40	\$8.68	\$5,760.92	\$8.00	\$5,309.60	\$15.00	\$9,955.50
				\$72,252.50		\$110,702.05		\$118,470.90		\$203,068.30	

* Highlighted amounts depict the corrected costs (based on the unit price given), different from the Contractor's Original Schedule of Prices.

26-3027



City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Annual Security Software Renewal

SUMMARY RECOMMENDATION: The City Manager, IT Director, and Purchasing Agent recommend approving the fiscal year 2026 security software renewal from SHI for \$37,699.16.

BACKGROUND: This security software is integral to various aspects of our network security. The areas of protection provided include next generation antivirus, firewall management, and endpoint detection and response.

The quotes received for this renewal were as follows:

SHI - \$37,699.16

Titanium- \$39,230.29

JensenIT - \$40,899.99

CDWg - \$39,374.14

BUDGET IMPACT: There are funds available in the General Fund for this renewal.

SUPPORTING DOCUMENTS:

1. None





26-3028

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Proposal Recommendation, comprehensive review and amendment of portions of the Development Ordinance (Chapter 152)

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development and Purchasing Agent recommend approval of the proposal from Crawford, Murphy & Tilly, Inc. to update the City's Development Ordinance, for the amount of \$122,660.

BACKGROUND: The City's current Development Ordinance was adopted in 2010 and has been amended periodically. Over the years, however, the City has adopted new community goals, objectives, and strategies based on changes in development patterns, market trends, new technologies and changing regulations. A comprehensive review and amendment to the zoning, subdivision and related development provisions will allow the City to modernize regulatory standards, improve clarity and support the City's long-term growth, development, sustainability, and community character goals.

A Request for Proposals (RFP) for professional services was publicly advertised in the Register Mail, posted on the City and American Planning Association – Illinois' chapter websites, and distributed to known planning firms. The City received five proposals in response. Each submission was reviewed and evaluated based on the qualifications and availability of key project staff, relevant experience with drafting unified development ordinances or comparable projects, and familiarity with the City of Galesburg and its planning history. Following the review process, staff determined that Crawford, Murphy & Tilly, Inc. provided the most qualified and responsive proposal. It is anticipated that the entire process will take one year.

BUDGET IMPACT: Sufficient funds are budgeted in Planning (305) and Economic Development (024) for this work.

SUPPORTING DOCUMENTS:

1. None





26-4045

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Approve an extension of the existing agreement for asbestos inspection and consulting services.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, Code Compliance Supervisor, and Purchasing Agent recommend approving a two-year extension of the existing agreement with Klingner & Associates, Galesburg, IL, to provide asbestos inspection and consulting services.

BACKGROUND: The City of Galesburg utilizes professional asbestos inspection and consulting services to facilitate necessary abatement protocols during demolition and construction projects. In 2024, Klingner & Associates was awarded a three-year contract to provide these services, which is currently scheduled to expire at the end of 2026.

The partnership with Klingner & Associates has been highly effective, and City staff have expressed continued satisfaction with the quality of their work. Therefore, pricing was requested for a two-year extension of the current agreement. The attached fee structure outlines their proposed rates for 2027 and 2028. Establishing this fixed pricing will enhance the City's ability to accurately budget for upcoming projects.

The Code Compliance Supervisor remains confident that the productive working relationship established with Klingner & Associates will continue under this extended agreement. Upon approval, the City will maintain the right to terminate the agreement should the services become cost-prohibitive or fail to meet the City's established standards. If authorized, the contract extension will remain in effect through December 31, 2028.

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

SUPPORTING DOCUMENTS:

1. Updated Two-Year Fee Structure



	Previous Contract			Fixed Costs Items			Fixed Costs Items	
	2021	2022	2023	2024 Rate	2025 Rate	2026 Rate	2027	2028
Project Manager	89	91.67	94.42	\$ 166.00	\$ 172.64	\$ 190.36	\$ 195.00	\$ 202.80
Air Sample Professional	85.5	88.07	90.71	\$ 103.00	\$ 107.12	\$ 111.40	\$ 115.00	\$ 119.60
Inspector/Management Planner	85.5	88.07	90.71	\$ 93.00	\$ 107.00	\$ 111.28	\$ 115.00	\$ 119.60
Project Designer	159	163.77	168.68	\$ 166.00	\$ 172.64	\$ 190.36	\$ 195.00	\$ 202.80
Admin Support	63	64.89	66.84	\$ 80.00	\$ 83.20	\$ 86.53	\$ 89.00	\$ 92.56
Bulk Sample PLM Analysis								
5-6 Day TAT	7.61	7.83	8.07	\$ 9.03	\$ 9.44	\$ 9.86	\$ 9.78	\$ 10.21
2-3 Day TAT	9.68	9.97	10.27	\$ 13.92	\$ 14.55	\$ 15.20	\$ 15.01	\$ 15.68
1 Day TAT	15.27	15.72	16.2	\$ 17.02	\$ 17.79	\$ 18.59	\$ 18.40	\$ 19.23
End of next business day TAT	27.46	28.28	29.13	\$ 42.55	\$ 44.46	\$ 46.47	\$ 48.30	\$ 50.47
Bulk PLM Point Count Analysis								
5 Day TAT	20.81	21.43	22.07	\$ 29.13	\$ 30.44	\$ 31.81	\$ 46.29	\$ 48.37
3 Day TAT	27.71	28.54	29.4	\$ 36.55	\$ 38.19	\$ 39.91	\$ 55.78	\$ 58.28
2 Day TAT	34.63	35.67	36.74	\$ 44.00	\$ 45.98	\$ 48.05	\$ 66.70	\$ 69.70
1 Day TAT	53.1	54.69	56.33	\$ 63.50	\$ 66.36	\$ 69.34	\$ 90.85	\$ 94.94
Bulk TEM Analysis								
5 Day TAT	41.47	42.71	43.99	\$ 55.14	\$ 57.62	\$ 60.21	\$ 63.71	\$ 66.58
3 Day TAT	69.43	71.51	73.66	\$ 87.34	\$ 91.27	\$ 95.38	\$ 96.49	\$ 100.83
1 Day TAT	106.81	110.02	113.32	\$ 126.44	\$ 132.13	\$ 138.08	\$ 141.34	\$ 147.70
Air PCM Analysis								
3 Day TAT	9.68	9.97	10.27	\$ 10.86	\$ 11.35	\$ 11.86	\$ 12.13	\$ 12.68
1 Day TAT	13.7	14.11	14.54	\$ 15.30	\$ 15.99	\$ 16.71	\$ 17.08	\$ 17.85
End of Business Day	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Clearance Air Monitoring (PCM)								
Next Business Day (Set of 4)	82.81	85.29	87.85	\$ 149.04	\$ 155.75	\$ 162.76	\$ 146.05	\$ 152.62
Next Business Day (Set of 7)	125.79	129.57	133.46	\$ 241.85	\$ 252.73	\$ 264.11	\$ 255.59	\$ 267.09
Clearance Air Monitoring (TEM)								
Next Business Day (Set of 7)	730.11	752.01	774.57	\$ 790.05	\$ 825.60	\$ 862.75	\$ 788.90	\$ 824.40
Mileage	Per IRS			No Charge			No Charge	No Charge
Pumps	No Charge			No Charge			No Charge	No Charge

*Any fees per sample should be included in above pricing.

** If a fee above is simply included as a part of service, simply state "included"



26-4046

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Maintenance contract with the Galesburg Downtown Council for maintenance performed in the Downtown Special Service Area.

SUMMARY RECOMMENDATION: The City Manager and Director of Community Development recommend approval of the proposed five-year maintenance agreement with the Galesburg Downtown Council (GDC).

BACKGROUND: The Galesburg Downtown Council (GDC) was established in 1973 to preserve, promote, and enhance the economic viability and appearance of downtown Galesburg. Since that time, the GDC has played a critical role in maintaining a clean, attractive, and welcoming downtown environment that supports local businesses, property owners, residents, and visitors.

To help fund these efforts, the Downtown Special Service Area (SSA) was established in 1974-5. The SSA provides a dedicated funding source for maintenance and beautification services within the downtown district through a property tax levy assessed on properties located within the SSA boundaries. A separate levy was also established at that time to repay bond obligations. Following the expiration of those bonds, an additional levy of \$1.50 per \$100 of Equalized Assessed Value (EAV) was approved to support operational expenses. This additional levy is reviewed and renewed every ten years.

In 1991, the City and GDC entered into their first formal maintenance agreement. Under that agreement, the City provided up to \$75,000 annually for maintenance services within the SSA. The amount generated by the original SSA levy was applied toward this obligation, and the City covered any shortfall through municipal funds. In 2015, the agreement was amended to increase total annual compensation to \$80,000.

Because revenue generated by the SSA levy fluctuates based on property valuations, the City's annual contribution also varied from year to year. To provide greater budget predictability for both parties, the agreement approved in 2022 established a fixed City contribution beginning at \$27,000 in 2022, increasing by \$1,000 annually throughout the five-year term.



The partnership between the City and GDC has ensured that Downtown Galesburg remains clean, safe, and visually appealing. These services provided by the GDC help create an attractive and pedestrian-friendly downtown environment, enhance the experience of residents and visitors, support downtown businesses, and reduce the need for City staff to perform these specialized maintenance functions.

The GDC is responsible for the installation, repair, and maintenance of numerous public amenities and beautification features within the SSA, including:

- Trash receptacles and weekly refuse collection and removal
- Debris removal throughout the district
- Seasonal planting in flowerpots and planter boxes
- Landscape fencing
- Bicycle racks
- Sidewalk and public seating area cleaning
- Snow removal from sidewalks within the SSA boundaries
- Decorative banners
- Holiday lighting displays
- Trees and landscaping (excluding tree pruning above 12 feet)

The proposed agreement has been reviewed with the GDC, and their Board has recommended approval. The proposed contract is substantially similar to the current agreement, with the following modifications:

- The City's annual contribution will be \$32,000 in 2027 and will increase by \$1,000 each year during the five-year contract term.
- Language related to holiday lighting has been revised to clarify that the GDC is responsible for the maintenance and storage of holiday lighting equipment, while the City will continue to assist with minor repairs as needed.

BUDGET IMPACT: The City's contribution is funded through replacement tax revenues. The proposed agreement continues a long-standing funding partnership and remains consistent with funding levels provided in recent years.

SUPPORTING DOCUMENTS:

1. Maintenance Contract
2. Aerial map of Special Service Area



MAINTENANCE CONTRACT

THIS CONTRACT made this ____ day of _____ 2026, between the City of Galesburg, Illinois, a municipal corporation, (hereinafter referred to as "City") and the Galesburg Downtown Council, a not-for-profit Illinois Corporation, (hereinafter referred to as "GDC").

WITNESSETH:

WHEREAS, the City is an Illinois municipal corporation possessing home rule powers under Section 6 of Article VII of the Illinois Constitution; and

WHEREAS, GDC and City find that a Maintenance Contract for an area defined herein as the Special Service Area will be in the best interests of the City and the health, safety and welfare of the residents.

For and in consideration of the covenants and agreements hereinafter given and exchanged, and by each party to be performed, said parties agree hereto as follows:

A. INTRODUCTION.

1. "GDC" means the Galesburg Downtown Council, a not-for-profit Illinois corporation, established in 1973 for the purposes of preserving and enhancing the economic viability and aesthetic quality of downtown Galesburg.
2. "City" means the City of Galesburg, Illinois, a municipal corporation.
3. "Special Service Area Number One" (SSA) means a contiguous area within the City of Galesburg central business district in which special government services are provided, in addition to those services provided, generally throughout the City. The cost of the special services to be paid from revenues collected from taxes levied or imposed upon property within that area. The SSA is shown in Attachment "A".

B. STIPULATIONS. The parties hereto stipulate and agree as follows:

- I. The City is the owner of all public fixtures, and improvements that are located or placed on the street right-of-way in the SSA by the City or the GDC.
2. GDC shall at all times that this contract is in force provide and maintain a Commercial General Liability Insurance policy insuring the GDC, its agents and employees from liability for damage to persons or property with policy limits of at least One Million Dollars per occurrence and Two Million Dollars total aggregate coverage. GDC shall provide City with a certificate showing such coverage, and require thirty days written notice of intent to cancel said policy

be given by the insurance company to City.

3. Nothing will be installed by the GDC on the street right-of-way or on City property in the SSA without the City's approval, which will not be unreasonably withheld.
4. The City will provide notice to the GDC of any proposed new construction or major rehabilitation projects located within the SSA and provide plans and specifications to the GDC for their review prior to the commencement of the work. This does not include routine maintenance projects such as sealing, milling and resurfacing of the pavement, or striping.
5. All services and maintenance provided by the GDC shall comply with all local, state and federal laws.

C. GENERAL SERVICES.

GDC agrees to provide the labor and materials necessary to perform service and maintenance functions in all areas of SSA, except Central Park which is located in the center of the square at the intersection of Main Street and Broad Street as designated on Attachment A, including but not limited to:

1. Installing, repairing and maintaining trash containers, flowerpots, planter boxes, landscape fencing, bike racks, benches, and banners as mutually determined by the GDC and City and in compliance with local and state highway authority regulations.
2. Maintaining all sidewalks and seating areas, in a clean and debris free condition.
3. Weekly and as needed refuse removal from City owned trash containers in SSA public areas. City will provide a refuse dumpster at a location to be agreed upon by and between the parties.
4. Removal of yard waste which will be separated from the refuse and placed in a separate dumpster to be provided by City at a location to be agreed upon by and between the parties.
5. The GDC shall have the right to display decorative holiday lighting as determined by the GDC throughout the SSA area including adjacent city parks; provided, however, that the City's obligations shall be limited to furnishing electrical power and one maintenance worker and a man- lift or bucket truck to assist with

installation. The GDC shall be solely responsible for all holiday lighting beyond minor repairs, including but not limited to maintenance, replacement, and storage, and the City shall have no responsibility for the repair (beyond minor fixes) or storage of such lighting.

6. The GDC has the right to install and maintain decorative informative banners on the decorative street light poles as determined by GDC, subject to City's right to review and approve the content of the banners, and in compliance with local and state highway authority regulations.
7. GDC agrees to provide all labor and materials, with respect to plant care of existing and new plantings; including trees, flowers and shrubs in planters and flower pots in all areas of SSA, except Central Park which is located in the center of the square located at the intersection of Main Street and Broad Street, as determined by GDC. GDC shall not, however, be responsible for the pruning and maintenance of trees over twelve feet in height.
8. GDC agrees to provide the following labor with respect to snow removal in the SSA:
 - i. Assist SSA businesses and property owners in removal of snow and ice from sidewalks as soon as practicable. This will include sidewalks that border City parking lots and parks.
 - ii. Coordination of snow removal operations with the City.
 - iii. Removal of snow from benches, trash containers, seats and shrubs to prevent buildup.

D. CITY SERVICES.

City agrees to provide all labor and materials, with respect to the following items within the SSA, subject to funding being available in the City General Fund budget:

1. Monthly (weather permitting) mechanical sweeping of all city parking lots in the SSA.
2. Bi-weekly (weather permitting) mechanical sweeping of all city streets in the SSA, not including public and private alleys.

3. Provide an annual schedule for replacing or repairing city parking lots and city sidewalks in the SSA.
4. Provide all materials and labor associated with maintaining and operating all streetlights owned by City in the SSA.
5. Repair the streetscape structures including: light poles, signage and signposts.

E. FEES FOR SERVICES RENDERED.

In exchange for the performance by the GDC of the aforesaid services, the City agrees to pay the GDC the property tax revenues generated from the one percent (1%) special maintenance service property tax (1% levy) which the City levies each year, plus an additional amount of thirty-two thousand dollars (\$32,000.00) of City funds each year this contract is in force. The amount of City funds shall increase to \$33,000 in year 2028, \$34,000 in year 2029, \$35,000 in year 2030, and \$36,000 in year 2031 if this contract is still in force.

Payment of the property tax revenues generated from the one percent (1%) shall be made when revenues are received from the Knox County. Treasurer. The City shall forward the 1% levy amount that was received to the GDC within one month from receipt of the 1% levy payment from the Knox County Treasurer. The City shall make payment of the City funds amount to the GDC by January 31 of each fiscal year.

F. TERMINATION OF CONTRACT.

This contract shall remain in full force and effect until such time as it is terminated. The contract may be terminated by either party hereto upon six (6) months advance written notice to the other party. In the event of termination, any payments due GDC shall be pro-rated based upon the date of termination.

G. RESCISSION OF PRIOR CONTRACTS.

It is hereby agreed that all prior contracts between the parties are rescinded and of no further force and effect.

H. HOLD HARMLESS.

City agrees to defend and hold harmless GDC from any claim concerning any occurrence from the previous and current maintenance agreements of the parties alleging that the GDC was negligent in maintaining the City's property, equipment and sidewalks in the SSA.

I. MISCELLANEOUS.

It is agreed by the parties hereto:

1. That the time of performance and payment is of the essence of this contract, and that all covenants and agreements contained herein shall bind and enure to the benefit of each party and its successors, legal representatives and assigns.
2. That neither party shall assign or otherwise transfer its interest in said contract during the term of this agreement without the written consent of the other party.
3. This contract embodies the entire agreement between the parties hereto relative to the subject matter hereof and shall not be modified, changed or altered except in writing signed by both parties or their agents. No oral representations by either party or either agents are binding on either party to this contract. This contract shall be construed and interpreted in accordance with the laws of the State of Illinois.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed in duplicate by their respective duly-authorized officials and their respective seals to be affixed hereunto, as of the day and year first above written.

CITY OF GALESBURG, ILLINOIS

A municipal corporation

By: _____
Peter Schwartzman, Mayor

Attest: _____
Kelli Bennewitz, City Clerk

GALESBURG DOWNTOWN COUNCIL

A not-for-profit Illinois corporation

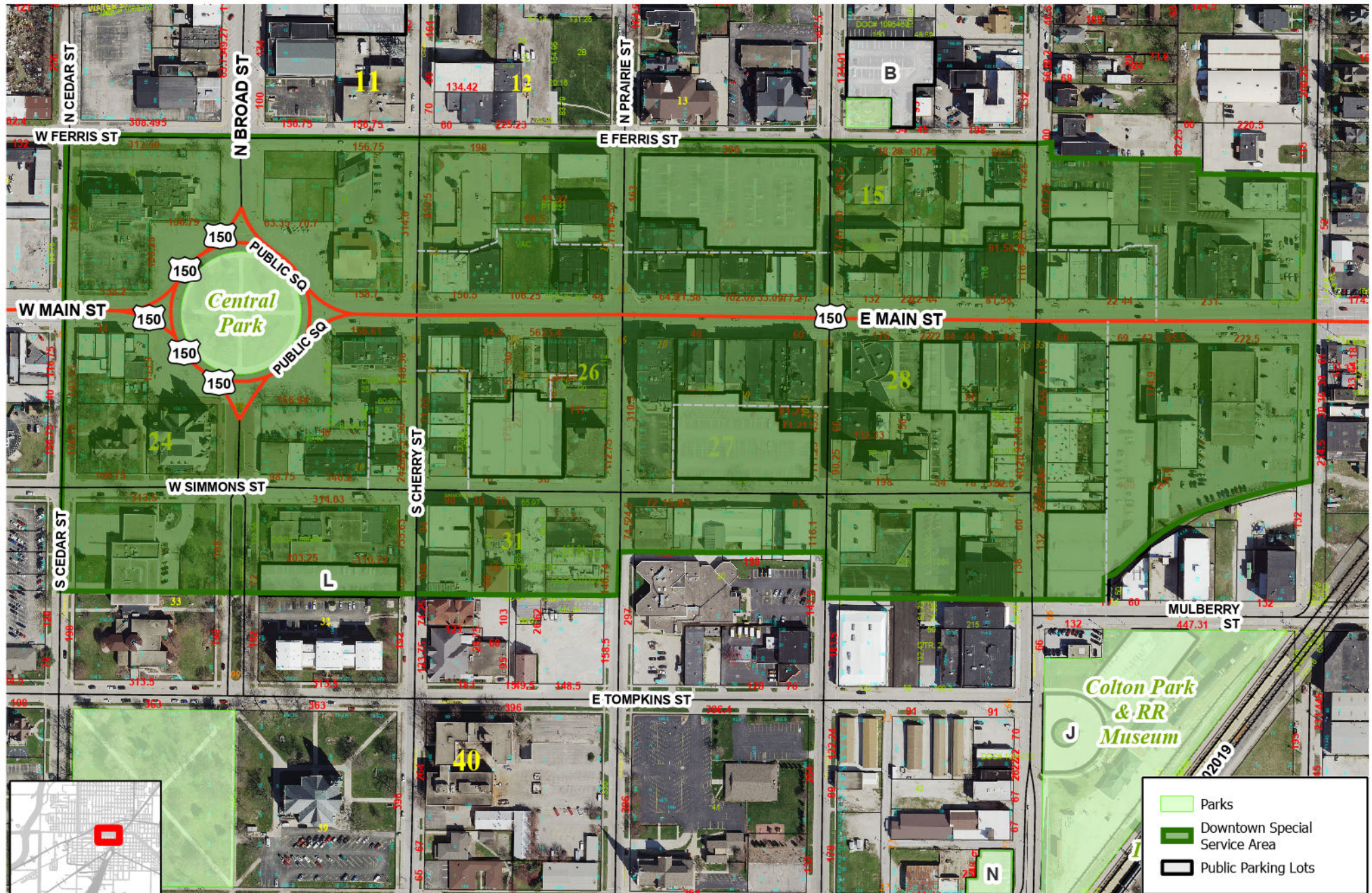
By: _____
Robert I.I. Bondi, President

Attest: _____
Vice President



Special Service Area

Attachment A





26-4047

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Downtown Facade Redevelopment Grant for the property at 10 W Main Street.

SUMMARY RECOMMENDATION: The Facade Advisory Committee (FAC) convened on July 7, 2026 and unanimously recommends approval of a façade grant in an amount not to exceed \$40,000, or 50% of the verified final project costs, whichever is less.

BACKGROUND: The owner, Tim Cramer, submitted a proposal to undertake exterior rehabilitation improvements to all four of the elevations of the building located at 10 W Main Street. The scope of work is designed to revitalize and preserve the exterior of the building and includes the following components:

- Replace 5 existing windows on the south elevation with black aluminum single-hung windows.
- Replace 3 existing doors on the south elevation with black fiberglass reinforced polymer (FRP) doors.
- Tuckpoint and repair mortar joints on all four elevations.
- Paint the east, west, and north elevations after tuckpointing has been completed.
- Sandblast and paint the exterior stairs on the south elevation.
- Install 2 exterior lights on the south elevation.

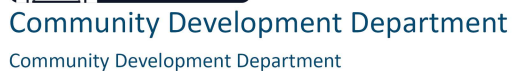
Upon completion, the project is projected to support approximately seven (7) full-time positions. Pending approval, the applicant anticipates mobilizing construction activities in August 2026, with substantial completion targeted for November 2026. The total estimated project cost for the façade rehabilitation is \$81,860. Under the City's façade improvement program guidelines, the applicant is eligible for reimbursement of up to \$40,000. The remaining project costs will be financed through the owner's equity investment.

BUDGET IMPACT: Adequate funding capacity exists within Tax Increment Financing District No. 4 (Fund 049) to support the recommended incentive allocation.

SUPPORTING DOCUMENTS:

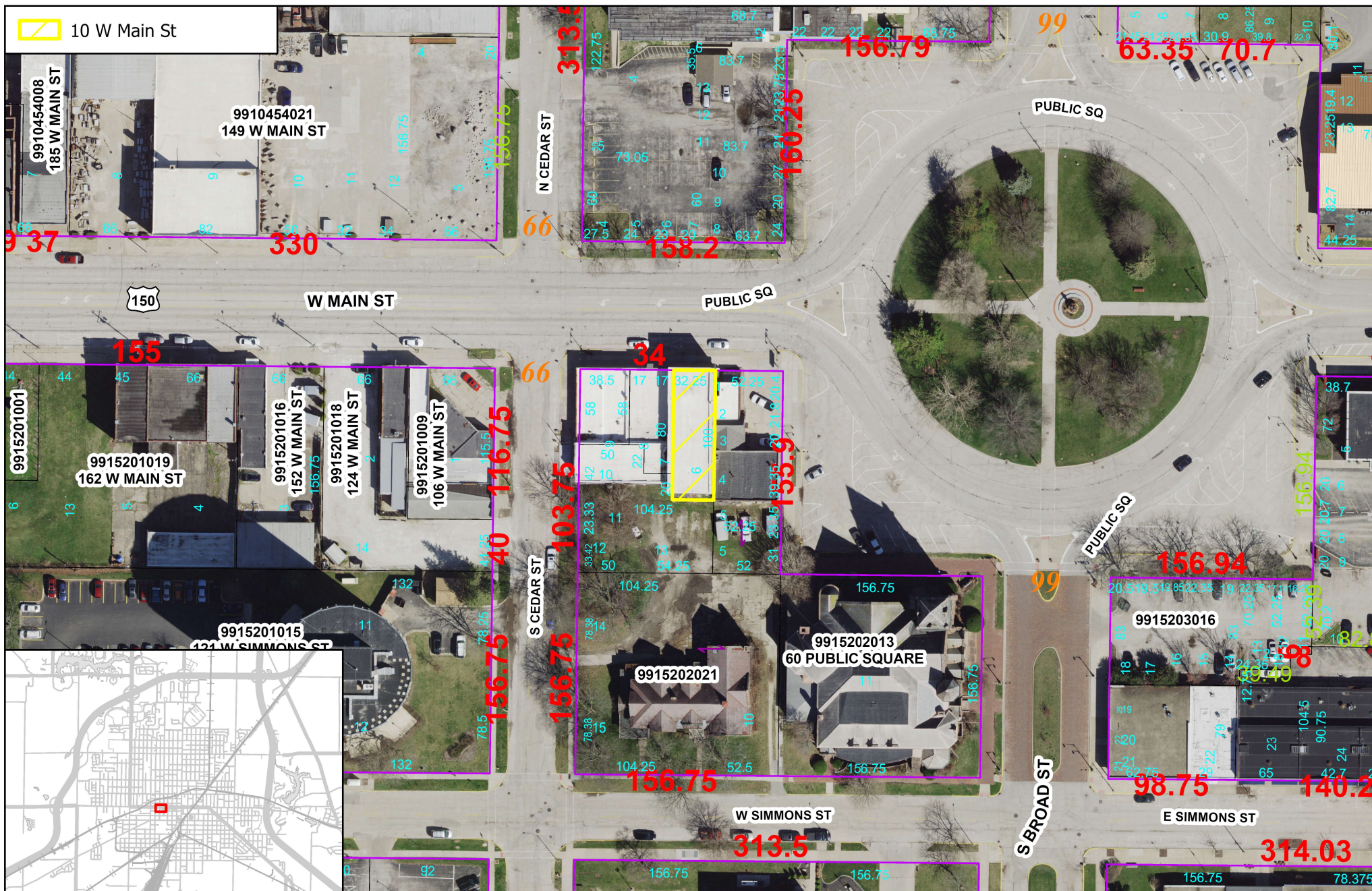
1. Aerial – general location
2. Facade Agreement





Tim Cramer
Proposed Facade grant project

[Back to Agenda](#)



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

July 01, 2026

FACADE GRANT AGREEMENT
WITH
TIM CRAMER

Lot 6 in the Subdivision of Lots 1, 2, 3, 4, 6, 7, 8 and 9, in Block 24 in the City of Galesburg,
Knox County, Illinois, as per Plat thereof recorded in Volume 53 of Deeds, page 170.

COMMONLY KNOWN AS: 10 W Main St, Galesburg, IL 61401

PROPERTY IDENTIFICATION NUMBER: 99-15-202-004

Submitted by:
Kelli Bennewitz
City Clerk
City of Galesburg

Return to:
Kelli Bennewitz
City Clerk
City of Galesburg

THIS AGREEMENT, entered into this 20th day of July , 2026, by and between the City of Galesburg, an Illinois municipal corporation, hereinafter referred to as “City”, whose address is 55 West Tompkins Street, P.O. Box 1387, Galesburg, Illinois, 61401 and Tim Cramer (hereinafter referred to as “Recipient”), whose address is 1600 N Henderson St, Galesburg, IL 61401.

WHEREAS, the City has established the Downtown Facade Redevelopment Program pursuant to resolution 22-71 (hereinafter referred to as “Program”). The purpose of the Program is to encourage architecturally appropriate improvements to commercial facades readily visible to the public, with the goal of promoting the attraction and retention of business operations and enhance the interest in visiting the downtown area, which will improve the overall economic condition of the City; and

WHEREAS, the objective of the Program is to provide a financing mechanism which will make business improvements in the Downtown Area, which is a geographically defined area shown in the Program, financially feasible or economically more viable than it would be without the benefit of this Program, and that such inducements will help maintain and expand business activity and attract new business investments which might otherwise not occur in the Downtown Area; and

WHEREAS, the Recipient has submitted the required documentation to request funds from the Program, and the Facade Advisory Committee and the City have determined that the Project to be undertaken by the Recipient fits the established criteria,

NOW, THEREFORE, in consideration of the foregoing and the mutual agreement and herein, the City and the Recipient agree as follows:

SECTION 1: DEFINITIONS

A. Definition of Terms.

Certain terms used in this Agreement shall have the following meanings unless their content or use clearly indicates otherwise.

“Agreement” means this document for development pursuant to the Downtown Facade Redevelopment Program.

“City” means the City of Galesburg, Illinois.

“Construction Documents” means written, graphic and pictorial documents prepared or assembled by an Illinois licensed design professional for describing the design, location and physical characteristics of the Project necessary for obtaining construction permits.

“Estimated cost of the project” means the cost of the Project as estimated as of the date of this Agreement and as reflected on Exhibit C attached hereto and made a part hereof.

“Event of Default” means those occurrences, actions or lack of action which shall be construed to be a breach of failure to perform pursuant to the terms of this Agreement as set forth in Section 12 of this Agreement.

“Facade” means the exterior of a building visible from a public street or alley.

“Grant” means the monies provided by the City to the Recipient to reimburse costs specified in Section 7 herein.

“Program” means the Downtown Facade Redevelopment Grant Program pursuant to resolution 22-71.

“Project” means the redevelopment of the Facade as described in Exhibit B.

“Property” means the parcel(s) in which the Project is taking place, as described in Exhibit A.

B. Construction of Words.

The words “hereof”, “herein”, “hereunder” and other words of similar import refer to this Agreement as a whole.

Unless otherwise specified, references to Articles, Sections and other subdivisions of this Agreement are to the designated Articles, Sections and other subdivisions of this Agreement as originally executed.

The headings of this Agreement are for convenience of reference only and shall not define or limit the provisions hereof.

C. Non-Limitation of City’s Remedies.

Nothing contained herein shall in any way limit the remedies of the City pursuant to other sections of this Agreement and pursuant to law and equity in the Event of Default.

SECTION 2: COVENANTS AND RESTRICTIONS

- A. Non-Discrimination. The Recipient agrees for itself and its successors and assigns, and every successor in interest to the Property, or any part thereof, that the Recipient and such successors and assigns, shall not discriminate in violation of all applicable Federal, State or Local laws or regulations upon the basis of race, color, religion, sex, age or national origin in the sale, lease or rental, or in the use or occupancy of the Property or any improvements erected or to be erected thereon, or any part thereof.
- B. Duration of Covenants. It is intended and agreed that the covenants provided in Section 2 shall remain effective without any time limitation, provided, that such agreements and covenants shall be binding on the Recipient itself, each successor in interest to the Property, and in every part thereof, and each party in possession or occupancy, respectfully, only for such period as such successor or party shall have title to an interest in, or possession or occupancy of the Property.

- C. Guarantees. The Recipient agrees for itself, its successors and assigns and every successor in interest to the Property or any part thereof, that the Recipient and such assigns shall guarantee the Project shall begin within 180 days from the date this Agreement is executed and shall use its best efforts to cause said improvements to be in accordance with the Construction Documents approved by the City. A Project description is attached hereto as Exhibit B and incorporated herein by this reference.
- D. Covenants Running with the Land. It is intended and agreed that the covenants referred to above shall be covenants running with the land and that they shall in any event be binding to the fullest extent permitted by law and equity, for the benefit and in favor of and enforceable by the City, its successors and assigns, and the City, the State of Illinois, and the United States of America with regard to Section 2A of this Agreement, and against the Recipient, its successors and assigns and every successor in interest to the Property or any part thereof or any interest therein, and any party in possession or occupancy of the Property or any part thereof.
- E. Binding for the Benefit of the City. It is also intended and agreed that the foregoing agreements and covenants running with the land shall in any event and without regard to technical classification or designation legal or otherwise itself be to the fullest extent permitted by law and equity binding for the benefit of the City and enforceable by the City and the State of Illinois and the United States against the Recipient and its successors, assigns to or of the Property or any part thereof or any interest therein.
- F. This Agreement shall be governed by the State of Illinois and the parties agree that Knox County is and will be the appropriate venue for the hearing of any dispute relating to this Agreement.

SECTION 3: CITY AND OBLIGATION

- A. The City shall provide to Recipient reimbursable grant not to exceed the total amount of \$40,000.00 or 50% of the facade Project cost specified in Exhibit C, or 50% of the actual final project costs, whichever is less for the Project as described in Exhibit B (hereinafter both grants referred to as the "Grant"). Said Grant will be available to the Recipient for the expenses as outlined in Exhibit C. Payment to the Recipient shall be in the form of a reimbursement of expenses paid by the Recipient. Grant reimbursements, to the maximum extent possible, will be made by the City within 30 business days of the date the Certification for Reimbursement of Facade Grant was received by the City, subject to availability of funds.

SECTION 4: RECIPIENT'S OBLIGATION AND RIGHTS

- A. Guarantees. In consideration of the Grant to be provided, the Recipient guarantees the construction of the project. Specifically, Recipient guarantees the activities as outlined in Exhibit B shall be completed at the estimated cost of \$81,860, as outlined in Exhibit C.

- B. Submission of Construction Documents. If applicable, prior to commencement of construction the Recipient shall submit to the City for its approval, which approval shall not be unreasonably withheld, Construction Documents prepared by an Illinois licensed design professional that are of sufficient clarity to indicate the location, nature and extent of the work proposed as outlined in EXHIBIT B.
- C. Conformance to Construction Documents. All work with respect to the Project to be construed or provided by the Recipient on the Property shall be in substantial conformity with the Construction Documents and Project description as outlined in EXHIBIT B.
- D. Conformance to Federal, State and Local Requirements. All work with respect to the Project shall conform to all applicable Federal, State and Local laws, regulations and ordinances including, but not limited to construction codes, life safety code and Illinois Accessibility Code.
- E. Changes in Construction Documents. If the Recipient desires to make any substantial change in the Construction Documents which significantly affects the appearance, function, or structural integrity of the Project, whether prior to, or subsequent to the funding of the Grant, the Recipient shall submit the proposed change to the City for its approval.
- F. Improvements, Commencement and Completion Requirements.
 - 1. Commencements. The Recipient agrees for itself, its successors and assigns that it shall begin within 180 days from the date this Agreement is executed and diligently prosecute to completion the redevelopment of the Property through the construction of the Project thereon pursuant to the approved Construction Documents and in accordance with approved changes.
 - 2. Compliance. The Recipient agrees for itself, its successors and assigns that the construction of the Project shall be in compliance with applicable Federal, State and Local laws, regulations and ordinances. All construction permits are secured and all associated fees are paid prior to the onset of work and all completed work shall pass appropriate inspections of applicable reviewing agency.
 - 3. Remedies. In addition to all the available remedies provided by this Agreement, the City shall have all available remedies pursuant to law and equity to remedy defects and recover damages in the event of any violation of subparagraphs F1 and F2 immediately preceding.
 - 4. Lien Waivers. All contracts payable from Grant funds shall provide that all contractors and subcontractors furnish contractor's affidavits in the form provided by state statute and that waivers of lien be required for all payments made.
- G. Financing Authorization and Commitment. Prior to any disbursement of Grant funds by the City, the Recipient shall submit to the City evidence that the Recipient has the appropriate authorization to

proceed, and has sufficient funds available or financing in place to cover the costs associated with the private share of the project.

- H. Progress Reports. Until construction of the Project has been completed, the Recipient shall make progress reports to the City when milestone dates are achieved, or upon special requests of the City in such detail as may be reasonably requested by the City.
- I. The Recipient shall agree to work with and cooperate with the City to inform the public about the Project.
- J. Maintenance and Alteration.
 - 1. The Recipient, its successors and assigns, shall maintain the façade improvements for a period of five (5) years from the date of the final Grant reimbursement.
 - 2. The Recipient, its successors and assigns, shall not alter, modify or remove facade improvements for a period of five (5) years from the date of the final Grant reimbursement without written approval from the City.

SECTION 5: REPRESENTATIONS OF THE RECIPIENT

The Recipient represents, warrants and agrees as the basis for the undertakings on its part herein contained that:

- A. Organizational and Authorization.

The Recipient is: Tim Cramer

1600 N Henderson St

Galesburg, IL 61401

- B. Use of Proceeds.

All of the proceeds from the Grant funds will be used for the facade renovation costs of the Project as provided for herein.

- C. Location of the Project.

The Project will be located on the Property, as described in Exhibit A.

- D. Estimated Costs.

The Estimated Cost of the Project is set forth in Exhibit C attached hereto.

- E. Changes in Acquisition or Construction of Project.

The Project consists and will consist of the property described in Exhibit A attached hereto and no changes shall be made in the construction of the Project which will have the effect of impairing the effective use or character of the Project as contemplated by this Agreement.

F. Conformance with Requirements and Regulation.

The Recipient has examined and is familiar with all the covenants, conditions, restrictions, building regulations and zoning ordinances and land use regulations including those contained herein affecting the Property and the Project, and covenants that the Construction Documents and the construction of the improvements in accordance with the Construction Documents do and will in all respects conform to and comply therewith.

SECTION 6: ADDITIONAL COVENANTS OF THE RECIPIENT

- A. Indemnification Covenants. The Recipient agrees for itself, its successors and assigns, to indemnify and save the City and its officers and employees harmless against all claims by or on behalf of any person, firm or corporation arising from the conduct or management of, or from any work or thing done on, the Project while the Property remains in existence and against and from all claims arising from (i) any condition of the Project (ii) any breach or default on the part of the Recipient or its successors and assigns in the performance of any of its obligations under this Agreement (iii) any act of negligence of the Recipient or of any of its agents, contractors, servants, employees or licensees, (iv) any act of negligence of any assignee or lessee of the Recipient, or of any agents, contractors, servants, employees or licensees of any assignee or lessee of the Recipient, or (v) any performance by the City of any act required under this Agreement or required by the Recipient or its successors and assigns other than negligent or willful misconduct of the City. The Recipient agrees to indemnify and save the City harmless from and against all costs and expenses incurred in or in connection with any such claim arising as foresaid or in connection with any action or proceeding brought thereon. In case any such claim is made or action brought based upon any such claim in respect of which indemnity may be sought against the Recipient, upon receipt of notice in writing from the City setting forth the particulars of such claim or action, the Recipient shall assume the defense thereof including the employment of counsel and the payment of all costs and expenses. The City shall have the right to employ separate counsel in any such action and to participate in the defense thereof, but the fees and expenses of such counsel shall be at the expense of the City unless the employment of such counsel has been specifically authorized by the Recipient.
- B. Insurance. The Recipient shall agree to keep and maintain its property insured for its full insurable value against loss or damage by fire, theft, explosion, sprinklers and all other hazards and risks ordinarily insured against by other owners or users of such properties in similar business. All insurance policies shall contain an endorsement that the insurance company shall provide the City at least 30 days prior written notice before any such policy shall be altered or canceled.

- C. Maintenance and Repair. The Recipient agrees that it will maintain and repair the Project in accordance with the requirements of this Agreement.

SECTION 7: GRANT ASSISTANCE

- A. Grant Assistance to the Recipient. The City agrees, upon the terms and conditions in this Agreement, to make available an amount as specified in Section 3 A.
- B. Permitted Expenditures. No Grant funds may be disbursed from the City to Recipient unless they are for the purpose of paying the costs which are permitted by the Program as it may be amended from time to time.
- C. Disbursement from Grant Fund. At the request of and on behalf of the Recipient, the City, pursuant to the terms and conditions of this Agreement shall through disbursements from the appropriate Tax Increment Financing Fund, to the extent of funds available, reimburse to the Recipient for the costs incurred for the Project as set forth on Exhibit C attached hereto.
- D. Modification of Expenditures. The items set forth on Exhibit C may be modified by increasing or decreasing the cost of a particular item by adding or deleting items from the list provided. However, the total amount the reimbursement is based upon shall not exceed \$40,000.00 (Forty Thousand and Zero Cents) and further, provided that any such modification shall conform to the requirements of subsection 7B and the requirements of this Agreement. All requests for modification shall be in writing to the City. If such modification conforms to the requirements of this Agreement, the City shall approve the proposed change and process the request for reimbursement.
- E. Conditions Precedent to Disbursement. Prior to the initial reimbursement payment, unless waived by the City in writing, Recipient will furnish to the City the following, all to be satisfactory in both form and substance to the City, which shall be conditions precedent to the City's disbursement of Grant funds. Any item, the production of which has not been waived by the City, shall be furnished by the Recipient to the City as soon as reasonably available.
 - 1. Necessary and appropriate construction permits;
 - 2. Organization documents and filings for the Recipient and all resolutions necessary to effect the obligations of the Recipient pursuant to this Agreement;
 - 3. Satisfactory proof that policies of insurance of all types and coverages required under the term of this Agreement have been obtained and are in force;
 - 4. Contracts and subcontracts covering the construction of the Project;
 - 5. Internal Revenue Service and Illinois taxpayer identification numbers for Recipient;

6. Evidence satisfactory to the City that Recipient holds fee simple title to the Property subject only to the encumbrances of the First Mortgage or holds valid options to acquire fee simple title to the Property subject to the above noted encumbrances;
 7. Evidence of funds available for completion of the Project;
 8. Requests for Reimbursements. Concurrently with the request for any Grant disbursement, Recipient shall have their Architect furnish to the City, separately with respect to each disbursement request, an Application and Certificate for Payment duly signed with all blanks appropriately filled in setting forth such details concerning the costs contained therein as the City shall require. Such request shall include a detailed breakdown of any costs associated with the project showing the amount expensed to date and the amounts then due and unpaid, and receipted invoices and/or releases or waivers of lien forms approved by the City from each material dealer, contractor and subcontractor who has done work or has furnished materials for construction of the Project, including but without limitation those covered by each such an Application and Certificate for Payment of Façade Grant.
- F. Time for Payment of Requisitions. If the City shall so require, thirty (30) days shall intervene between the date of receipt by City of an Application and Certificate for Payment of Façade Grant and the date upon which the City shall be obligated to effect such reimbursement.

SECTION 8: CONSTRUCTION OF THE IMPROVEMENTS

- A. Commencement and Completion. Recipient shall cause construction of the Project to be commenced and to be prosecuted with due diligence and in good faith, and without delay. Recipient shall cause Project to be constructed in a good and workmanlike manner in accordance with the Construction Documents and in all respects in compliance with all applicable laws, rules, permits, requirements and regulations of any government agency or authorities having or exercising jurisdiction over the Property or the Project and will not cause, permit or allow any substantial deviation from the Construction Documents without prior written consent of the City.
- B. Contract Prohibitions. Unless otherwise previously agreed by the City in writing, all contracts let by Recipient or Recipient's contractor in connection with construction of the Project shall contain a prohibition against any material change in the Construction Documents involving a structural, square footage, design change or other substantial change without the City's prior written consent being had thereto.

SECTION 9: LIABILITY INSURANCE

Prior to any Grant disbursement, Recipient or Recipient's contractor shall procure and deliver to the City at Recipient's or such contractor's cost and expense, and shall maintain in full force and effect until each

and every obligation of Recipient contained herein has been fully paid, or performed, a policy or policies of comprehensive liability insurance and during any period of construction contractor's liability insurance with liability coverage under the comprehensive liability insurance to be not less than \$1,000,000 (One Million Dollars) each occurrence and \$2,000,000 (Two Million Dollars) total. All such policies to be in such form and issued by such companies as shall have been approved by the City to protect the City and Recipient against any liability incidental to the use of or resulting from any accident occurring in or about the Project or the construction and improvements thereof. Each such policy shall contain an affirmative statement by the issuer thereunder to give written notice to the City at least 30 (thirty) days prior to any cancellation or amendment of its policy.

SECTION 10: RIGHTS OF INSPECTION

The City or its designee shall have the right at any time and from time to time to enter upon the Property for the purposes of inspection and if the City in its judgment, determines that any work and materials are not in conformity with the Construction Documents, as the same were theretofore approved in writing by the City, or with any applicable laws, regulations, permits, requirements or rules of any governmental authority having or exercising jurisdiction thereover or not otherwise in conformity with sound building practice, the City shall have the right to stop the work and to order replacement of correction of any such work or materials regardless of whether or not such work or materials have theretofore been incorporated into the Project. Inspection by the City of the Property or the Project shall be for the sole purpose of protecting the security for the Grant assistance and shall not be construed as a representation by the City that there has been compliance with the Construction Documents or that the Project will be or are free of faulty materials or workmanship, or a waiver of any rights the City or any other party may have against Recipient or any other party for non-compliance with the Construction Documents.

SECTION 11: PROHIBITIONS AGAINST ASSIGNMENT AND TRANSFER

- A. Representation as to Purpose. The Recipient represents and agrees that its redevelopment of the Property, and its other undertakings pursuant to this Agreement, are, and will be used, for the redevelopment of the Property only.
- B. Prohibition Against Transfer of Property and Assignment of Agreement. The Recipient represents and agrees for itself and its successors and assigns that:
 - 1. Prohibitions. Except only by way of security for a First Mortgage and only for the purpose of obtaining financing necessary to enable the Recipient or any successor in interest to the Property, or any part thereof, to perform its obligations with respect to making the Project under this

Agreement, the Recipient (except as so authorized) has not made or created, and it will not, prior to receipt of the certificate of occupancy from the City, make or create, or suffer to be made or created, any total or partial sale, assignment, conveyance, or lease, or any trust or power, or transfer in any other mode or form of or with respect to the Agreement or the Property, or any part thereof or any interest therein, or any contract or agreement to do any of the same, except for utility easements, without prior written approval of the City.

2. Conditions for Approval. The City shall be entitled to require, except as otherwise provided in this Agreement, as conditions to any such approval that:
 - a. Any proposed transferee shall have the qualifications and financial responsibility, as determined by the City, necessary and adequate to fulfill the obligations undertaken in this Agreement by the Recipient (or, in the event the transfer is of or related to part of the Property, such obligations to the extent that they relate to such part.)
 - b. Any proposed transferee, by instrument in writing satisfactory to the City and in a form recordable among the real property records, shall for itself and its successors and assigns, and expressly for the benefit of the City, have expressly assumed all of the obligations of the Recipient under this Agreement and agreed to be subject to all the conditions and restrictions to which the Recipient is subject (or, in the event the transfer is of or relates to part of the Property, such obligations, conditions and restrictions to the extent that they relate to such part); Provided, that the fact that any transferee of, or any other successor in interest whatsoever, to the Property or any part thereof, shall, whatever the reason, not have assumed such obligations or so agreed, shall not (unless and only to the extent otherwise specifically provided in the Agreement or agreed to in writing by the City) relieve or except such transferee or successor of or from such obligations, conditions, or restrictions, or deprive or limit the City of or with respect to any rights or remedies or controls with respect to the Property or the construction of the Project; it being the intent of this, together with other provisions of this Agreement, that (to the fullest extent permitted by law and equity and excepting only in the manner and to the extent specifically provided otherwise in this Agreement) no transfer of, or change with respect to, ownership in the Property of any part thereof, or any interest therein, however consummated or occurring, and whether voluntary or involuntary, shall operate legally or practically, to deprive or limit the City of, or with respect to, any rights or remedies or controls provided in or resulting to the Property and the construction of the Project that the City would have had, had there been no such transfer or change.
3. The Recipient and its transferee shall comply with such other conditions as the City may find

desirable in order to achieve and safeguard the purposes of the Real Property Tax Increment. Provided, that in the absence of specific written agreement by the City to the contrary, no such transfer or approval by the City thereof shall be deemed to relieve the Recipient, or any other party in interest bound in any way by the Agreement or otherwise with respect to the construction of the Project, from any of its obligations with respect thereto.

SECTION 12: EVENTS OF DEFAULT AND REMEDIES

- A. Events of Default. The following shall be Events of Default with respect to this Agreement:
1. If any material representation made by the Recipient in this Agreement, or in any certificate, notice, demand or request made by the Recipient, in writing and delivered to the City pursuant to or in connection with any of said documents shall prove to be untrue or incorrect in any material respect as of the date made; or
 2. Default in the performance or breach of any covenant contained in this Agreement concerning the covenant of Recipient with regard to its existence and ownership of the Property; or
 3. Default in the performance or breach of any other covenant, warranty or obligation of the Recipient in this Agreement and continuance of such default or breach for a period of 30 (thirty) days after Recipient has actual knowledge thereof; or
 4. The entry of a decree or order for relief by a court having jurisdiction in the premises in respect of the Recipient in an involuntary case under the federal bankruptcy laws, as now or hereafter constituted, or any other applicable Federal or state bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or similar official) of the Recipient for any substantial part of its property, or ordering the winding-up or liquidation of its affairs and the continuance of any such decree or order unstayed and in effect for a period of 60 (sixty) consecutive days; or
 5. The commencement by the Recipient of a voluntary case under the Federal bankruptcy laws, as now or hereafter constituted, or any other applicable federal or state bankruptcy, insolvency or other similar law, or the consent by any such entity to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of the Recipient or of any substantial part of such entity's property, or the making by any such entity of any assignment for the benefit of creditors or the failure of the Recipient generally to pay such entity's debts as such debts become due or the taking of action by the Recipient in furtherance of any of the foregoing.

B. Remedies on Default

1. In the event of any default in or breach of this Agreement, or any of its terms or conditions, by the Recipient or any successors or assigns, the Recipient shall repay to the City a portion of the Grant amount received according to the following formula:

$$\frac{60 \text{ months} - (\text{months elapsed from date Grant funds received})}{60 \text{ months}} \times \text{Grant funds received} = \text{Repayment Amount}$$

2. Except as otherwise provided in this Agreement, in the event of any default in or breach of this Agreement, or any of its terms or conditions, by either party hereto or any successors to such party, such party or successor, upon written notice from the other, shall take immediate action to cure or remedy such default or breach, and, in any event, within 60 (sixty) days after receipt of such notice. In case such action is not taken, or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved party may institute such proceedings as may be necessary or desirable in its opinion to cure or remedy such default or breach, including but not limited to, proceedings to compel specific performance by the party in default or breach of its obligations.
 3. In case the City shall have proceeded to enforce its rights under this Agreement and such proceedings shall have been discontinued or abandoned for any reason or shall have been determined adversely to the City, then and in every such case the Recipient and the City shall be restored respectively to their several positions and rights hereunder, and all rights, remedies and powers of the Recipient and the City shall continue as though no such proceedings had been taken.
- C. Agreement to Pay Attorney's Fees and Expenses. In the event the Recipient should default under any of the provisions of this Agreement and the City should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the Recipient herein contained the Recipient agrees that it will on demand therefore pay to the City the reasonable fees of such attorneys and such other expenses so incurred by the City.

In the event the City should default under any of the provisions of this Agreement and the Recipient should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the Recipient herein contained the City agrees that it will, on demand therefore, pay to the Recipient the reasonable fees of such attorneys and such other expenses so incurred by the Recipient.

SECTION 13: OTHER RIGHTS AND REMEDIES OF CITY AND RECIPIENT

- A. No Waiver by Delay. Any delay by the City or the Recipient in instituting or prosecuting any actions or proceedings or otherwise asserting its rights shall not serve to waive or to deprive it of or limit such rights in any way (it being the intent of this provision that the City or Recipient should not be constrained so as to avoid the risk of being deprived of or limited in the exercise of the remedy provided in this Section because of concepts of waiver, laches or otherwise) to exercise such remedy at a time when it may still hope to otherwise resolve the problems created by default involved; nor shall any waiver in fact made by the City or Recipient with respect to any specific default by the Recipient or the City under this Section be considered or treated as a waiver of the rights of the City or the Recipient with respect to any other defaults by the Recipient, or the City under this Section or with respect to any defaults under any Section in this Agreement or with respect to the particular default, except to the extent specifically waived in writing by the City or the Recipient.
- B. Rights and Remedies Cumulative. The rights and remedies of the parties to this Agreement (or their successors in interest) whether provided by law or by this Agreement, shall be cumulative, and the exercise by either party of any one or more of such remedies shall not preclude the exercise by it, at the time or different time, of any such remedies for the same default or breach by the other party. No waiver made by either such party with respect to the performance, nor the manner of time thereof, or any obligation of the other party or any condition as to its own obligation under this Agreement shall be considered a waiver of any rights of the party making the waiver with respect to the particular obligation of the other party or condition to its own obligation beyond those expressly waived in writing and to the extent thereof, or a waiver in any respect in regard to any other rights of the party making the waiver or any other obligations of the other party.

SECTION 14: DELAY IN PERFORMANCE

For the purposes of any of the provisions of this Agreement except regard to payment of real property taxes or guarantees as provided herein, neither the City, nor the Recipient, as the case may be, nor any successor in interest, shall be considered in breach of, or default in, its obligations with respect to the preparation of the Property for redevelopment, or the beginning and completion of construction of the Project, or progress in respect thereto, in the event of enforced delay in the performance of such obligations due to unforeseeable cause beyond its control and without its fault or negligence, including, but not restricted to acts of God, acts of the public enemy, acts of federal, state or local government, acts of the other party, fires, floods, epidemics, quarantine restrictions, strikes, embargoes, acts of nature, unusually severe weather or delays of subcontractors due to such causes; it being the purpose and intent of this provision that in the event

of the occurrence of any such enforced delay, the time or times for performance of the obligations of the City with respect to the preparation of the Property for the redevelopment Project or of the Recipient with respect to construction of the Project as the case may be, shall be extended for the period of the enforced delay. Provided, that the party seeking the benefit of the provisions of this Section, shall, within 10 (ten) days after the beginning of any such enforced delay, have first notified the other party thereof in writing, of the cause or causes thereof, and requested an extension of the period of enforced delay. Such extensions of schedule shall be agreed to in writing by the parties hereto.

SECTION 15: EQUAL EMPLOYMENT OPPORTUNITY

The Recipient, for itself and its successors and assigns, agrees that during the construction of the Project provided for in this Agreement that the following will apply:

- A. **Non-Discrimination.** The Recipient will not discriminate against any employee or applicant for employment on the basis of race, color, religion, sex, or national origin. The Recipient will take affirmative action to insure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include but not be limited to, the following: employment, upgrading, demotion, transfer, recruitment, recruitment advertising, layoff, termination, rates of pay or other forms of compensation, and selection for training, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Recipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this non-discrimination clause.
- B. **Advertising.** The Recipient will, in all solicitations or advertisements for employees placed by or on behalf of the Recipient, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex or national origin.
- C. **Non-Compliance.** In the event of the Recipient's non-compliance with the non-discrimination clauses of this Section, this Agreement may be canceled, terminated, or suspended in whole or in part.
- D. **Mandatory Inclusions of Provisions.** The Recipient will include the provisions of Paragraphs " A " through " C " of this Section in every contract or purchase order, and will require the inclusions of these provisions in every subcontract entered into by any of its contractors, unless exempted by rules, regulations, so that such provisions will be binding upon each such contractor, subcontractor, or vendor as the case may be.

SECTION 16: TITLES OF ARTICLES AND SECTIONS

Any titles of the several parts, Articles and Sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

SECTION 17: CONFLICT OF INTEREST

No member, officer, or employee of the City or its designees or agents and no member of the governing body of the City during his or her tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract or the proceeds thereof, with respect to which this Agreement shall apply.

SECTION 18: NOTICES

All notices, requests, demands and other communications to be given to any party hereunder shall be in writing and shall be deemed to have been duly given when personally delivered or deposited in the United States mail, certified or registered mail, return receipt requested, postage prepaid, addressed to the parties at the following addresses (or at such other address as shall be given in like manner by any party to the other):

City of Galesburg:

Recipient:

City of Galesburg
Community Development Department
55 West Tompkins Street
Galesburg, IL. 61401

Tim Cramer
1600 N Henderson St
Galesburg, IL 61401

SECTION 19: COUNTERPARTS

If the Agreement is executed in two or more counterparts, each shall constitute one and the same instrument and each shall be recognized as an original instrument.

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

City of Galesburg
A municipal corporation

Recipient Tim Cramer

By:

Peter Schwartzman

By:

Tim Cramer

Its:

Mayor

Attest:

Kelli R. Bennewitz, City Clerk

EXHIBIT A
PROPERTY DESCRIPTION

Lot 6 in the Subdivision of Lots 1, 2, 3, 4, 6, 7, 8 and 9, in Block 24 in the City of Galesburg, Knox County, Illinois, as per Plat thereof recorded in Volume 53 of Deeds, page 170.

COMMONLY KNOWN AS: 10 W Main St, Galesburg, IL 61401
PROPERTY IDENTIFICATION NUMBER: 99-15-202-004

EXHIBIT B
PROJECT DESCRIPTION

Tim Cramer has submitted a proposal to undertake exterior rehabilitation improvements to all four of the elevations of the building located at 10 W Main Street. The scope of work is designed to revitalize and preserve the exterior of the building and includes the following components:

- Replace 5 existing windows on the south elevation with black aluminum single-hung windows.
- Replace 3 existing doors on the south elevation with black FRP doors.
- Tuckpoint and repair mortar joints on all four elevations.
- Paint the east, west, and north elevations after tuckpointing has been completed.
- Sandblast and paint the exterior stairs on the south elevation.
- Install 2 exterior lights on the south elevation.

Upon completion, the project is projected to support approximately seven (7) full-time positions. Pending approval, the applicant anticipates mobilizing construction activities in August 2026, with substantial completion targeted for November 2026. The total estimated project cost for the façade rehabilitation is \$81,860. Under the City's façade improvement program guidelines, the applicant is eligible for reimbursement of up to \$40,000. The remaining project costs will be financed through the owner's equity investment.

EXHIBIT C
COSTS OF PROJECT

DESCRIPTION OF WORK AND/OR MATERIAL	COST
BRICK MASONRY	\$10,000
PAINTING	\$27,500
WINDOW REPLACEMENTS	\$12,500
DOOR REPLACEMENTS	\$28,800
EXTERIOR LIGHTS	\$2,260
DUMPSTER	\$800
TOTAL:	\$81,860



26-4048

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Facade improvement grant for the property at 221-223 E Main Street.

SUMMARY RECOMMENDATION: The Facade Advisory Committee (FAC) convened on May 5, 2026 and unanimously recommends approval of a façade improvement grant in an amount not to exceed \$18,000, or 50% of the verified final project costs, whichever is less.

BACKGROUND: The owner, Mike Martin, submitted a proposal to rehabilitate the south (Main St facing) facades of the buildings located at 221-223 E Main Street. The scope of work is to apply Dryvit stucco on both buildings in alternating vertical bands of brown and tan.

Pending approval, the applicant anticipates mobilizing construction activities in August 2026, with substantial completion targeted for September 2026. The total estimated project cost for the façade rehabilitation is \$36,000. Under the City's façade improvement program guidelines, the applicant is eligible for reimbursement of up to \$18,000. The remaining project costs will be financed through the owner's equity investment.

BUDGET IMPACT: Adequate funding capacity exists within Tax Increment Financing District No. 4 (Fund 049) to support the recommended incentive allocation.

SUPPORTING DOCUMENTS:

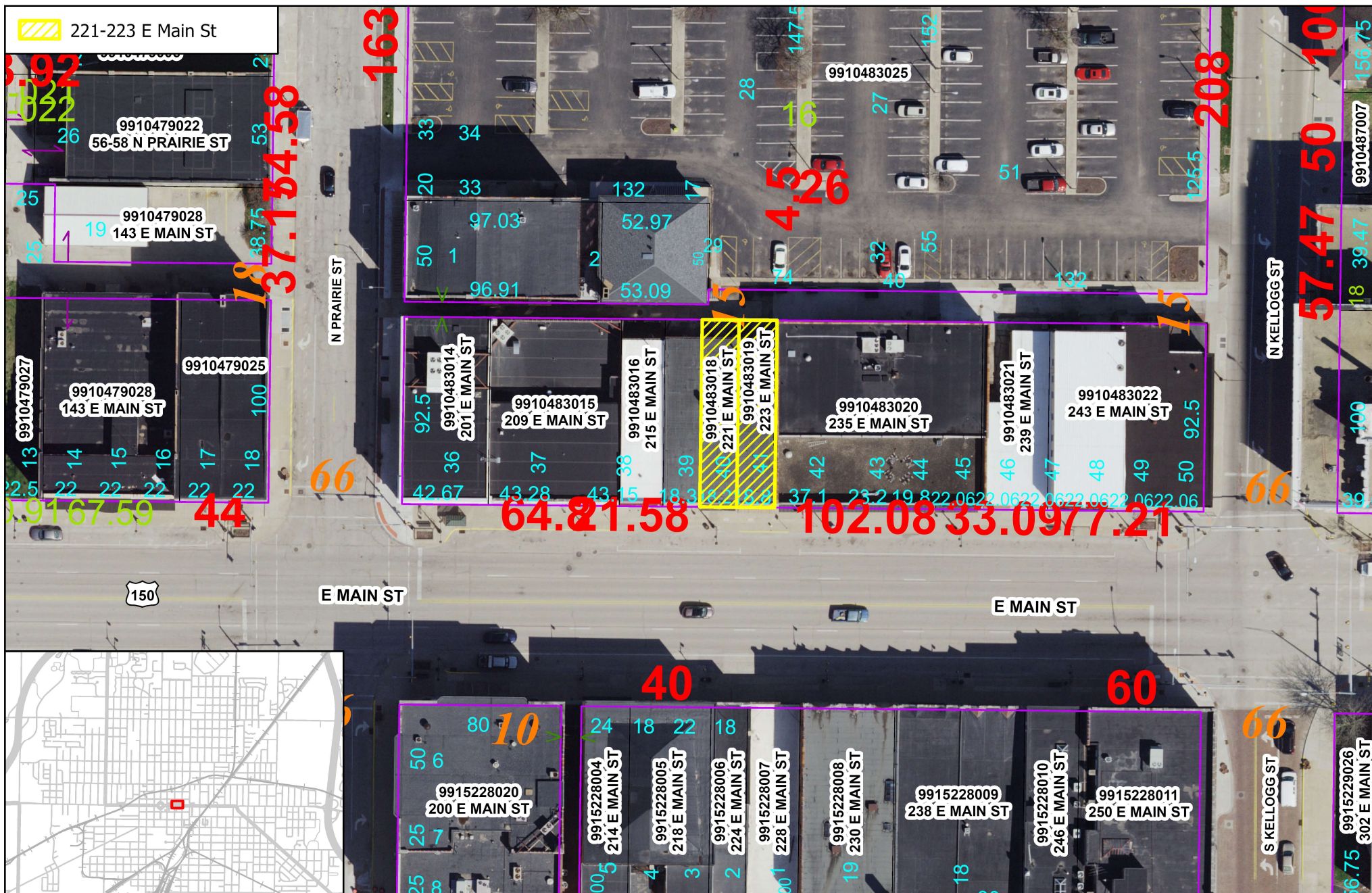
1. Aerial – general location
2. Facade Agreement





221-223 E Main St
Proposed Facade grant project

0 5 10 20 30 Yards



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

April 30, 2026

FACADE GRANT AGREEMENT

WITH

Michael L. Martin

Lots 40 and 41 in Block 16 in the City of Galesburg, Knox County, Illinois, as per Plat recorded in Volume 7 of Plats, page 121.

COMMONLY KNOWN AS: 221-223 E Main St, Galesburg, IL 61401

PROPERTY IDENTIFICATION NUMBER: 99-10-483-018 and 99-10-483-019

Submitted by:
Kelli Bennewitz
City Clerk
City of Galesburg

Return to:
Kelli Bennewitz
City Clerk
City of Galesburg

THIS AGREEMENT, entered into this 20th day of July , 2026, by and between the City of Galesburg, an Illinois municipal corporation, hereinafter referred to as “City”, whose address is 55 West Tompkins Street, P.O. Box 1387, Galesburg, Illinois, 61401 and Michael L. Martin (hereinafter referred to as “Recipient”), whose address is 1302 Frank St, Galesburg, IL 61401.

WHEREAS, the City has established the Downtown Facade Redevelopment Program pursuant to resolution 22-71 (hereinafter referred to as “Program”). The purpose of the Program is to encourage architecturally appropriate improvements to commercial facades readily visible to the public, with the goal of promoting the attraction and retention of business operations and enhance the interest in visiting the downtown area, which will improve the overall economic condition of the City; and

WHEREAS, the objective of the Program is to provide a financing mechanism which will make business improvements in the Downtown Area, which is a geographically defined area shown in the Program, financially feasible or economically more viable than it would be without the benefit of this Program, and that such inducements will help maintain and expand business activity and attract new business investments which might otherwise not occur in the Downtown Area; and

WHEREAS, the Recipient has submitted the required documentation to request funds from the Program, and the Facade Advisory Committee and the City have determined that the Project to be undertaken by the Recipient fits the established criteria,

NOW, THEREFORE, in consideration of the foregoing and the mutual agreement and herein, the City and the Recipient agree as follows:

SECTION 1: DEFINITIONS

A. Definition of Terms.

Certain terms used in this Agreement shall have the following meanings unless their content or use clearly indicates otherwise.

“Agreement” means this document for development pursuant to the Downtown Facade Redevelopment Program.

“City” means the City of Galesburg, Illinois.

“Construction Documents” means written, graphic and pictorial documents prepared or assembled by an Illinois licensed design professional for describing the design, location and physical characteristics of the Project necessary for obtaining construction permits.

“Estimated cost of the project” means the cost of the Project as estimated as of the date of this Agreement and as reflected on Exhibit C attached hereto and made a part hereof.

“Event of Default” means those occurrences, actions or lack of action which shall be construed to be a breach of failure to perform pursuant to the terms of this Agreement as set forth in Section 12 of this Agreement.

“Facade” means the exterior of a building visible from a public street or alley.

“Grant” means the monies provided by the City to the Recipient to reimburse costs specified in Section 7 herein.

“Program” means the Downtown Facade Redevelopment Grant Program pursuant to resolution 22-71.

“Project” means the redevelopment of the Facade as described in Exhibit B.

“Property” means the parcel(s) in which the Project is taking place, as described in Exhibit A.

B. Construction of Words.

The words “hereof”, “herein”, “hereunder” and other words of similar import refer to this Agreement as a whole.

Unless otherwise specified, references to Articles, Sections and other subdivisions of this Agreement are to the designated Articles, Sections and other subdivisions of this Agreement as originally executed.

The headings of this Agreement are for convenience of reference only and shall not define or limit the provisions hereof.

C. Non-Limitation of City’s Remedies.

Nothing contained herein shall in any way limit the remedies of the City pursuant to other sections of this Agreement and pursuant to law and equity in the Event of Default.

SECTION 2: COVENANTS AND RESTRICTIONS

- A. Non-Discrimination. The Recipient agrees for itself and its successors and assigns, and every successor in interest to the Property, or any part thereof, that the Recipient and such successors and assigns, shall not discriminate in violation of all applicable Federal, State or Local laws or regulations upon the basis of race, color, religion, sex, age or national origin in the sale, lease or rental, or in the use or occupancy of the Property or any improvements erected or to be erected thereon, or any part thereof.
- B. Duration of Covenants. It is intended and agreed that the covenants provided in Section 2 shall remain effective without any time limitation, provided, that such agreements and covenants shall be binding on the Recipient itself, each successor in interest to the Property, and in every part thereof, and each party in possession or occupancy, respectfully, only for such period as such successor or party shall have title to an interest in, or possession or occupancy of the Property.

- C. Guarantees. The Recipient agrees for itself, its successors and assigns and every successor in interest to the Property or any part thereof, that the Recipient and such assigns shall guarantee the Project shall begin within 180 days from the date this Agreement is executed and shall use its best efforts to cause said improvements to be in accordance with the Construction Documents approved by the City. A Project description is attached hereto as Exhibit B and incorporated herein by this reference.
- D. Covenants Running with the Land. It is intended and agreed that the covenants referred to above shall be covenants running with the land and that they shall in any event be binding to the fullest extent permitted by law and equity, for the benefit and in favor of and enforceable by the City, its successors and assigns, and the City, the State of Illinois, and the United States of America with regard to Section 2A of this Agreement, and against the Recipient, its successors and assigns and every successor in interest to the Property or any part thereof or any interest therein, and any party in possession or occupancy of the Property or any part thereof.
- E. Binding for the Benefit of the City. It is also intended and agreed that the foregoing agreements and covenants running with the land shall in any event and without regard to technical classification or designation legal or otherwise itself be to the fullest extent permitted by law and equity binding for the benefit of the City and enforceable by the City and the State of Illinois and the United States against the Recipient and its successors, assigns to or of the Property or any part thereof or any interest therein.
- F. This Agreement shall be governed by the State of Illinois and the parties agree that Knox County is and will be the appropriate venue for the hearing of any dispute relating to this Agreement.

SECTION 3: CITY AND OBLIGATION

- A. The City shall provide to Recipient reimbursable grant not to exceed the total amount of \$18,000.00 or 50% of the facade Project cost specified in Exhibit C, or 50% of the actual final project costs, whichever is less for the Project as described in Exhibit B (hereinafter both grants referred to as the "Grant"). Said Grant will be available to the Recipient for the expenses as outlined in Exhibit C. Payment to the Recipient shall be in the form of a reimbursement of expenses paid by the Recipient. Grant reimbursements, to the maximum extent possible, will be made by the City within 30 business days of the date the Certification for Reimbursement of Facade Grant was received by the City, subject to availability of funds.

SECTION 4: RECIPIENT'S OBLIGATION AND RIGHTS

- A. Guarantees. In consideration of the Grant to be provided, the Recipient guarantees the construction of the project. Specifically, Recipient guarantees the activities as outlined in Exhibit B shall be completed at the estimated cost of \$36,000, as outlined in Exhibit C.

- B. Submission of Construction Documents. If applicable, prior to commencement of construction the Recipient shall submit to the City for its approval, which approval shall not be unreasonably withheld, Construction Documents prepared by an Illinois licensed design professional that are of sufficient clarity to indicate the location, nature and extent of the work proposed as outlined in EXHIBIT B.
- C. Conformance to Construction Documents. All work with respect to the Project to be construed or provided by the Recipient on the Property shall be in substantial conformity with the Construction Documents and Project description as outlined in EXHIBIT B.
- D. Conformance to Federal, State and Local Requirements. All work with respect to the Project shall conform to all applicable Federal, State and Local laws, regulations and ordinances including, but not limited to construction codes, life safety code and Illinois Accessibility Code.
- E. Changes in Construction Documents. If the Recipient desires to make any substantial change in the Construction Documents which significantly affects the appearance, function, or structural integrity of the Project, whether prior to, or subsequent to the funding of the Grant, the Recipient shall submit the proposed change to the City for its approval.
- F. Improvements, Commencement and Completion Requirements.
 - 1. Commencements. The Recipient agrees for itself, its successors and assigns that it shall begin within 180 days from the date this Agreement is executed and diligently prosecute to completion the redevelopment of the Property through the construction of the Project thereon pursuant to the approved Construction Documents and in accordance with approved changes.
 - 2. Compliance. The Recipient agrees for itself, its successors and assigns that the construction of the Project shall be in compliance with applicable Federal, State and Local laws, regulations and ordinances. All construction permits are secured and all associated fees are paid prior to the onset of work and all completed work shall pass appropriate inspections of applicable reviewing agency.
 - 3. Remedies. In addition to all the available remedies provided by this Agreement, the City shall have all available remedies pursuant to law and equity to remedy defects and recover damages in the event of any violation of subparagraphs F1 and F2 immediately preceding.
 - 4. Lien Waivers. All contracts payable from Grant funds shall provide that all contractors and subcontractors furnish contractor's affidavits in the form provided by state statute and that waivers of lien be required for all payments made.
- G. Financing Authorization and Commitment. Prior to any disbursement of Grant funds by the City, the Recipient shall submit to the City evidence that the Recipient has the appropriate authorization to

proceed, and has sufficient funds available or financing in place to cover the costs associated with the private share of the project.

- H. Progress Reports. Until construction of the Project has been completed, the Recipient shall make progress reports to the City when milestone dates are achieved, or upon special requests of the City in such detail as may be reasonably requested by the City.
- I. The Recipient shall agree to work with and cooperate with the City to inform the public about the Project.
- J. Maintenance and Alteration.
 - 1. The Recipient, its successors and assigns, shall maintain the façade improvements for a period of five (5) years from the date of the final Grant reimbursement.
 - 2. The Recipient, its successors and assigns, shall not alter, modify or remove facade improvements for a period of five (5) years from the date of the final Grant reimbursement without written approval from the City.

SECTION 5: REPRESENTATIONS OF THE RECIPIENT

The Recipient represents, warrants and agrees as the basis for the undertakings on its part herein contained that:

- A. Organizational and Authorization.

The Recipient is: Michael L. Martin

1602 Frank St

Galesburg, IL 61401

- B. Use of Proceeds.

All of the proceeds from the Grant funds will be used for the facade renovation costs of the Project as provided for herein.

- C. Location of the Project.

The Project will be located on the Property, as described in Exhibit A.

- D. Estimated Costs.

The Estimated Cost of the Project is set forth in Exhibit C attached hereto.

- E. Changes in Acquisition or Construction of Project.

The Project consists and will consist of the property described in Exhibit A attached hereto and no changes shall be made in the construction of the Project which will have the effect of impairing the effective use or character of the Project as contemplated by this Agreement.

F. Conformance with Requirements and Regulation.

The Recipient has examined and is familiar with all the covenants, conditions, restrictions, building regulations and zoning ordinances and land use regulations including those contained herein affecting the Property and the Project, and covenants that the Construction Documents and the construction of the improvements in accordance with the Construction Documents do and will in all respects conform to and comply therewith.

SECTION 6: ADDITIONAL COVENANTS OF THE RECIPIENT

- A. Indemnification Covenants. The Recipient agrees for itself, its successors and assigns, to indemnify and save the City and its officers and employees harmless against all claims by or on behalf of any person, firm or corporation arising from the conduct or management of, or from any work or thing done on, the Project while the Property remains in existence and against and from all claims arising from (i) any condition of the Project (ii) any breach or default on the part of the Recipient or its successors and assigns in the performance of any of its obligations under this Agreement (iii) any act of negligence of the Recipient or of any of its agents, contractors, servants, employees or licensees, (iv) any act of negligence of any assignee or lessee of the Recipient, or of any agents, contractors, servants, employees or licensees of any assignee or lessee of the Recipient, or (v) any performance by the City of any act required under this Agreement or required by the Recipient or its successors and assigns other than negligent or willful misconduct of the City. The Recipient agrees to indemnify and save the City harmless from and against all costs and expenses incurred in or in connection with any such claim arising as foresaid or in connection with any action or proceeding brought thereon. In case any such claim is made or action brought based upon any such claim in respect of which indemnity may be sought against the Recipient, upon receipt of notice in writing from the City setting forth the particulars of such claim or action, the Recipient shall assume the defense thereof including the employment of counsel and the payment of all costs and expenses. The City shall have the right to employ separate counsel in any such action and to participate in the defense thereof, but the fees and expenses of such counsel shall be at the expense of the City unless the employment of such counsel has been specifically authorized by the Recipient.
- B. Insurance. The Recipient shall agree to keep and maintain its property insured for its full insurable value against loss or damage by fire, theft, explosion, sprinklers and all other hazards and risks ordinarily insured against by other owners or users of such properties in similar business. All insurance policies shall contain an endorsement that the insurance company shall provide the City at least 30 days prior written notice before any such policy shall be altered or canceled.

- C. Maintenance and Repair. The Recipient agrees that it will maintain and repair the Project in accordance with the requirements of this Agreement.

SECTION 7: GRANT ASSISTANCE

- A. Grant Assistance to the Recipient. The City agrees, upon the terms and conditions in this Agreement, to make available an amount as specified in Section 3 A.
- B. Permitted Expenditures. No Grant funds may be disbursed from the City to Recipient unless they are for the purpose of paying the costs which are permitted by the Program as it may be amended from time to time.
- C. Disbursement from Grant Fund. At the request of and on behalf of the Recipient, the City, pursuant to the terms and conditions of this Agreement shall through disbursements from the appropriate Tax Increment Financing Fund, to the extent of funds available, reimburse to the Recipient for the costs incurred for the Project as set forth on Exhibit C attached hereto.
- D. Modification of Expenditures. The items set forth on Exhibit C may be modified by increasing or decreasing the cost of a particular item by adding or deleting items from the list provided. However, the total amount the reimbursement is based upon shall not exceed \$18,000.00 (Eighteen Thousand and Zero Cents) and further, provided that any such modification shall conform to the requirements of subsection 7B and the requirements of this Agreement. All requests for modification shall be in writing to the City. If such modification conforms to the requirements of this Agreement, the City shall approve the proposed change and process the request for reimbursement.
- E. Conditions Precedent to Disbursement. Prior to the initial reimbursement payment, unless waived by the City in writing, Recipient will furnish to the City the following, all to be satisfactory in both form and substance to the City, which shall be conditions precedent to the City's disbursement of Grant funds. Any item, the production of which has not been waived by the City, shall be furnished by the Recipient to the City as soon as reasonably available.
 - 1. Necessary and appropriate construction permits;
 - 2. Organization documents and filings for the Recipient and all resolutions necessary to effect the obligations of the Recipient pursuant to this Agreement;
 - 3. Satisfactory proof that policies of insurance of all types and coverages required under the term of this Agreement have been obtained and are in force;
 - 4. Contracts and subcontracts covering the construction of the Project;
 - 5. Internal Revenue Service and Illinois taxpayer identification numbers for Recipient;

6. Evidence satisfactory to the City that Recipient holds fee simple title to the Property subject only to the encumbrances of the First Mortgage or holds valid options to acquire fee simple title to the Property subject to the above noted encumbrances;
 7. Evidence of funds available for completion of the Project;
 8. Requests for Reimbursements. Concurrently with the request for any Grant disbursement, Recipient shall have their Architect furnish to the City, separately with respect to each disbursement request, an Application and Certificate for Payment duly signed with all blanks appropriately filled in setting forth such details concerning the costs contained therein as the City shall require. Such request shall include a detailed breakdown of any costs associated with the project showing the amount expensed to date and the amounts then due and unpaid, and receipted invoices and/or releases or waivers of lien forms approved by the City from each material dealer, contractor and subcontractor who has done work or has furnished materials for construction of the Project, including but without limitation those covered by each such an Application and Certificate for Payment of Façade Grant.
- F. Time for Payment of Requisitions. If the City shall so require, thirty (30) days shall intervene between the date of receipt by City of an Application and Certificate for Payment of Façade Grant and the date upon which the City shall be obligated to effect such reimbursement.

SECTION 8: CONSTRUCTION OF THE IMPROVEMENTS

- A. Commencement and Completion. Recipient shall cause construction of the Project to be commenced and to be prosecuted with due diligence and in good faith, and without delay. Recipient shall cause Project to be constructed in a good and workmanlike manner in accordance with the Construction Documents and in all respects in compliance with all applicable laws, rules, permits, requirements and regulations of any government agency or authorities having or exercising jurisdiction over the Property or the Project and will not cause, permit or allow any substantial deviation from the Construction Documents without prior written consent of the City.
- B. Contract Prohibitions. Unless otherwise previously agreed by the City in writing, all contracts let by Recipient or Recipient's contractor in connection with construction of the Project shall contain a prohibition against any material change in the Construction Documents involving a structural, square footage, design change or other substantial change without the City's prior written consent being had thereto.

SECTION 9: LIABILITY INSURANCE

Prior to any Grant disbursement, Recipient or Recipient's contractor shall procure and deliver to the City at Recipient's or such contractor's cost and expense, and shall maintain in full force and effect until each

and every obligation of Recipient contained herein has been fully paid, or performed, a policy or policies of comprehensive liability insurance and during any period of construction contractor's liability insurance with liability coverage under the comprehensive liability insurance to be not less than \$1,000,000 (One Million Dollars) each occurrence and \$2,000,000 (Two Million Dollars) total. All such policies to be in such form and issued by such companies as shall have been approved by the City to protect the City and Recipient against any liability incidental to the use of or resulting from any accident occurring in or about the Project or the construction and improvements thereof. Each such policy shall contain an affirmative statement by the issuer thereunder to give written notice to the City at least 30 (thirty) days prior to any cancellation or amendment of its policy.

SECTION 10: RIGHTS OF INSPECTION

The City or its designee shall have the right at any time and from time to time to enter upon the Property for the purposes of inspection and if the City in its judgment, determines that any work and materials are not in conformity with the Construction Documents, as the same were theretofore approved in writing by the City, or with any applicable laws, regulations, permits, requirements or rules of any governmental authority having or exercising jurisdiction thereover or not otherwise in conformity with sound building practice, the City shall have the right to stop the work and to order replacement of correction of any such work or materials regardless of whether or not such work or materials have theretofore been incorporated into the Project. Inspection by the City of the Property or the Project shall be for the sole purpose of protecting the security for the Grant assistance and shall not be construed as a representation by the City that there has been compliance with the Construction Documents or that the Project will be or are free of faulty materials or workmanship, or a waiver of any rights the City or any other party may have against Recipient or any other party for non-compliance with the Construction Documents.

SECTION 11: PROHIBITIONS AGAINST ASSIGNMENT AND TRANSFER

- A. Representation as to Purpose. The Recipient represents and agrees that its redevelopment of the Property, and its other undertakings pursuant to this Agreement, are, and will be used, for the redevelopment of the Property only.
- B. Prohibition Against Transfer of Property and Assignment of Agreement. The Recipient represents and agrees for itself and its successors and assigns that:
 - 1. Prohibitions. Except only by way of security for a First Mortgage and only for the purpose of obtaining financing necessary to enable the Recipient or any successor in interest to the Property, or any part thereof, to perform its obligations with respect to making the Project under this

Agreement, the Recipient (except as so authorized) has not made or created, and it will not, prior to receipt of the certificate of occupancy from the City, make or create, or suffer to be made or created, any total or partial sale, assignment, conveyance, or lease, or any trust or power, or transfer in any other mode or form of or with respect to the Agreement or the Property, or any part thereof or any interest therein, or any contract or agreement to do any of the same, except for utility easements, without prior written approval of the City.

2. Conditions for Approval. The City shall be entitled to require, except as otherwise provided in this Agreement, as conditions to any such approval that:
 - a. Any proposed transferee shall have the qualifications and financial responsibility, as determined by the City, necessary and adequate to fulfill the obligations undertaken in this Agreement by the Recipient (or, in the event the transfer is of or related to part of the Property, such obligations to the extent that they relate to such part.)
 - b. Any proposed transferee, by instrument in writing satisfactory to the City and in a form recordable among the real property records, shall for itself and its successors and assigns, and expressly for the benefit of the City, have expressly assumed all of the obligations of the Recipient under this Agreement and agreed to be subject to all the conditions and restrictions to which the Recipient is subject (or, in the event the transfer is of or relates to part of the Property, such obligations, conditions and restrictions to the extent that they relate to such part); Provided, that the fact that any transferee of, or any other successor in interest whatsoever, to the Property or any part thereof, shall, whatever the reason, not have assumed such obligations or so agreed, shall not (unless and only to the extent otherwise specifically provided in the Agreement or agreed to in writing by the City) relieve or except such transferee or successor of or from such obligations, conditions, or restrictions, or deprive or limit the City of or with respect to any rights or remedies or controls with respect to the Property or the construction of the Project; it being the intent of this, together with other provisions of this Agreement, that (to the fullest extent permitted by law and equity and excepting only in the manner and to the extent specifically provided otherwise in this Agreement) no transfer of, or change with respect to, ownership in the Property of any part thereof, or any interest therein, however consummated or occurring, and whether voluntary or involuntary, shall operate legally or practically, to deprive or limit the City of, or with respect to, any rights or remedies or controls provided in or resulting to the Property and the construction of the Project that the City would have had, had there been no such transfer or change.
3. The Recipient and its transferee shall comply with such other conditions as the City may find

desirable in order to achieve and safeguard the purposes of the Real Property Tax Increment. Provided, that in the absence of specific written agreement by the City to the contrary, no such transfer or approval by the City thereof shall be deemed to relieve the Recipient, or any other party in interest bound in any way by the Agreement or otherwise with respect to the construction of the Project, from any of its obligations with respect thereto.

SECTION 12: EVENTS OF DEFAULT AND REMEDIES

- A. Events of Default. The following shall be Events of Default with respect to this Agreement:
1. If any material representation made by the Recipient in this Agreement, or in any certificate, notice, demand or request made by the Recipient, in writing and delivered to the City pursuant to or in connection with any of said documents shall prove to be untrue or incorrect in any material respect as of the date made; or
 2. Default in the performance or breach of any covenant contained in this Agreement concerning the covenant of Recipient with regard to its existence and ownership of the Property; or
 3. Default in the performance or breach of any other covenant, warranty or obligation of the Recipient in this Agreement and continuance of such default or breach for a period of 30 (thirty) days after Recipient has actual knowledge thereof; or
 4. The entry of a decree or order for relief by a court having jurisdiction in the premises in respect of the Recipient in an involuntary case under the federal bankruptcy laws, as now or hereafter constituted, or any other applicable Federal or state bankruptcy, insolvency or other similar law, or appointing a receiver, liquidator, assignee, custodian, trustee, sequestrator (or similar official) of the Recipient for any substantial part of its property, or ordering the winding-up or liquidation of its affairs and the continuance of any such decree or order unstayed and in effect for a period of 60 (sixty) consecutive days; or
 5. The commencement by the Recipient of a voluntary case under the Federal bankruptcy laws, as now or hereafter constituted, or any other applicable federal or state bankruptcy, insolvency or other similar law, or the consent by any such entity to the appointment of or taking possession by a receiver, liquidator, assignee, trustee, custodian, sequestrator (or other similar official) of the Recipient or of any substantial part of such entity's property, or the making by any such entity of any assignment for the benefit of creditors or the failure of the Recipient generally to pay such entity's debts as such debts become due or the taking of action by the Recipient in furtherance of any of the foregoing.

B. Remedies on Default

1. In the event of any default in or breach of this Agreement, or any of its terms or conditions, by the Recipient or any successors or assigns, the Recipient shall repay to the City a portion of the Grant amount received according to the following formula:

$$\frac{60 \text{ months} - (\text{months elapsed from date Grant funds received})}{60 \text{ months}} \times \text{Grant funds received} = \text{Repayment Amount}$$

2. Except as otherwise provided in this Agreement, in the event of any default in or breach of this Agreement, or any of its terms or conditions, by either party hereto or any successors to such party, such party or successor, upon written notice from the other, shall take immediate action to cure or remedy such default or breach, and, in any event, within 60 (sixty) days after receipt of such notice. In case such action is not taken, or not diligently pursued, or the default or breach shall not be cured or remedied within a reasonable time, the aggrieved party may institute such proceedings as may be necessary or desirable in its opinion to cure or remedy such default or breach, including but not limited to, proceedings to compel specific performance by the party in default or breach of its obligations.
 3. In case the City shall have proceeded to enforce its rights under this Agreement and such proceedings shall have been discontinued or abandoned for any reason or shall have been determined adversely to the City, then and in every such case the Recipient and the City shall be restored respectively to their several positions and rights hereunder, and all rights, remedies and powers of the Recipient and the City shall continue as though no such proceedings had been taken.
- C. Agreement to Pay Attorney's Fees and Expenses. In the event the Recipient should default under any of the provisions of this Agreement and the City should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the Recipient herein contained the Recipient agrees that it will on demand therefore pay to the City the reasonable fees of such attorneys and such other expenses so incurred by the City.

In the event the City should default under any of the provisions of this Agreement and the Recipient should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the Recipient herein contained the City agrees that it will, on demand therefore, pay to the Recipient the reasonable fees of such attorneys and such other expenses so incurred by the Recipient.

SECTION 13: OTHER RIGHTS AND REMEDIES OF CITY AND RECIPIENT

- A. No Waiver by Delay. Any delay by the City or the Recipient in instituting or prosecuting any actions or proceedings or otherwise asserting its rights shall not serve to waive or to deprive it of or limit such rights in any way (it being the intent of this provision that the City or Recipient should not be constrained so as to avoid the risk of being deprived of or limited in the exercise of the remedy provided in this Section because of concepts of waiver, laches or otherwise) to exercise such remedy at a time when it may still hope to otherwise resolve the problems created by default involved; nor shall any waiver in fact made by the City or Recipient with respect to any specific default by the Recipient or the City under this Section be considered or treated as a waiver of the rights of the City or the Recipient with respect to any other defaults by the Recipient, or the City under this Section or with respect to any defaults under any Section in this Agreement or with respect to the particular default, except to the extent specifically waived in writing by the City or the Recipient.
- B. Rights and Remedies Cumulative. The rights and remedies of the parties to this Agreement (or their successors in interest) whether provided by law or by this Agreement, shall be cumulative, and the exercise by either party of any one or more of such remedies shall not preclude the exercise by it, at the time or different time, of any such remedies for the same default or breach by the other party. No waiver made by either such party with respect to the performance, nor the manner of time thereof, or any obligation of the other party or any condition as to its own obligation under this Agreement shall be considered a waiver of any rights of the party making the waiver with respect to the particular obligation of the other party or condition to its own obligation beyond those expressly waived in writing and to the extent thereof, or a waiver in any respect in regard to any other rights of the party making the waiver or any other obligations of the other party.

SECTION 14: DELAY IN PERFORMANCE

For the purposes of any of the provisions of this Agreement except regard to payment of real property taxes or guarantees as provided herein, neither the City, nor the Recipient, as the case may be, nor any successor in interest, shall be considered in breach of, or default in, its obligations with respect to the preparation of the Property for redevelopment, or the beginning and completion of construction of the Project, or progress in respect thereto, in the event of enforced delay in the performance of such obligations due to unforeseeable cause beyond its control and without its fault or negligence, including, but not restricted to acts of God, acts of the public enemy, acts of federal, state or local government, acts of the other party, fires, floods, epidemics, quarantine restrictions, strikes, embargoes, acts of nature, unusually severe weather or delays of subcontractors due to such causes; it being the purpose and intent of this provision that in the event

of the occurrence of any such enforced delay, the time or times for performance of the obligations of the City with respect to the preparation of the Property for the redevelopment Project or of the Recipient with respect to construction of the Project as the case may be, shall be extended for the period of the enforced delay. Provided, that the party seeking the benefit of the provisions of this Section, shall, within 10 (ten) days after the beginning of any such enforced delay, have first notified the other party thereof in writing, of the cause or causes thereof, and requested an extension of the period of enforced delay. Such extensions of schedule shall be agreed to in writing by the parties hereto.

SECTION 15: EQUAL EMPLOYMENT OPPORTUNITY

The Recipient, for itself and its successors and assigns, agrees that during the construction of the Project provided for in this Agreement that the following will apply:

- A. **Non-Discrimination.** The Recipient will not discriminate against any employee or applicant for employment on the basis of race, color, religion, sex, or national origin. The Recipient will take affirmative action to insure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex or national origin. Such action shall include but not be limited to, the following: employment, upgrading, demotion, transfer, recruitment, recruitment advertising, layoff, termination, rates of pay or other forms of compensation, and selection for training, rates of pay or other forms of compensation, and selection for training, including apprenticeship. The Recipient agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the City setting forth the provisions of this non-discrimination clause.
- B. **Advertising.** The Recipient will, in all solicitations or advertisements for employees placed by or on behalf of the Recipient, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex or national origin.
- C. **Non-Compliance.** In the event of the Recipient's non-compliance with the non-discrimination clauses of this Section, this Agreement may be canceled, terminated, or suspended in whole or in part.
- D. **Mandatory Inclusions of Provisions.** The Recipient will include the provisions of Paragraphs " A " through " C " of this Section in every contract or purchase order, and will require the inclusions of these provisions in every subcontract entered into by any of its contractors, unless exempted by rules, regulations, so that such provisions will be binding upon each such contractor, subcontractor, or vendor as the case may be.

SECTION 16: TITLES OF ARTICLES AND SECTIONS

Any titles of the several parts, Articles and Sections of this Agreement are inserted for convenience of reference only and shall be disregarded in construing or interpreting any of its provisions.

SECTION 17: CONFLICT OF INTEREST

No member, officer, or employee of the City or its designees or agents and no member of the governing body of the City during his or her tenure or for one year thereafter, shall have any interest, direct or indirect, in any contract or subcontract or the proceeds thereof, with respect to which this Agreement shall apply.

SECTION 18: NOTICES

All notices, requests, demands and other communications to be given to any party hereunder shall be in writing and shall be deemed to have been duly given when personally delivered or deposited in the United States mail, certified or registered mail, return receipt requested, postage prepaid, addressed to the parties at the following addresses (or at such other address as shall be given in like manner by any party to the other):

City of Galesburg:

Recipient:

City of Galesburg
Community Development Department
55 West Tompkins Street
Galesburg, IL. 61401

Michael L. Martin
1602 Frank Street
Galesburg, IL 61401

SECTION 19: COUNTERPARTS

If the Agreement is executed in two or more counterparts, each shall constitute one and the same instrument and each shall be recognized as an original instrument.

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

City of Galesburg
A municipal corporation

Recipient Michael L. Martin

By:

Peter Schwartzman

By:

Michael L. Martin

Its:

Mayor

Attest:

Kelli R. Bennewitz, City Clerk

EXHIBIT A
PROPERTY DESCRIPTION

Lots 40 and 41 in Block 16 in the City of Galesburg, Knox County, Illinois, as per Plat recorded in Volume 7 of Plats, page 121.

COMMONLY KNOWN AS: 221-223 E Main St, Galesburg, IL 61401

PROPERTY IDENTIFICATION NUMBER: 99-10-483-018 and 99-10-483-019

EXHIBIT B
PROJECT DESCRIPTION

Mike Martin has submitted a proposal to rehabilitate the south facades of the buildings located at 221-223 E Main Street. The scope of work is to apply Dryvit stucco on both buildings in alternating vertical bands of brown and tan.

Pending approval, the applicant anticipates mobilizing construction activities in August 2026, with substantial completion targeted for September 2026. The total estimated project cost for the façade rehabilitation is \$36,000. Under the City's façade improvement program guidelines, the applicant is eligible for reimbursement of up to \$18,000. The remaining project costs will be financed through the owner's equity investment.

EXHIBIT C
COSTS OF PROJECT

DESCRIPTION OF WORK AND/OR MATERIAL	COST
STUCCO APPLICATION	\$36,000
TOTAL:	\$36,000



26-4049

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Approval of an Intergovernmental Agreement between the City of Galesburg and Knox County regarding transportation services.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development and the Transit Manager recommend approval of the Intergovernmental Agreement between the City of Galesburg and Knox County authorizing the City to serve as the County's public transportation provider and grant administrator for 5311 Rural Transit funds and Illinois Downstate Operating Assistance Program (DOAP) funds.

BACKGROUND: The proposed Intergovernmental Agreement establishes a formal partnership between the City of Galesburg and Knox County for the administration and operation of on-demand public transportation services throughout Knox County.

Under this agreement, the City of Galesburg will serve as the lead public transportation provider and will be responsible for applying for, administering, and reporting on Section 5311 and DOAP grant funding through the Illinois Department of Transportation (IDOT). The City will also manage daily operations of the County's on-demand transportation service, including scheduling, dispatch, customer service, grant compliance, reporting and financial administration.

Knox County will provide its annual fair share of the required local matching funds, billed monthly. The agreement also establishes procedures for budgeting, invoicing, reporting, annual reconciliation and coordination between the City and County.

The initial term of the agreement begins with approval of the agreement by the City of Galesburg and Knox County and continues through June 30, 2027, with the option for annual renewals upon mutual agreement.

Approval of this agreement formalizes the long-standing partnership between the City and Knox County while providing the documentation required to continue pursuing rural transit funding and ensuring continued transportation services for residents throughout Knox County.

BUDGET IMPACT: There is no direct impact on the City's General Fund.



SUPPORTING DOCUMENTS:

1. Intergovernmental Agreement between the County and the City of Galesburg regarding public transportation services.





**INTERGOVERNMENTAL AGREEMENT
BETWEEN THE COUNTY OF KNOX, ILLINOIS
AND THE CITY OF GALESBURG, ILLINOIS
REGARDING PUBLIC TRANSPORTATION SERVICES,
FTA SECTION 5311 FUNDS, STATE DOAP FUNDS, AND LOCAL MATCH FOR
ON-DEMAND (DEMAND-RESPONSE) TRANSPORTATION**

This Intergovernmental Agreement (the "Agreement") is made and entered into by and between the County of Knox, Illinois (the "County"), and the City of Galesburg, Illinois (the "City") (each a "Party," collectively the "Parties"), effective as of the 1st day of July, 2026 (the "Effective Date").

1. AUTHORITY

1.1 This Agreement is entered into pursuant to the Illinois Constitution, the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.), and other applicable federal and state laws and regulations.

1.2 The Parties acknowledge that public transportation funding may be provided through the Federal Transit Administration's Section 5311 program (Formula Grants for Rural Areas), as amended from time to time ("Section 5311"), and administered in Illinois through the State of Illinois and/or the Illinois Department of Transportation ("IDOT").

1.3 The Parties acknowledge that public transportation funding may be provided through the State of Illinois Downstate Operating Assistance Program ("DOAP Program") and administered in Illinois through the State of Illinois and /or IDOT.

1.4 Nothing in this Agreement is intended to conflict with IDOT/FTA requirements. If a conflict exists, the applicable IDOT/FTA requirement shall control for purposes of grant compliance.

2. PURPOSE AND INTENT

2.1 The purpose of this Agreement is to:

(a) establish the City as the County's public transportation provider for purposes of Section 5311-funded public transportation services applicable to Knox County, to the extent permitted by IDOT/FTA requirements;

(b) authorize the City to apply for, receive, administer, and report on Section 5311 funds or DOAP funds applicable to eligible public transportation services in Knox County;

(c) define the County's obligation to provide its fair share of required local match for on-demand (demand-response) transportation, based on adopted City Fiscal Year budgets and adopted State Fiscal Year budgets related to public transportation; and

(d) set forth financial administration, documentation, reporting, and coordination responsibilities.

3. DEFINITIONS

For purposes of this Agreement:

3.1 "On-Demand Transportation" means demand-response public transportation service (also known as "demand-response"), including general public demand-response service and related eligible service components, as described in Exhibit A.

3.2 "Section 5311 Funds" means federal funds made available under Section 5311 and awarded/contracted through IDOT for eligible services and expenses.

3.3 "DOAP Funds" means State of Illinois funds made available by the State of Illinois and awarded/contracted through IDOT for eligible services and expenses.

3.4 "Local Match" means the non-federal share required for eligible Section 5311-funded activities, in the form and amount required by IDOT/FTA for the applicable period and scope.

3.5 "Fair Share" means the County's allocated portion of required Local Match for On-Demand Transportation described in Section 6 and Exhibit B, updated annually.

4. TERM

4.1 Initial Term. The initial term shall begin on the Effective Date and continue through June 30, 2027 ("Initial Term"), unless terminated earlier under this Agreement.

4.2 Renewal. The Agreement may be renewed for successive one-year terms upon mutual written agreement of the Parties, typically aligned to the State Fiscal Year grant cycle, and supported by updated annual exhibits (including Exhibit B).

4.3 Appropriation Contingency. All County financial obligations under this Agreement are subject to annual appropriation by the Knox County Board.

5. ROLES AND RESPONSIBILITIES

5.1 City Responsibilities (Service Provider and Grant Administrator).

Subject to award and requirements of IDOT/FTA, the City shall:

(a) serve as the lead public transportation provider for the County for the services described in Exhibit A;

(b) prepare, submit, and manage Section 5311 and DOAP application(s) and related budgets for eligible services in Knox County, as allowed by IDOT/FTA;

- (c) administer Section 5311 and DOAP Funds in accordance with applicable IDOT/FTA requirements (including reporting, procurement standards, allowable costs, and record retention);
- (d) operate and/or oversee operation of the On-Demand Transportation service described in Exhibit A, including scheduling, dispatch, customer service, and service monitoring;
- (e) provide the County with reasonable information necessary for budgeting and oversight, including annual budget estimates and periodic reports described in Exhibit C; and
- (f) coordinate with the County on service planning for rural and/or countywide on-demand service.
- (g) establish ride rates based on an analysis of rates charged by other public transportation agencies in Illinois as described in Exhibit D.

5.2 County Responsibilities (Local Match Partner and Coordination).

The County shall:

- (a) support and cooperate with the City's Section 5311 and DOAP funding efforts for eligible Knox County services;
- (b) provide the City with planning input regarding county needs and coordination with human service agencies and municipalities as appropriate;
- (c) pay its Fair Share of Local Match for On-Demand Transportation in accordance with Section 6, subject to appropriation and the invoicing requirements of Section 7; and
- (d) cooperate with reasonable audit, reporting, and compliance requests related to County-provided Local Match contributions.

6. SECTION 5311 FUNDS; DOAP FUNDS; LOCAL MATCH; "FAIR SHARE"

6.1 Section 5311 Funds Administration.

The Parties acknowledge that Section 5311 Funds are administered through IDOT and that the City's receipt and use of Section 5311 Funds are contingent upon grant award(s), execution of IDOT agreements, and compliance with all applicable requirements.

6.2 DOAP Funds Administration

The Parties acknowledge that DOAP Funds are administered through IDOT and that the City's receipt and use of DOAP Funds are contingent upon grant award(s), execution of IDOT agreements, and compliance with all applicable requirements.

6.3 County Fair Share of Local Match (On-Demand Transportation).

- (a) The County shall be responsible for providing its Fair Share of the required Local Match for On-Demand Transportation provided pursuant to this Agreement.
- (b) The County's Fair Share shall be established annually in Exhibit B and shall be based on:

(i) the adopted City Fiscal Year budget(s) related to public transportation (including the on-demand component), and

(ii) the adopted State Fiscal Year budget(s) and/or IDOT-approved grant budgets related to public transportation for the applicable Section 5311 and DOAP period,

as applicable to the on-demand service scope described in Exhibit A.

(c) Exhibit B shall identify, at minimum:

(1) the applicable fiscal period(s),

(2) total eligible on-demand service budget and eligible expenses (operating and/or capital, if applicable),

(3) anticipated Section 5311 Funds,

(4) anticipated DOAP Funds,

(5) total required Local Match, and

(6) the County's Fair Share amount and payment schedule.

6.4 Form of Local Match.

Unless otherwise approved by IDOT/FTA, the County's Fair Share shall be provided as cash match. If IDOT/FTA allows in-kind contributions for a portion of the Local Match, the Parties may agree in writing to include such contributions in Exhibit B with appropriate documentation requirements.

6.5 No Guarantee of Funding.

Nothing in this Agreement guarantees the award of Section 5311 Funds or DOAP Funds. The City shall not be obligated to provide services beyond the level supported by awarded funds and committed match, except as otherwise agreed in writing.

7. BUDGETING, INVOICING, PAYMENT, AND RECONCILIATION

7.1 Annual Budget Package and Exhibit B Timing.

(a) By **April 1st** each year (or another date mutually agreed), the City shall provide the County with an estimated on-demand service budget and an estimated County Fair Share for the upcoming State Fiscal Year and/or grant period for County budgeting purposes.

(b) After the City budget is adopted and the IDOT/State Fiscal Year grant budget is approved/established, the Parties shall finalize Exhibit B for the applicable period.

7.2 Invoicing and Payment.

- (a) The City shall invoice the County consistent with **Exhibit B** (e.g., monthly, quarterly, or by other agreed schedule).
- (b) Each invoice shall include reasonable supporting documentation (e.g., budget exhibit reference, period covered, match amount due, and a certification that funds will be used as eligible match).
- (c) The County shall remit payment within 30 days after receipt of a proper invoice, subject to appropriation and normal payment processing.

7.3 Reconciliation / True-Up.

- (a) After the end of each applicable State Fiscal Year or grant period, the City shall provide a reconciliation showing actual eligible on-demand service expenses, actual Section 5311 Funds received/applied, and actual Local Match required.
- (b) If the County overpaid relative to the required Fair Share, the City shall credit the overpayment against the next invoice(s) or refund it within 30 days, as mutually agreed and as permitted by grant requirements.
- (c) If the County underpaid relative to the required Fair Share, the City shall invoice the difference, and the County shall pay subject to appropriation.

8. COORDINATION AND REPORTING

8.1 Coordination Meetings. The Parties agree to meet as needed to review service performance, funding status, and proposed service changes.

8.2 Reporting. The City shall provide the County the reports described in Exhibit C, which may include ridership/service metrics for countywide on-demand service, budget-to-actual summaries, and grant status updates.

9. COMPLIANCE, RECORDS, AND AUDIT

9.1 Compliance. The City shall administer and operate services funded under this Agreement in accordance with applicable federal and state requirements, including (as applicable) nondiscrimination, accessibility, safety, drug and alcohol requirements, procurement, and financial management standards required by IDOT/FTA.

9.2 Records. The City shall maintain records sufficient to document eligibility, expenditures, and match in accordance with IDOT/FTA requirements and applicable record retention rules.

9.3 Audit. The Parties shall cooperate with IDOT/FTA monitoring and audits. Upon reasonable request, the City shall make available to the County documentation sufficient to verify the County's match contributions were applied consistent with Exhibit B.

10. INSURANCE AND LIABILITY

10.1 Insurance. The City shall maintain insurance or self-insurance coverage customary for municipal transit operations, including automobile liability and workers' compensation, as required by law and/or IDOT agreements.

10.2 Liability. Each Party shall be responsible for the acts and omissions of its own officers, employees, agents, and contractors to the extent provided by Illinois law. Nothing herein is intended to waive any immunities or defenses available under applicable law.

11. TERMINATION

11.1 Termination for Convenience. Either Party may terminate this Agreement without cause upon 90 days' written notice to the other Party.

11.2 Termination for Cause. Either Party may terminate for material breach after providing written notice and a reasonable opportunity to cure (not less than 30 days), unless the breach cannot reasonably be cured within that period.

11.3 Grant Closeout. Upon termination, the Parties shall cooperate to complete required grant closeout activities and to reconcile match and expenditures pursuant to Section 7.3.

12. DISPUTE RESOLUTION

The Parties shall first attempt to resolve disputes through good faith discussions between designated administrators. If unresolved, the Parties may pursue non-binding mediation by mutual agreement before seeking other remedies.

13. NOTICES

Notices required under this Agreement shall be in writing and delivered to:

For the County:

Jared Hawkinson, County Board Chair (or
designee)

County of Knox, Illinois

200 S Cherry St.

Galesburg, IL 61401

jhawkinson@knoxcountyil.gov

For the City:

Kraig Boynton, Transit Manager

City of Galesburg, Illinois

PO BOX 1387

Galesburg, IL 61402-1387

kboynton@ci.galesburg.il.us

14. MISCELLANEOUS

14.1 No Third-Party Beneficiaries. This Agreement creates no rights in third parties.

14.2 Severability. If any provision is held invalid, the remainder shall remain in effect.

14.3 Entire Agreement; Amendments. This Agreement, including Exhibits A-C, constitutes the entire agreement and may be amended only by written instrument executed by both Parties.

14.4 Governing Law. Illinois law governs this Agreement.

14.5 Counterparts. This Agreement may be executed in counterparts and by electronic signatures, each of which shall be deemed an original.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the dates set forth below.

COUNTY OF KNOX, ILLINOIS

CITY OF GALESBURG, ILLINOIS

By: _____

By: _____

Name: Jared Hawkinson

Name: Peter Schwartzman

Title: Knox County Board Chairperson

Title: Mayor (or authorized signatory)

Date: _____

Date: _____

ATTEST:

ATTEST:

Knox County Clerk

City Clerk

Date: _____

Date: _____

EXHIBIT A
ON-DEMAND (DEMAND-RESPONSE)
PUBLIC TRANSPORTATION SERVICE DESCRIPTION IN KNOX COUNTY, IL

1. Service Name: Knox County On-Demand Transportation (Demand-Response)
2. Service Area: Knox County, Illinois (rides not within the City of Galesburg, IL)
3. Eligibility: General public
4. Days/Hours of Operation: Monday through Saturday 7AM – 6PM
5. Trip Purposes: General trips as permitted by funding
6. Reservations / Dispatch: Trips should be reserved with dispatch a minimum of 24 hours in advance; all rides first come/first served.
7. Fares: Fares will vary based on location in County. A fare structure will be provided annually.
8. Vehicles / Fleet: The City will use only IDOT authorized fleet vehicles to complete transportation.
9. Coordination: human services agencies, municipalities, etc. (as applicable)
10. Performance Metrics: trips, revenue hours/miles, on-time performance, denials, etc.
11. As per FTA guidelines, charter services are not allowed.

EXHIBIT B
ANNUAL BUDGET & LOCAL MATCH ALLOCATION
FOR ON-DEMAND (DEMAND-RESPONSE)
PUBLIC TRANSPORTATION SERVICES IN KNOX COUNTY, IL

1. Transportation staff will annually develop and provide an operating budget based on the State Fiscal Year Calendar (July through June) for public transportation based on anticipated revenues and expenses for the program.
 - a. This operating budget will be submitted in the grant application to the Illinois Department of Transportation (IDOT) for approval.
 - b. This operating budget will be provided in the annual intergovernmental agreement between the City and County for review and approval.
2. The operating budget will show the total cost of operations for public transportation. This budget will further be broken out between fixed and paratransit programs. Applicable revenue from 5311, State DOAP, ride revenue, Medicaid reimbursement, and service contracts will be allocated accordingly by program and the remaining local match required for the paratransit (on-demand) program will be allocated proportionally between the City and County deriving the anticipated local match anticipated from the County each year to support the program.
3. Any Capital needs in a State Fiscal Year relating to the on-demand program will be addressed separately as a separate budget line item in the intergovernmental agreement or agreed upon as an amendment to the intergovernmental agreement should an unknown Capital need arise related to the program.

EXHIBIT C
REPORTING & INVOICING SCHEDULE
FOR ON-DEMAND (DEMAND-RESPONSE)
PUBLIC TRANSPORTATION SERVICES IN KNOX COUNTY, IL

1. The City will submit an invoice to the County on a monthly basis for the County's fare share portion of on-demand services.
2. The invoice will include a detailed breakdown of expenses and revenues incurred during the month.
3. In addition, applicable ride statistics will be provided as supporting documentation.

EXHIBIT D
ON-DEMAND (DEMAND-RESPONSE) FARE STRUCTURE
FOR PUBLIC TRANSPORTATION IN KNOX COUNTY, IL
STATE FISCAL YEAR 2027
(Rates are each way from Galesburg)

Drive Distance from Galesburg (mi)	Zone	Fare
Less than 6	Zone 1	\$3.00
Greater than or equal to 6; but less than 13	Zone 2	\$5.00
Greater than or equal to 13; but less than 18	Zone 3	\$8.00
Greater than or equal to 18 and in Knox County	Zone 4	\$10.00

Notes:

1. All rides are on a first-come, first-served basis.
2. As a best practice, all rides should be scheduled at least 24 hours in advance. Same day rides will only be considered if we have space in the schedule.
3. Ride mileage will be calculated from origin to destination utilizing parameters that provide the most efficient and safe route.
4. For safety reasons, rides on roads which would be dangerous for public transportation to travel will not be allowed.



26-4050

City Council Meeting

Agenda Item Overview

July 20, 2026

AGENDA ITEM: Grant Agreement with All Stars Sports Academy of Western Illinois, providing a one-time grant of \$266,941.14 to be used exclusively for the acquisition of 1855 E. Knox Street and the payoff of loans associated with prior property improvements, facilitating the space's utilization as a youth community center.

SUMMARY RECOMMENDATION: The grant agreement is provided for council consideration.

BACKGROUND: All Stars Sports Academy of Western Illinois, located at 1855 E. Knox Street (Skate Palace), provides youth enrichment programming for the Galesburg community. The proposed grant agreement allocates \$266,941.14 to allow the Academy to purchase the facility and pay off existing loans tied to prior property improvements. In exchange for this financial support, the Academy commits to operating the center, including free community center services, for a minimum of five years. Per the agreement, free youth enrichment services provided are required to average a minimum of five days per week, and/or twenty hours per week throughout the life of the agreement.

The City will fund the agreement with a portion of the general obligation bond funds authorized by Ordinance 23-1028 for the costs of acquisition, construction, or renovation of an existing facility for the purpose of a community center. Many ideas regarding the scope and breadth of a community center were discussed, including, but not limited to, a hub for community engagement and social interactions, a recreation center, a youth and teen center, a senior center, recreational and educational programming, after-school programming and childcare services, and a center for social services and assistance programs. This project provides the opportunity for the City to utilize a portion of the bond funds for fulfilling a portion of the desired community center scope, without incurring long-term financial obligations. All Star Sports Academy is responsible for all ongoing costs, including staffing, maintenance, and operation of the facilities.

To ensure accountability for the public funds, the agreement is secured by a Commercial Secured Promissory Note, a Mortgage, and a personal guarantee from the Academy's president, Michael Spinks. If the Academy successfully meets its operational, maintenance, and reporting commitments over the five-year term, the City will fully forgive the debt and release the mortgage.



BUDGET IMPACT: Sufficient bond funding is available in the 2026 budget for the proposed expense.

SUPPORTING DOCUMENTS:

1. Grant Agreement
2. Mortgage
3. Commercial Secured Promissory Note and Guaranty



GRANT AGREEMENT

This Grant Agreement (“**Agreement**”) is entered into by and between the CITY OF GALESBURG, an Illinois home rule municipal corporation (“**City**”) and ALL STARS SPORTS ACADEMY OF WESTEN ILLINOIS, an Illinois non-profit corporation (“**Grantee**”).

RECITALS

WHEREAS, the City desires to promote youth engagement, education, and recreational opportunities within the City through the development of a youth community center to host community enrichment programs;

WHEREAS, Grantee has represented that it has the capacity, experience, and willingness to maintain, promote, and develop its youth community enrichment programs which are currently held at 1855 E. Knox Street, Galesburg, Illinois 61401 (the “**Facility**”) by acquiring the property and clearing it of all liens and encumbrances, and upon acquisition, operate that space as a non-sectarian, youth community center

WHEREAS, the City has determined it to be in the best interests of the community to provide financial assistance in the amount of Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14) to Grantee to enable Grantee to purchase the Facility and payoff loans associated with the property to enable Grantee to focus on development of such community enrichment programs at the Facility and that the City has the legal authority to do so;

WHEREAS, the City is authorized to enter into this Agreement pursuant to its home rule powers under Article VII, Section 6 of the Illinois Constitution of 1970 and applicable provisions of the Illinois Municipal Code (65 ILCS 5/1-1-1 et seq.);

WHEREAS, the City adopted Ordinance 23-3715 on November 6, 2023, authorizing the use of said funds for acquisition, construction or renovation of an existing facility for the purpose of a community center;

WHEREAS, the City has approved this Agreement at its July 20, 2026 City Council meeting;

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties agree as follows:

1. GRANT AWARD AND DISBURSEMENT

1.1 Amount. The City shall provide a one-time grant of Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14) (“**Grant Funds**”) to be used exclusively for the acquisition the Facility and payoff of associated loans (“**Authorized Transactions**”) in accordance with this Agreement.

1.2 Disbursement Schedule. Grant Funds shall be disbursed in one lump sum payment directly to the lienholders through the title company involved with the sale of the Facility upon receipt of payoff letters upon the closing of the purchase of the Facility (“**Closing**”).

1.3 Use of Funds. Grantee shall use the Grant Funds solely for the completion of the Authorized Transactions.

2. DESCRIPTION OF AUTHORIZED TRANSACTIONS AND OBLIGATIONS OF GRANTEE

2.1 Purpose. The Purpose of this Agreement is to provide Grantee the necessary financial assistance to purchase and clear the Facility of all liens and encumbrances, which will enable it to focus on the development and maintenance of youth community enrichment programs.

2.2 Authorized Transactions. Grant Funds are solely to be used to accomplish the Purpose of this Agreement and enable Grantee to purchase the Facility and clear it of all liens and encumbrances. As such, Grantee is only authorized to utilize Grant Funds for the following transactions:

A. \$130,000 to purchase the Facility, which is located at 1855 E. Knox Street, Galesburg, Illinois 61401.

B. \$106,462.03 to payoff the indebtedness conveyed to Tompkins State Bank via Note dated September 5, 2024 (Loan No.: 4002408502), and secured by a Mortgage (#074509052024) dated September 5, 2024, and recorded with the Knox County Clerk and Recorder on September 11, 2024 (Record #1094749).

C. \$24,039.67 to payoff indebtedness conveyed to Tompkins State Bank via Loan No. 4002609414; and

D. \$6,439.44 to payoff indebtedness conveyed to CBI Bank & Trust via Loan No. 25028564.

2.2 Timeline. Upon the signing of this Agreement (“**Effective Date**”), Grantee shall complete the purchase and clear the Facility of all liens and encumbrances and shall provide the City with proof of ownership as soon as possible thereafter Closing.

2.3 Operation Commitment. Upon purchase, Grantee shall operate the Facility consistent with the purpose of the Project for not less than **five (5) years**, providing services, programming, and access to youth residing in the City on a non-sectarian basis.

2.4. Commitment to Free and Clear Title. By entering this Agreement and accepting the Grant Funds to purchase the Facility and clear it from any and all liens and encumbrances, Grantee agrees and warrants to ensure that the free and clear title of the Facility is maintained throughout the Term of the Agreement. If Grantee violates this Agreement and encumbers the property without the express written approval of the City, then Grantee shall be in Default of this Agreement. If Grantee does not cure its Default in the manner prescribed below, then City will exercise all rights and pursue all remedies available including those contained in the Commercial Secured Promissory Note (“**Note**”) and **Mortgage**, both being executed and delivered pursuant to the terms of this Agreement.

2.5 NONDISCRIMINATION COMPLIANCE

Grantee shall comply with all applicable federal, state, and local laws prohibiting discrimination, including but not limited to Title VI and Title VII of the Civil Rights Act of 1964, the Illinois Human Rights Act (775 ILCS 5/1-101 et seq.), and the Americans with Disabilities Act. Grantee shall not discriminate against any employee, applicant for employment, contractor, subcontractor, program participant, or any other person on the basis of race, color, religion, sex (including pregnancy, sexual orientation, and gender identity), national origin, age, disability, marital status, military status, or any other protected classification under applicable law.

Grantee shall include nondiscrimination provisions in all contracts, subcontracts, and agreements related to the operation and maintenance of the Facility and development of the youth community enrichment programs, and shall post in conspicuous places, available to employees and applicants for employment, notices required by law setting forth the provisions of this nondiscrimination requirement.

Grantee shall indemnify and hold harmless the City from any and all claims, damages, or penalties arising from its noncompliance with this Section.

3. REPORTING AND OVERSIGHT

3.1 Annual Reports. Grantee shall submit annual reports to the City detailing Grantee's maintenance, development, and operation of its youth community enrichment programs at the Facility. The purpose of these reports shall be two-fold. First, the reports shall be used to determine the financial well-being of the youth community enrichment programs operated at the Facility. Grantee agrees to fulfill this by providing the City with financial statements prepared by an independent CPA. Grantee agrees to have these audits conducted yearly and to provide the City with the results of these audits within one month of the anniversary of the Effective Date of this Agreement each year for five (5) consecutive years from the date of this Agreement (the "**Term of the Agreement**").

These reports shall also be used to determine the effectiveness of the programs in achieving the purpose of this Agreement to provide youth community enrichment programs to the Galesburg community. To accomplish this, Grantee will additionally provide City with yearly reports on data related to the participation of services by the community. Grantee agrees to provide City with a yearly breakdown of youth community enrichment programs provided by Grantee and the number of participants in each program. These reports must identify and separate each program by whether the services are paid for or provided free to the community. Grantee additionally agrees to provide City with a breakdown of the total cost of each program and cost per participant. Grantee agrees to provide these participation reports to City within one month of the anniversary of the Effective Date of this Agreement each year for the Term of the Agreement.

3.2 Final Report. By July 21, 2031, the end of the Term of the Agreement, Grantee shall submit a final report to City demonstrating the overall effectiveness of the youth community enrichment programs over the life of the Agreement. This final report shall include overall participation numbers

for each youth community enrichment program offered by Grantee over the 5-year life of the Agreement, broken up by free and paid services, as well as a year-by-year breakdown.

3.3 City Access and Inspection. The City shall have reasonable access to the Facility during the Term of the Agreement and may conduct inspections to confirm compliance with the Agreement.

4. DELIVERIES, REVERSION, AND CLAWBACK

4.1 Clawback Mechanism. Grantee recognizes the importance to City of the provision of free youth community enrichment programs. The provision, maintenance, and development of such programs for the Term of the Agreement is a material term of the Agreement and central to the Purpose of this Agreement. As such, the Parties agree to have a clawback mechanism in place to ensure that Grantee develops, promotes, operates, and maintains free youth community enrichment programs at the Facility through the Term of the Agreement. In accordance with this goal, the Parties will execute a Commercial Promissory Note secured by a Mortgage that will enable City to recoup Grant Funds or seize the Facility should this Agreement be violated or an event of Default occur that Grantee does not cure within the specified timeframe below. Upon the recording of the Note and Mortgage as contemplated by this Agreement, City will have a first priority perfected interest in the Facility subject to the forgiveness provisions of the Note and Mortgage. Grantee hereby agrees that it shall take any and all steps necessary or required to preserve and protect the priority of the interest granted to City by this Mortgage. Grantee shall forever warrant, defend and preserve the title and the validity and priority of the lien of this interest and shall forever warrant and defend the same against the claims of all persons.

4.2 Deliveries by Grantee. Upon the terms and subject to the conditions contained in this Agreement, Grantee agrees to make, or cause to be made, the following deliveries to City upon Closing of the purchase of the Facility:

- 4.2.1 Proof of purchase of the Facility located at 1855 E. Knox Street, Galesburg, Illinois 61401, including copies of all closing documents.
- 4.2.2 Proof of clear and free title of the Facility as of the date of Closing.
- 4.2.3 Lender's policy at Grantee's cost for the benefit of the City
- 4.2.4 A Commercial Promissory Note evidencing the Grant Funds provided to Grantee pursuant to this Agreement (also referred to as "loan amount") in the amount of Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14).
- 4.2.5 An executed Mortgage securing the Note
- 4.2.6 Payoff letters to coordinate disbursement of funds identified in Section 1.2 Disbursement Schedule above to complete the Authorized Transactions identified in Section 2.2.

4.3 Failure to Maintain Youth Community Center Services. This Agreement requires Grantee to provide youth community enrichment programs at the Facility for a minimum of five (5) years. As such, Grantee must ensure that free community center services are regularly provided alongside its paid services. If Grantee fails to maintain its free youth community enrichment programs, averaging a minimum of five days per week and/or 20 hours per week of free youth focused community enrichment programming throughout the life of the agreement, in accordance with this Agreement, Grantee will be considered in Default of this Agreement and the City may exercise all rights and pursue all remedies afforded to it under this Agreement, the Note, and the Mortgage.

4.4 Cessation of Operations. If Grantee ceases to operate the Facility, consistent with the Purpose in this Agreement, within the five-year Term of the Agreement, Grantee will be considered in Default of this Agreement and the City may exercise all rights and pursue all remedies afforded to it under this Agreement, the Note, and the Mortgage.

4.5 Deliveries by City. If Grantee abides by all terms and conditions of this Agreement and fulfills all obligations contained in this Agreement, the Note, and the Mortgage (collectively “**Obligations**”) and does not otherwise cause a Default throughout the Term of the Agreement, then City will make the following deliveries to Grantee on July 21, 2031:

4.5.1 Forgiveness and return of the Note.

4.5.2 Release of the Mortgage securing the Note.

5. INSURANCE AND INDEMNIFICATION

5.1 Insurance. Grantee shall maintain general liability and property insurance in commercially reasonable amounts during the term of this Agreement, naming the City as an additional insured.

5.2 Indemnification. Grantee shall indemnify, defend, and hold harmless the City, its officials, agents, insurers, and employees from and against any and all claims, liabilities, damages, or expenses arising from Grantee’s performance, maintenance, and operation of youth community enrichment programs at the Facility during the term of the Agreement, except to the extent caused by the City’s gross negligence or willful misconduct.

6. GENERAL PROVISIONS

6.1 Independent Contract. The parties acknowledge that Grantee is an independent entity and nothing in this Agreement creates an employment, partnership, joint venture or agency relationship.

6.2 Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois. Venue shall lie exclusively in Knox County, Illinois.

6.3 Entire Agreement. This Agreement constitutes the entire agreement between the parties regarding the subject matter hereof and supersedes all prior oral or written agreements.

6.4 Amendments. Any amendment to this Agreement must be in writing and signed by both parties.

6.5 Notices. All notices shall be in writing and delivered to the parties at the addresses below:

- **City:**
City Manager
City Administration
55 W. Tompkins St.
Galesburg, IL 61401
Email: chanson@ci.galesburg.il.us
- **Grantee:**
Michael Spinks, President
All Stars Sports Academy of Western Illinois
1855 E. Knox Street
Galesburg, IL 61401
Email: allstarssportsacademy@gmail.com

7. DEFAULT AND CURE

7.1 Events of Default. The occurrence of any of the following shall constitute a default (“**Default**”) by the Grantee under this Agreement:

- (a) Failure to materially perform or comply with any term, covenant, or obligation under the Note, Mortgage, or this Agreement, including but not limited to failure to maintain free community youth enrichment programs, submit required reports, or comply with applicable laws;
- (b) Misappropriation or improper use of Grant Funds;
- (c) Failure to purchase the Facility, free the Facility of all liens or encumbrances or to operate the Facility as a youth community center as required herein;
- (d) Failure to maintain the Facility’s clear and free title for the duration of the Term of the Agreement;
- (e) Failure to maintain insurance coverage as required under Section 5.1; or
- (f) Any material misrepresentation made by the Grantee in connection with the negotiation, execution, or performance of this Agreement, the Note, or Mortgage.
- (g) Failure to maintain the property in good repair, in a clean, safe, sanitary condition. This includes, but is not limited to, prompt compliance with all applicable municipal, county, and state codes, ordinances.

7.2 Notice and Cure. Upon the occurrence of a Default, the City shall provide the Grantee with written notice specifying the nature of the Default. The Grantee shall have thirty (30) calendar days from the date of such notice to cure the Default to the reasonable satisfaction of the City. If the Default is not reasonably capable of being cured within thirty (30) days, the Grantee shall, within that period, commence actions to cure and diligently pursue such cure to completion within a reasonable time as determined by the City.

7.3 Remedies. If the Grantee fails to cure the Default within the applicable period, the City may, in its sole discretion, take one or more of the following actions:

- (a) Demand repayment of all or part of the Grant Funds disbursed;
- (b) Enforce its clawback rights in accordance with Article 4 of this Agreement
- (c) Initiate legal action to enforce the terms of this Agreement, the Note, or Mortgage or recover damages;
- (d) Exercise any other remedies available at law or in equity.

The City's remedies shall be cumulative and not exclusive. A waiver of any breach or Default shall not operate as a waiver of any other or subsequent breach or Default.

8. ATTORNEYS' FEES AND COSTS

In the event of any litigation, arbitration, or other legal proceeding arising out of or relating to this Agreement, the prevailing party shall be entitled to recover its reasonable attorneys' fees, expert witness fees, court costs, and other litigation expenses incurred in connection with such proceeding, including those incurred in any appellate or bankruptcy context, from the non-prevailing party.

9. TIME OF THE ESSENCE

Time is of the essence with respect to all deadlines, obligations, and performance requirements under this Agreement. The failure by either party to timely perform any material obligation hereunder shall constitute a material breach of this Agreement.

10. AUTHORITY

The undersigned each hereby represent and warrant that each has the full express authority to execute and enter into this Agreement on behalf of the party on whose behalf the undersigned has signed.

11. CONSTRUCTION OF AGREEMENT

This Agreement shall be interpreted in accordance with the plain meaning of its terms and not strictly for or against either party, regardless of which party may have drafted any particular provision. Each party acknowledges that it has had the opportunity to consult with legal counsel and that this Agreement is the product of informed negotiation between sophisticated entities.

12. COUNTERPARTS

This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Signatures delivered electronically or by PDF shall be deemed valid and binding for all purposes.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the 21st day of July 2026, (the "**Effective Date**").

CITY OF GALESBURG

By: _____

Name: Peter Schwartzman

Title: Mayor of the City of Galesburg

Date: _____

Attest: _____

Name: Kelli Bennewitz

Title: City Clerk of the City of Galesburg

Date: _____

ALL STARS SPORTS ACADEMY OF WESTERN ILLINOIS

By: _____

Name: Michael Spinks

Title: President of All Stars Sports Academy of Western Illinois

Date: _____

Attest: _____

Name: _____

Title: _____

Date: _____

The document was prepared by:

Daniel S. Alcorn

Davis & Campbell L.L.C.

Attorneys for the City of Galesburg

401 Main Street, Suite 1600

Peoria, IL 61602

dsalcorn@dcamplaw.com

This document prepared by
and return to:

Daniel S. Alcorn, Esq.
DAVIS & CAMPBELL L.L.C.
401 Main Street, Suite 1600
Peoria, Illinois 61602
Voice: (309) 673-1681
Fax: (309) 673-1690
Email: dsalcorn@dcamplaw.com

MORTGAGE

This Mortgage (“**Mortgage**”) is effective July 21, 2026 by All Stars Sports Academy of Western Illinois, an Illinois non-profit corporation (“**Mortgagor**”), for the benefit of City of Galesburg, an Illinois home rule municipal corporation (“**Lender**”).

BACKGROUND

A. Mortgagor is indebted to the Lender in the principal sum of up to Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14), as evidenced by a Commercial Secured Promissory Note dated of even date herewith, payable to Lender (such Commercial Secured Promissory Note, together with any and all notes issued in renewal thereof or in substitution or replacement therefor, being hereinafter referred to as the “**Note**”);

B. Mortgagor, by the provisions of this Mortgage, desires to secure the payment and other performance under the Note.

AGREEMENT

NOW, THEREFORE, to secure (i) the payment of the principal of and interest on the Note, and (ii) the observance and performance of all covenants and agreements contained in the Note, Grant Agreement executed and delivered on date even herewith (“**Agreement**”) and this Mortgage (collectively, the “**Obligations**”), Mortgagor hereby expressly mortgages and warrants to the Lender the real estate legally described on Exhibit A, attached hereto and incorporated herein, located in the County of Knox and the State of Illinois, together with (a) all buildings, structures or other improvements and fixtures presently or hereafter attached to or constructed or erected thereon, including additions to and substitutions or replacements thereof, (b) all easements, rights, appurtenances and other privileges appertaining thereto, and (c) all proceeds and profits, and all

renewals of or replacements for, or articles in substitution for, any of the foregoing (collectively, the “Property”).

Article 1: Background

1.01 The Background stated above is incorporated into this Mortgage as a material term.

Article 2: Value of Mortgage

2.01 The Mortgage is intended to secure the amount owed by Mortgagor to Lender, including any advances made by Lender to Mortgagor after the date of this Mortgage. The maximum principal amount secured under this Mortgage at any time is Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14).

Article 3: Character of Property

3.01 All of the Property shall, so far as permitted by law, be considered real estate covered by this Mortgage.

Article 4: Waivers by Mortgagor

4.01 Mortgagor hereby expressly releases and waives all (i) homestead and other rights of exemption in and to the Property, whether arising by virtue of the law of the State of Illinois, any bankruptcy or insolvency laws, or otherwise, and (ii) rights to retain possession of the Property after default or the breach of any of the provisions of this Mortgage.

Article 5: Insurance

5.01 Mortgagor will continuously insure the Property, in the amount of its replacement value, against loss or damage by fire, other casualties, and risks customarily included within the “Extended Coverage” provisions of a standard fire and casualty policy.

5.02 All insurance policies required by this Mortgage must be issued by reputable companies empowered to transact business in the State of Illinois, and reasonably satisfactory to the Lender Prior to the delivery of this Mortgage by the Borrower, and hereafter not less than ten (10) days prior to the expiration dates of the policies theretofore furnished pursuant to this Mortgage, duplicate copies of such policies or appropriate certificates naming the Lender as an additional insured party, accompanied by other evidence reasonably satisfactory to the Lender demonstrating the premiums due thereon have been paid, must be delivered to the Lender by the Borrower. Such insurance policies, in addition, must require at least thirty (30) days’ prior notice, in writing, to the Lender in the event of cancellation, termination or any material change therein, and the proceeds thereof must be payable to the Borrower and the Lender, as and to the extent their respective interests appear in the Property.

Article 6: Maintenance of Property

6.01 Mortgagor will maintain the Property in good order and repair and in a clean and safe condition, and will promptly perform repairs thereto. Mortgagor will not permit the impairment or

deterioration of the Property or remove, demolish or substantially alter any building, structures or other improvements presently or hereafter constructed or erected on the Property without the prior consent of Lender, expressed in writing.

6.02 Mortgagor will promptly comply, or cause prompt material compliance with, all laws, ordinances, orders, rules and regulations of all municipal, county, state, federal or other governmental authorities applicable to the Property, or the use or occupancy thereof.

Article 7: Covenants of Mortgagor

7.01 Mortgagor (i) owns all legal interest in the Property, and (ii) is empowered and authorized to execute and deliver the Mortgage to Lender, and to grant and convey the estate herein described.

7.02 Mortgagor will promptly pay, when due, (i) the principal and interest on the indebtedness evidenced by the Note, or any other promissory notes executed and delivered by Mortgagor in renewal or extension thereof, (ii) any future advances by the Lender to Mortgagor secured by this Mortgage, and (iii) any other amounts coming due to the Lender pursuant to the Note and this Mortgage.

7.03 Mortgagor, in addition, will promptly pay when due, and in all events prior to delinquency, the (i) special assessments, utility charges and other impositions levied on or attributable to the Property and (ii) rent and any other payments under any leases with respect to the Property. Mortgagor will deliver evidence of such payments to the Lender, at the request of the Lender.

7.04 Mortgagor warrants that the Property is clear and free of all liens or other encumbrances, aside from this Mortgage, and agrees to maintain the free and clear title of the Property throughout the term of the Agreement until the Note is forgiven and this Mortgage is released. During this period, Mortgagor will not further encumber the property without the express written consent of Lender.

7.05 Upon the recording of the Mortgage as contemplated by the Agreement, City will have a first priority perfected interest in the Facility subject to the forgiveness provisions of the Note and Mortgage. Grantee hereby agrees that it shall take any and all steps necessary or required to preserve and protect the priority of the interest granted to City by this Mortgage. Grantee shall forever warrant, defend and preserve the title and the validity and priority of the lien of this interest and shall forever warrant and defend the same against the claims of all persons.

Article 8: Condemnation

8.01 If the Property, or any portion thereof, is condemned by any authority under the exercise of the power of eminent domain, all compensation and damages awarded by reason of such condemnation will be applied to pay the Obligations before any amount is paid to Mortgagor.

Article 9: Default

9.01 The occurrence of any of the following events, at the option of Lender, will constitute a default under this Mortgage and the entire indebtedness of Mortgagor secured by this Mortgage will be immediately due and payable if: (i) the real estate taxes due on the Property are more than sixty days

past due; or (ii) Mortgagor fails to perform or otherwise comply with any Obligations. Lender shall send written notice to Mortgagor of an event of default.

9.02 In the event of a default, Lender, at its sole option, may declare the entire indebtedness of Mortgagor secured by this Mortgage to be immediately due and payable and may foreclose this Mortgage by judicial proceedings, or otherwise.

Article 10: Application of Proceeds

10.01 The proceeds of any foreclosure or other sale of the Property shall be distributed in the following order of priority: first, on account of all costs and expenses incident to the foreclosure or other proceedings under this Mortgage; and second, on account of the Obligations evidenced by this Mortgage.

Article 11: Remedies Cumulative - No Waiver

11.01 No remedy or right of Lender shall be exclusive of but shall be cumulative and in addition to every other remedy or right now or hereafter existing at law or in equity. No delay or omission in the exercise of any remedy or right accruing under this Mortgage shall impair any such remedy or right or be construed to be a waiver, nor shall it affect any subsequent remedy or right of the same or of a different nature. Every such remedy or right may be exercised concurrently or independently, and when and as often as may be deemed expedient by Lender.

Article 12: Release of Mortgage

12.01: If Mortgagor fully complies with all Obligations and does not otherwise cause an event of default to arise under the Agreement, Note, or this Mortgage, then, effective July 21, 2031, this Mortgage will be released by Lender upon Lender's forgiveness of the Note.

Article 13: General Provisions

13.01 Governing Law. This Mortgage shall be construed, governed, and enforced in accordance with the laws of the State of Illinois, without regard to the principles thereof regarding conflict of laws. If any term or provision of this Mortgage shall be invalid or unenforceable, the remainder of this Mortgage shall remain enforceable to the maximum extent permitted by law.

13.02 Notices. All notices, requests, consents and other communications required or permitted under this Mortgage shall be in writing (including email) and shall be (as elected by the person giving such notice) hand delivered by messenger or courier service, emailed, or mailed by registered or certified mail (postage prepaid), return receipt requested, addressed to:

If to Lender: City of Galesburg
 c/o City Manager
 55 W. Tomkins St.
 Galesburg, IL 61401
 Email: ehanson@ci.galesburg.il.us

With a copy to: Davis & Campbell L.L.C.
Attn.: Daniel S. Alcorn
401 Main Street, Suite 1600
Peoria, IL 61602
Email: dsalcorn@dcamplaw.com

If to Mortgagor: Michael Spinks, President
All Stars Sports Academy of Western Illinois
1855 E. Knox Street
Galesburg, IL 61401
Email: allstarssportsacademy@gmail.com

or to such other address as any party may designate by notice complying with the terms of this Section. Each such notice shall be deemed delivered (a) on the date delivered if by personal delivery; (b) on the date of transmission with a sent confirmation if by email; and (c) on the date upon which the return receipt is signed or delivery is refused or the notice is designated by the postal authorities as not deliverable, as the case may be, if mailed.

13.03 Successors and Assigns. All rights, powers and remedies of Lender enumerated in this Mortgage specifically inure to the benefit of, expressly transfer to, and may be exercised by, any successors in interest or assigns of Lender. All obligations of Mortgagor under this Mortgage bind the successors in interest and assigns of Mortgagor.

13.04 Continuing Liability. No extension of the time to pay or modification of the amortization of the indebtedness secured by this Mortgage granted by Lender to Mortgagor or any successor in interest of Mortgagor will operate to release, in any manner, the liability of Mortgagor or such successor in interest.

13.05 Amendments. No amendment of this Mortgage will be valid or enforceable unless such amendment is reduced to writing and properly executed by Mortgagor and Lender.

13.06 Costs and Expenses. All costs or expenses incurred by Lender, including reasonable attorneys' fees, in (i) exercising any of the rights, powers or remedies enumerated in this Mortgage, and (ii) enforcing Mortgagor performance of the Obligations, will constitute additional indebtedness of Mortgagor secured by this Mortgage.

[Remainder of Page Left Intentionally Blank]

MORTGAGOR:

Michael Spinks, President
All Starts Sports Academy of Western Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I, the undersigned, a Notary Public in and for said County and State aforesaid, DO HEREBY CERTIFY that Michael Spinks, personally known to me to be President of All Stars Sports Academy of Western Illinois, an Illinois non-profit corporation and personally known to me to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that he signed, sealed and delivered the said instrument as his free and voluntary act for the uses and purposes therein set forth.

GIVEN under my hand and official seal this _____ day of _____, 2026.

Notary Public

EXHIBIT A

**DESCRIPTION OF
THE PROPERTY**

Parcel 1

Lot 1 and Lot 2 of Roller Rink Subdivision, being a Subdivision of part of the Northwest Quarter of Section 13, in Township 11 North, Range 1 East of the Fourth Principal Meridian, Knox County, Illinois, as per plat filed in Volume 24 of Plats at page 116 in the office of the Knox County Recorder.

Commonly known as: 1855 E. Knox Street, Galesburg, IL 61401

P.I.N. 99-13-157-005

**COMMERCIAL
SECURED PROMISSORY NOTE**

Dated: July 21, 2026

\$266,941.14

FOR VALUE RECEIVED, All Stars Sports Academy of Western Illinois, an Illinois non-profit corporation (the **“Borrower”**), promises to pay to the order of City of Galesburg, an Illinois home rule municipal corporation (the **“Lender”**), at 55 W. Tompkins St., Galesburg, IL 61401, or at such other place designated in writing by the Lender, the principal sum of Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14) together with interest thereon at the rate of Twenty-Five and 00/100 Percent (25.00%) per annum on the unpaid principal balance from the date of default until paid in full or forgiven (the **“Obligation”**). The Borrower acknowledges and agrees that the purpose of this loan is to purchase and clear that certain property as identified in the Grant Agreement (**“Agreement”**) and Mortgage (**“Mortgage”**), (the **“Facility”**), executed and delivered on even date with this Commercial Secure Promissory Note (this **“Note”**), of all liens and encumbrances and to develop, operate, and maintain youth enrichment programs therein for at least five (5) years.

The Borrower promises to pay to the order of the Lender the unpaid principal balance as a balloon payment on or before July 21, 2031. Each payment shall be first applied to the payment of any accrued and unpaid interest and late payment fees and thereafter to principal. The Obligation may be prepaid at any time in whole or in part without penalty. All amounts payable by the Borrower shall be payable in lawful money of the United States of America.

This Note shall be in default if the Borrower (a) fails to materially perform or comply with any term, covenant, or obligation under the Grant Agreement, including but not limited to failure to maintain free community youth enrichment programs or submit reports required under that Agreement, (b) fails to maintain and provide youth community enrichment programs at the Facility for a minimum of five (5) years from the date of execution of this Note, (c) ceases to operate the Facility consistent with the Purpose of the Agreement within the five-year period, or (d) fails to make a payment on or prior to the due date. In the event of default by the Borrower under this Note: (i) the Lender shall have the option to declare this Note to be immediately due and payable by providing written notice to the Borrower, and (ii) the Borrower shall pay to Lender all of the costs and fees (including attorney’s fees) incurred by the Lender in enforcing this Note, the Agreement, and the Mortgage.

IN THE EVENT OF DEFAULT, BORROWER HEREBY IRREVOCABLY AUTHORIZES AND EMPOWERS ANY ATTORNEY-IN-FACT TO APPEAR IN ANY COURT OF RECORD AND TO CONFESS JUDGMENT AGAINST BORROWER FOR THE UNPAID AMOUNT OF THIS NOTE AS EVIDENCED BY AN AFFIDAVIT SIGNED BY LENDER SETTING FORTH THE AMOUNT THEN DUE, ATTORNEYS’ FEES, PLUS COSTS OF SUIT, AND TO RELEASE ALL ERRORS, AND WAIVE ALL RIGHTS OF APPEAL. IF A COPY OF THIS NOTE, VERIFIED BY AN AFFIDAVIT, SHALL HAVE BEEN FILED IN THE PROCEEDING, IT WILL NOT BE NECESSARY TO FILE THE ORIGINAL AS A

WARRANT OF ATTORNEY. BORROWER WAIVES THE RIGHT TO ANY STAY OF EXECUTION AND THE BENEFIT OF ALL EXEMPTION LAWS NOW OR HEREINAFTER IN EFFECT. NO SINGLE EXERCISE OF THE FOREGOING WARRANT AND POWER TO CONFESS JUDGMENT WILL BE DEEMED TO EXHAUST THE POWER, WHETHER OR NOT ANY SUCH EXERCISE SHALL BE HELD BY ANY COURT TO BE INVALID, VOIDABLE OR VOID; BUT THE POWER WILL CONTINUE UNDIMINISHED AND MAY BE EXERCISED FROM TIME TO TIME AS LENDER MAY ELECT UNTIL ALL AMOUNTS OWING ON THIS NOTE HAVE BEEN PAID IN FULL. BORROWER HEREBY WAIVES AND RELEASES ANY CLAIM OR CAUSE OF ACTION WHICH BORROWER MIGHT HAVE AGAINST ANY ATTORNEY ACTING UNDER THE TERMS OF AUTHORITY WHICH BORROWER HAS GRANTED HEREIN ARISING OUT OF OR CONNECTION WITH THE CONFESSION OF JUDGMENT HEREUNDER.

This Note is described in and secured by that certain Mortgage, executed and delivered to Lender by Borrower of even date herewith to be recorded against the real property described therein. Any default under the Mortgage or the Agreement shall be considered a default under the terms of this Note and shall entitle the Lender to all remedies set forth herein or in the Mortgage. This Note and the holder hereof are entitled to all benefits and security afforded by the Mortgage. If any default be made as herein above set forth, the delay or failure of the holder hereof to exercise its rights, accrued to it because of such default, to declare the indebtedness hereunder due and payable, shall never be construed as a waiver of said rights with respect to any such default, unless set forth in writing.

If Borrower fully complies with all obligations identified in the Agreement, this Note and the Mortgage (the “**Executed Documents**”), maintains and provides youth enrichment programs at the Facility for a minimum of five (5) years from this date of execution, and does not otherwise cause an event of default to arise under the Executed Documents, then effective July 21, 2031, the entire unpaid balance of Two Hundred and Sixty-Six Thousand Nine Hundred and Forty-One and 14/100 Dollars (\$266,941.14), and any interest that may accrue, shall be forgiven by Lender. Once forgiven, this Note will be returned to Borrower, and the Mortgage will be released thereby freeing Borrower of all obligations as identified under the Executed Documents.

The Lender may assign, pledge or otherwise transfer this Note, in whole or in part, and may otherwise deal with this Note and all security for the repayment thereof, and any subsequent holder of this Note shall have all the benefits, rights and privileges of the Lender under this Note and with respect to any security instrument relating hereto.

This Note shall be binding on the Borrower and the Lender and on their successors and assigns.

This Note shall be construed and enforced in accordance with the internal laws in effect in the State of Illinois without giving effect to the principles of choice of law.

Time is of the essence on this Note.

IN WITNESS WHEREOF, the undersigned has caused this Note to be executed and delivered to the Lender, effective as of the year and date first written above.

BORROWER:

Michael Spinks, President
All Stars Sports Academy of Western Illinois

ACKNOWLEDGEMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I, the undersigned, a notary public in and for the county and state aforesaid, DO HEREBY CERTIFY, that Michael Spinks, personally known to me to be President of All Stars Sports Academy of Western Illinois, an Illinois non-profit corporation and personally known to me to be the same person whose name is subscribed to within the document, appeared before me this day in person and acknowledged that he/she signed and delivered said instrument as his/her free and voluntary act and deed of said company, for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 2026

Notary Public

**GUARANTY OF
SECURED PROMISSORY NOTE**

The undersigned (“**Guarantor**”), hereby personally and individually guarantees to Lender and Lender’s successors and assigns the prompt payment by Borrower of all amounts to be paid by Borrower under the foregoing Note of which this Guaranty is a part, and the prompt performance by Borrower of all other terms, covenants and obligations to be performed by Borrower under the Note. Guarantor agrees that Lender shall not be obliged to exhaust any remedies against Borrower before seeking recourse hereunder from Guarantor. Guarantor further acknowledges that during the term of the Note, Lender may agree to extensions, modifications or amendments thereof without notice to Guarantor, and that such action or actions shall not serve to relive or excuse Guarantor’s obligations hereunder, and this Guaranty shall thereafter continue in full force and effect. This Guaranty is executed simultaneously with the Note and is a necessary part of Borrower’s consideration, without which Lender would not lend the money to Borrower.

This Guaranty may be executed in any number of counterparts, each of which shall be an original, but all of which, taken together, shall constitute one instrument. Delivery of an executed counterpart of a signature page of this Guaranty by facsimile or pdf electronic mail shall be as effective as delivery of a manually executed counterpart of this Guaranty. The Guarantor expressly agrees that a copy of the original signature (including an electronic copy) may be used for any and all purposes for which the original signature may have been used. The Guarantor further waives any right to challenge the admissibility or authenticity of this Guaranty in a court of law based solely on the absence of an original signature.

GUARANTOR:

Michael Spinks.

ACKNOWLEDGEMENT

STATE OF ILLINOIS)
) SS
COUNTY OF _____)

I, the undersigned, a notary public in and for the county and state aforesaid, DO HEREBY CERTIFY, that Michael Spinks, personally known to me to be the same person whose name is subscribed to within the document, appeared before me this day in person and acknowledged that he/she signed and delivered said instrument as his/her free and voluntary act and deed of said company, for the uses and purposes therein set forth.

Given under my hand and official seal this _____ day of _____, 2026

Notary Public



Reporting and insights from the 2025 audit:

Town of the City of Galesburg

December 31, 2025

Executive summary

May 1, 2026

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, 2025, and have issued our report thereon dated May 1, 2026. 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. NONATTEST SERVICES ARE PROVIDED BY BAKER TILLY ADVISORY GROUP, LP.

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

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 are 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 reviewing 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 and material adjustments**

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. During the current year audit, we identified multiple material audit adjustments related to the Town's reporting of cash and property taxes, which ultimately resulted in entries to decrease cash in the Town Fund by \$309,174 and the General Assistance Fund by \$156,585. Additionally, although not material, we noted an entry required to reclassify contract labor salaries from the Town Fund to the General Assistance Fund for \$99,598.
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 2025. 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

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

May 1, 2026

Baker Tilly US, LLP
1301 W. 22nd Street 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, 2025 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 January 8, 2026, including our responsibility for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America 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 accounting principles generally accepted in the United States of America 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.
- 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 disclosed to you results of our 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

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 Town of the City of Galesburg 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
 - b) (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. 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) We have made all management decisions and performed all management functions in relation to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, as identified in the engagement letter or an addendum to the engagement letter. We have designated Kimberly Thierry, Township Treasurer, an employee with suitable skill, knowledge, and/or experience to oversee the services received. Furthermore, we have established and maintained internal controls, including monitoring activities related to the nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, and we have evaluated and accept responsibility for the adequacy

and results of the nonattest services received.

The nonattest services provided by Baker Tilly US, LLP or Baker Tilly Advisory Group, LP, are listed below.

- 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 intra entity 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 Illinois Municipal Retirement Fund 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 control to prevent and detect fraud. 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/subscriptions.
- 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, 2025

	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>(22,953)</u>	<u>32,704</u>	<u>(9,751)</u>	<u>-</u>	<u>(19,233)</u>	<u>(19,233)</u>	<u>9,482</u>
General Town Fund	<u>(22,953)</u>	<u>-</u>	<u>22,953</u>	<u>-</u>	<u>22,953</u>	<u>22,953</u>	<u>-</u>

Accounting changes relevant to the Town

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
103	Financial reporting model improvement	✓	12/31/26
104	Disclosure of certain capital assets	✓	12/31/26
105	Subsequent events	✓	12/31/27

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

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 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 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 several 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.

26-9014

TOWN OF THE CITY OF GALESBURG

Date: July 20, 2026Agenda Number: 26-9014

TOWN FUND	<u>\$23,586.69</u>
GENERAL ASSISTANCE FUND	<u>\$15,119.73</u>
IMRF FUND	<u></u>
SOCIAL SECURITY & MEDICARE FUND	<u></u>
AUDIT FUND	<u></u>
 TOTAL	 <u>\$38,706.42</u>

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07/13/26

Accrual Basis

TOWN of the City of Galesburg - TOWN
Advance Pay Vendor Summary by Month
June 9 2026 - July 13 2026

	Jun 9 - 30, 26	Jul 1 - 13, 26	TOTAL
A-Z Lawn Care and Landscaping	800.00	0.00	800.00
ABC Fire Extinguisher	66.50	0.00	66.50
Ameren Illinois	443.72	0.00	443.72
CityGalesburg EXPENSES	3,594.44	100.46	3,694.90
CityGalesburg GROUP INS	0.00	8,452.29	8,452.29
Eagle Enterprises	0.00	172.50	172.50
F&M Credit Card	127.79	0.00	127.79
I.M.R.F.	0.00	4,138.30	4,138.30
NCPERS	96.00	0.00	96.00
OSI	57.97	4,743.98	4,801.95
Royal Cleaning	0.00	452.00	452.00
The Register-Mail - LOCALiQ	296.75	0.00	296.75
Tri-States Water	43.99	0.00	43.99
TOTAL	5,527.16	18,059.53	23,586.69

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07/13/26

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Payment Due Report
June 9 2026 - July 13 2026

Type	Name	Num	Date	Memo	Amount
Jun 9 - Jul 13, 26					
Bill	Hy- Vee National Blvd #1...	G20378	06/16/2026		54.84
Bill	Hy- Vee National Blvd #1...	G20392	06/16/2026		163.03
Bill	Hy- Vee National Blvd #1...	G20403	06/16/2026		74.63
Bill	Hy- Vee National Blvd #1...	G20434	06/16/2026		70.72
Bill	Hy- Vee National Blvd #1...	G20443	06/16/2026		74.50
Bill	Hy- Vee National Blvd #1...	G20429	06/16/2026		67.49
Bill	Hy- Vee National Blvd #1...	G20415	06/16/2026		74.92
Bill	Hy-Vee Main St # 1216	G20380	06/16/2026		75.54
Bill	Hy-Vee Main St # 1216	G20398	06/16/2026		68.11
Bill	Hy-Vee Main St # 1216	G20406	06/16/2026		39.07
Bill	Hy-Vee Main St # 1216	G20436	06/16/2026		55.91
Bill	Hy-Vee Main St # 1216	86247	06/16/2026		81.95
Bill	Shoe Sensation	G20365	06/15/2026		67.48
Bill	Shoe Sensation	G20179	06/15/2026		163.27
Bill	Shoe Sensation	G0427	06/15/2026		67.49
Jun 9 - Jul 13, 26					1,198.95

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07/13/26

Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
June 9 2026 - July 13 2026

No item	Date	Num	Name	Memo	Paid Amount
	06/09/2026	26498	LL KCHA Laundry		20.00
	06/09/2026	26499	LL Curtis, Michael		107.00
	06/09/2026	26500	LL Mary Allen West		20.00
	06/12/2026	26501	LL Whiting Hall		35.00
	06/12/2026	26502	LL Wilcox Properties		400.00
	06/15/2026	26503	LL Porter, Paul		675.00
	06/15/2026	G20365	Shoe Sensation		67.48
	06/15/2026	G20179	Shoe Sensation		163.27
	06/15/2026	G0427	Shoe Sensation		67.49
	06/16/2026	G20380	Hy-Vee Main St # 1216		75.54
	06/16/2026	G20398	Hy-Vee Main St # 1216		68.11
	06/16/2026	G20406	Hy-Vee Main St # 1216		39.07
	06/16/2026	G20436	Hy-Vee Main St # 1216		55.91
	06/16/2026	86247	Hy-Vee Main St # 1216		75.41
	06/16/2026	G20378	Hy- Vee National Blvd #12...		54.84
	06/16/2026	G20392	Hy- Vee National Blvd #12...		163.03
	06/16/2026	G20403	Hy- Vee National Blvd #12...		74.63
	06/16/2026	G20434	Hy- Vee National Blvd #12...		70.72
	06/16/2026	G20443	Hy- Vee National Blvd #12...		74.50
	06/16/2026	G20429	Hy- Vee National Blvd #12...		67.49
	06/16/2026	G20415	Hy- Vee National Blvd #12...		74.92
	06/16/2026	26507	AMEREN PLEDGE		1,000.00
	06/18/2026	26508	LL Mary Allen West		20.00
	06/18/2026	26509	LL Bridlecreek / Rural Rentals		337.50
	06/18/2026	26510	LL Skinner, Aaron		456.00
	06/18/2026	26511	LL Glasnovich, Thomas		325.00
	06/23/2026	26512	Hy-Vee Main St # 1216		992.84
	06/30/2026	26513	LL KCHA Laundry		20.00
	06/30/2026	26514	LL KCHA		11.00
	06/30/2026	26515	LL Vanguard Properties, LLC		456.00
	07/02/2026	26516	LL Mary Allen West		20.00
	07/02/2026	26517	LL KCHA Laundry		20.00
	07/02/2026	26518	LL KCHA		32.00
	07/02/2026	26519	LL Finzel, Paul		456.00
	07/02/2026	26520	City WATER Galesburg		69.91
	07/02/2026	26521	LL Mary Allen West		20.00
	07/02/2026	26522	LL Justin Moore		200.00
	07/02/2026	26523	City WATER Galesburg		336.47
	07/08/2026	26523	City WATER Galesburg		409.00
	07/08/2026	26524	AMEREN PLEDGE		47.00
	07/08/2026	26525	LL Bridlecreek / Rural Rentals		795.00
	07/08/2026	26526	LL Finzel, Paul		456.00
	07/08/2026	26527	City WATER Galesburg		342.55
	07/08/2026	26528	AMEREN PLEDGE		712.64
	07/08/2026	26529	City WATER Galesburg		172.67
	07/08/2026	26530	JTM Enterprisees		1,000.00
	07/08/2026	26531	Purple Hanger		32.83
	07/08/2026	26532	LL Curtis, Michael		107.00

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07/13/26

Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
June 9 2026 - July 13 2026

Date	Num	Name	Memo	Paid Amount
07/09/2026	26533	LL Mary Allen West		20.00
07/10/2026	26534	LL Kimberly Terrace		988.96
07/10/2026	26535	LL KCHA		20.00
07/10/2026	26536	City TRANSIT Galesburg		1,125.00
07/10/2026	26537	Glory Days		35.00
07/13/2026	26538	LL Wilcox Properties		400.00
07/13/2026	26539	LL Whiting Hall		35.00
Total no item				13,920.78
TOTAL				-13,920.78