

CITY OF
GALESBURG

ILLINOIS

July 15, 2024

City Council Agenda



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GALESBURG, IL 61401
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CITY OF
GALESBURG
ILLINOIS



City Council Meeting Agenda
City of Galesburg, Illinois
City Council Chambers
July 15, 2024

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

6:00 p.m.	Roll Call	Pledge of Allegiance
		Invocation
	Approve	Minutes from June 17, 2024
	Presentation	FY 2023 Annual Audit
		<u>Public Comment</u>
		<u>Consent Agenda #2024-12</u>
24-2016	Resolution	Release of executive session minutes
24-2017	Resolution	Supplemental MFT resolution for the Safe Routes to School Project
24-3028	Bid	PSB water line replacement
24-3029	Bid	ETSB backup dispatch center renovation
24-3030	Bid	Replacement of a Galesburg Sanitary District sanitary sewer main
24-4043	Approve	Acceptance of donated bus shelter at the Galesburg Public Library
24-4044	Approve	Amendment to IDOT Grant to extend the timespan, and allow the purchase of paratransit sized vehicles
24-5006	Receive	FY 2023 Annual Comprehensive Financial Report
24-8011	Bills and Advance Checks	Approval and warrants drawn in payment of same
		<u>Passage of Ordinances and Resolutions</u>
24-1013	Ordinance	Addition of a Class C Liquor License (Final Reading)
24-1014	Ordinance	Vacating a section of Victoria Avenue between N. Cedar Street and N. West Street (Final Reading)

24-1015 Ordinance Zoning Amendment, 275 N Seminary St, from (R3A) Multi-family to (B1) Neighborhood Business (First Reading)

Bids, Petitions and Communications

24-3025 Bid Bateman Park Pickleball Court Resurfacing
Tabled

City Manager's Report

Miscellaneous Business (Agreements, Approvals, Etc.)

24-4045 Approve Minority/Woman owned Business Startup Assistance for Elementary Earthworks, LLC

24-4046 Approve Emergency repair of a brick storm sewer on Monmouth Boulevard

Town Business

24-9013 Bills

Closing Comments

Adjournment



CITY COUNCIL MEETING
City Manager's Report
July 15, 2024

CONSENT AGENDA #2024-12

Item 24-2016 Release of executive session minutes

Staff recommend approval of a resolution to release minutes that are deemed no longer confidential, to not release certain minutes still deemed confidential and to destroy recordings from executive session minutes over eighteen months old.

Item 24-2017 Supplemental MFT Resolution for the Safe Routes to School Project

Staff recommend approval of supplemental motor fuel tax (MFT) resolution for the Safe Routes to School (SRTS) project near King and Lombard School. The city received a \$250,000.00 SRTS grant for this project. Five bids were received for the project, with low bid of \$407,609.00 submitted by Centennial Contractors. The original amount estimated for the project was \$350,000.00, which requires the use of additional MFT funds in the amount of \$57,609.00 to complete the project.

Item 24-3028 PSB Water Line Replacement

Staff recommend approval of the bid from Mechanical Services of Galesburg Inc. for \$103,800.00 to replace water piping on the Fire Department side of the Public Safety Building (PSB). The galvanized water lines in the distribution system in the Public Safety building are past their useful life and in need of complete replacement. It is planned to replace the piping on the Fire Department side of PSB this year, and the Police Department side in 2026. Three bids were received for this work, with Mechanical Services of Galesburg Inc. submitting the low bid. There are sufficient funds in the general fund for this planned purchase, and the project is scheduled to start the first week of August and be completed by September 13, 2024.

Item 24-3029 ETSB Backup Dispatch Center Renovation

Staff recommend approval of the bid from CAD Construction Inc. for \$372,400.00 to renovate a building for a backup dispatch center. The work includes asbestos abatement, EIFS wall coating on the exterior of the building, roof replacement, new walls and doors, new casework, new interior finishes, plumbing system replacement, new electrical, new data wire and jacks, and installation of a mini split AC system in the server room. Five bids were received, with CAD Construction providing the low and best bid. The Knox County Emergency Telephone System Board has approved funding for the entire project; therefore, there is no budget impact for the city. The project is anticipated to begin in August and be completed by November of 2024.

Item 24-3030 Replacement of a Galesburg Sanitary District sanitary sewer main

Staff recommend approval of the bid in the amount of \$1,143,791.00 from Miller Trucking and Excavating for replacement of a Galesburg Sanitary District sanitary sewer main. A total of six

bids were received and the lowest bidder was Miller Trucking and Excavating. In 2022, the city approved application for a Community Development Block Grant (CDBG) for replacement of a sanitary sewer main, as well as a cooperation agreement with Galesburg Sanitary District (GSD). This allowed for application for the \$1.5 million grant, which was subsequently awarded, as GSD was not an eligible entity to apply. The Western Illinois Regional Council (WIRC) will be responsible for completing all required grant documentation on behalf of the City and GSD. There will be no cost to the city as 100% of the project costs will be covered by a Community Development Block Grant (CDBG) and Galesburg Sanitary District, if necessary.

Item 24-4043 Acceptance of donated bus shelter at the Galesburg Public Library

Staff recommend approval of the donation of a bus shelter from the Galesburg Public Library, located on the south side of the library on West Simmons Street. The placement of the bus shelter conforms with existing routes, and only anticipated budget impact is the cost of any future maintenance or repairs to the bus shelter.

Item 24-4044 Amendment to IDOT Grant

Staff recommend approval of an amendment to the State of Illinois Grant Agreement CAP-22-1222-FED to extend the timeframe and allow for the purchase of paratransit sized vehicles, both of which are advantageous for the City. The amendment has been approved by IDOT, and now is presented to the City for approval of the amendment, as well as an extension to the grant agreement to 12/31/27. Upon approval of this amendment, the City will coordinate with the State approved supplier to maximize the purchase of a combination of super-medium duty (22-passenger) and medium duty (14-passenger) paratransit vehicles to replace the aging fleet.

Item 24-5006 FY 2023 Annual Comprehensive Financial Report

The 2023 Annual Comprehensive Financial Report is provided to be received and placed on file with the City Clerk's Office.

Item 24-8011 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. The attached bills list includes the July 2024 payments, as well as payments reviewed by City Council in January 2024, which were inadvertently omitted from the January 16, 2024, packet for official approval.

ORDINANCES AND RESOLUTIONS

Item 24-1013 Addition of Class C Liquor License (Final Reading)

Staff recommend approval of an amendment to Section 113.043(C) regarding Class C-1 liquor licenses. Save More (formerly Save-a-Lot) is requesting a Class C-1 liquor license for the soon to open grocery store. This license allows for the sale of all types of alcoholic liquor for consumption off the premises only (packaged liquor). No gaming will be permitted at this location. This ordinance will increase the number of Class C-1 liquor licenses issued to 31 in the City of Galesburg.

Item 24-1014 Vacating a Section of Victoria Avenue (Final Reading)

Staff recommend approval of an ordinance vacating Victoria Avenue between N. Cedar Street

and N. West Street. This section of Victoria Avenue is 40 feet in width and is unimproved. The unimproved right-of-way is currently private driveways and grass area, which the adjoining property owners have maintained over the years. The City does not intend to install a street on this right-of-way and does not have a use for the property. Galesburg Sanitary District maintains a storm sewer line on the right-of-way. They were notified of the vacation request and approved as long as they are able to continue maintenance of their storm sewer in the future. The ordinance reserves the right for Galesburg Sanitary District to maintain their sewer. Half of the existing alley, or 20 feet, will be vacated to each adjoining property owner.

Item 24-1015 Zoning Amendment, 275 N Seminary Street (First Reading)

The Planning and Zoning Commission recommend approval of a zoning amendment for 275 N. Seminary Street from (R3A) Multi-Family to (B1) Neighborhood Business. The applicant purchased the property in April 2023 and is proposing to sell purified and alkaline mineral water, they have described the business as a water store and refillery general store. Historically, this property has been used for commercial purposes. The previous uses were allowed as non-conforming uses. Because such uses have been discontinued for a period of 180 consecutive days, any future uses would need to comply with the existing zoning of the parcel, or require a zoning amendment to match the proposed usage.

BIDS, PETITIONS AND COMMUNICATIONS

***TABLED* Item 24-3025 Bateman Park Pickleball Court Resurfacing**

The bid from Provantage Systems Inc. in the amount of \$93,857.00 for resurfacing six outdoor pickleball courts at Bateman Park was tabled at the June 17, 2024, meeting in order to allow patrons of the facility to test the proposed new modular athletic surfacing system. The current court surface is a concrete base covered in asphalt and the concrete has started to crack. It was proposed to resurface the courts with a modular athletic surfacing system installed over the existing surface, which would be significantly less expensive than rebuilding the current courts with concrete. Two bids were received with Provantage Systems Inc. submitting the low and best bid. There are sufficient funds budgeted in the Community Improvement/Infrastructure Fund (12) for the cost of the proposed bid.

CITY MANAGER'S REPORT

MISCELLANEOUS BUSINESS (Agreements, Approvals, Etc.)

Item 24-4045 Business Startup Assistance for Elementary Earthworks, LLC

The KCAP Review Committee recommends approval of a \$5,000.00 Minority and/or Woman owned Business Startup Assistance Program for Elementary Earthworks, LLC. Staff concur with this recommendation. Elementary Earthworks, LLC is proposing to establish an approximate 3,500 sq ft growing space as a home occupation in their rear yard. They are using a chemical free, no till method of growing produce they will then sell to local eateries and markets. They are also selling pre-started plants to the general public. The funds will be used to help with infrastructure costs (such as irrigation) and supplies. In future years the goal would be to purchase land in town that would be large enough to increase the amount of produce available and offer other complementary amenities that would necessitate hiring employees. Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is eligible to receive

\$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. In this case the owner will be the only employee, so they are eligible to request \$5,000.

Item 24-4046 Emergency repair of a brick storm sewer on Monmouth Boulevard

Staff recommend approval of authorizing emergency repair of a 54" brick storm sewer located near Monmouth Boulevard. It was recently discovered that this main storm sewer, which drains a large portion of the southwest section of the city, had water running out of a deteriorated section of floor of the sewer and entering a nearby sanitary main. This has caused a large sinkhole to form under the sidewalk and edge of the roadway on the south side of Monmouth Boulevard and damaged a nearby sanitary manhole and adjacent 24" sanitary main. Due to the amount of water that runs in the sewer during heavy rains, the void under the roadway has been getting larger anytime rain occurs. Repairs were required to be made quickly to avoid further damage to the roadway, storm sewer, and sanitary sewer system and avoid any safety concerns to the public due to this damage. Due to the emergency nature of the need for repair, Laverdiere Construction was authorized to begin work on making repairs to the sewer last week. Laverdiere Construction Company has done many construction projects for the city and is experienced in sewer construction. It is planned to complete this work on a time and material basis, and it is estimated that the repairs will cost \$60,000.00. Due to unforeseen circumstances that may arise during the work, this cost is a rough estimate, and the final costs will not be known until the work is complete.

TOWN BUSINESS

Item 24-9013 Town Bills

Respectfully submitted,
Eric Hanson
City Manager

Galesburg City Council Regular Meeting
City Council Chambers
55 West Tompkins Street, Galesburg, Illinois
June 17, 2024
6:00 p.m.

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

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Evan Miller, Dwight White, Heather Acerra, Sarah Davis, and Steve Cheesman, 8. Also Present: City Manager Eric Hanson, City Attorney Jason Jording, and City Clerk Kelli Bennewitz.

Mayor Schwartzman declared a quorum present.

The Pledge of Allegiance was recited.

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

Presentation: Galesburg Township -- Recognition of Dave Natof

Council Member Miller moved, seconded by Council Member Dennis, to approve the minutes of the City Council's regular meeting from June 3, 2024.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

PUBLIC COMMENT

Jim Jacobs addressed the Council and stated that he understood that for the last several years, the City has recognized Pride Month. To date, nothing has been done and he feels that it's important that the City recognize this month and the people that it represents who, throughout history, have been marginalized all over the world. He believes this would show to everyone in Galesburg that we are not going to stand for any kind of hatred, discrimination or oppression of the people represented by Pride Week. He thanked Council Member Davis for bringing her pride flag.

David Amor addressed the Council and thanked the City Manager for adding this resolution to the agenda, as well as thanking the Council for approving the resolution for the last four years. He commended them for their intention of continuing to do so every year, as is mentioned in the resolution. He stated that he is the secretary for United Against Hate and the group was concerned at the last City Council meeting when the resolution was not on the agenda. He believes it is important for our community and a significant component, particularly for the youth who are members of the gay community, who are more at risk than their peers for

suicide, depression, and potential substance abuse. He feels it is important for the City to make it clear that as a community we recognize, welcome, and support everyone who is in our community.

David Selkirk, Golf Commission, addressed the Council and announced that at Bunker Links' 100 year Centennial Golf Outing they had approximately 140 players and were able to give away great prizes and enjoy music and food. The following Saturday was the Galesburg Firefighter Golf Tournament, the largest golf outing that Bunker has ever hosted. They enjoyed breakfast, lunch, and secured many sponsorships. He thanked everyone at the golf course, Bryan Luedtke, Matt Miles, and all the staff, for taking care of the course so well. He also indicated that if anyone would like to tour the golf course, please stop by and the staff will contact him.

Bill Sime addressed the Council in favor of the Pride Month resolution. While he didn't support the Lake Storey expansion proposal for a number of reasons, he does recognize that growth is essential for the City to thrive. He believes sustainable growth also depends on Galesburg presenting itself as a welcoming community in which to live. He feels that Pride Month promotes inclusion, equity and diversity and believes that these concepts are ones that our community wants to embrace. We want to show people that we want them to come here, stay here and help grow our community. He asked the City Council to vote in favor of the resolution and would like to see it on the agenda in 2025.

Salle Wade addressed the Council regarding the fireworks that have already started in neighborhoods. She stated that if you live in an upscale part of town, this may not be a problem for some, but they have already started in her part of town. This problem affects four populations of people -- household pets and the wildlife in our area, veterans who have PTSD, people who have chronic anxiety, and depression, and who are recovering from abuse of alcohol and drugs, and the kids who live in environments where there is a lot of violence and gun use. She proposed that the City take action by offering a healthy fine for these individuals who set off fireworks in town.

Darla Krejci addressed the Council and stated that she was also here to commend the Council for adding the Pride Month resolution to the agenda; however, she made a request that it be removed from the Consent Agenda and made its own agenda item that's voted upon, and that the resolution be read aloud for the record. As a statement to those in the LGBTQ+ community, this would be very meaningful.

Reverend Andrew Jowers addressed the Council and noted that he has been absent for a while but that it's good to be able to participate in local government and that he is excited that he lives in a land of opportunity, liberty and justice for all. He shared two pictures that his students drew of people, one is black and one is white. He stated that some may say we have come a long way but if times were reversed, he wouldn't have had a chance to speak here this evening. He noted Romans 3:23 and that as a country, we have lost our way in terms of love and holding up life. He went on to say that the young people in Galesburg are bored and have nothing to do, and noted the bowling alley that is gone and has been turned into a liquor store. He now sees that there is an expansion of the cannabis facility and a lot of people went to jail for

marijuana, but now it's legal. He stated that we have a contradiction and asked everyone to examine their hearts on November 5th, where there will be a decision made on whether there will still be liberty and justice for all, which is also a Galesburg issue. That is what he thinks the whole idea of America is for all of us, to live and be free, and noted his black skin and there was a time when his hands weren't free.

CONSENT AGENDA #2024-11

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

24-2013

Approve Resolution 24-12 adding Jennifer O'Hern, Finance Director and City Treasurer, as an authorized bank signer.

24-2014

Approve Resolution 24-13 declaring the month of June as LGBTQIA+ Pride Month.

24-3023

Approve the proposal submitted by Decision Optimization Technology in the amount of \$100,000 to provide Pavement Management Services. The City will be reimbursed for the total associated costs through a Statewide Planning and Research Grant from IDOT.

24-8010

Approve bills in the amount of \$1,159,660.04 and advance checks in the amount of \$49,844.15.

Council Member Davis moved, seconded by Council Member Acerra, to approve Consent Agenda 2024-11.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried by omnibus vote.

Council Member Davis moved, seconded by Council Member Acerra, to remove agenda item 24-2014 from the Consent Agenda.

Roll Call #4:

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

Nays: Council Member Hix, 1.

Absent: None

Chairman declared the motion carried.

Council Member Davis moved, seconded by Council Member Dennis, to approve Resolution 24-13 declaring June as LGBTQIA+ month.

Roll Call #5:

Ayes: Council Members Hix, Dennis, White, Acerra, Davis, Cheesman, and Mayor Schwartzman, 7.
Nays: Council Member Miller, 1.
Absent: None
Chairman declared the motion carried.

PASSAGE OF ORDINANCES AND RESOLUTIONS

24-1009

Council Member Miller moved, seconded by Council Member White, to approve Ordinance 24-3731 on final reading amending the zoning for the property at the northeast corner of Saluda Road and Huston Street from R2, Tow Family, to R1A, Single Family.

Roll Call #6:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.
Nays: None
Absent: None
Chairman declared the motion carried.

24-1010

Council Member Miller moved, seconded by Council Member Davis, to approve Ordinance 24-3732 on final reading amending the zoning for the property at 755 North Henderson Street from B1, Neighborhood Business, to B2, General Business.

Roll Call #7:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.
Nays: None
Absent: None
Chairman declared the motion carried.

24-1011

Council Member Miller moved, seconded by Council Member Acerra, to approve Ordinance 24-3733 on final reading amending the zoning for the properties generally located south of First Street and between Pennsylvania Avenue and Michigan Avenue from R1A, Single Family, to B2, General Business.

Roll Call #8:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.
Nays: None
Absent: None
Chairman declared the motion carried.

24-1013

Ordinance on first reading amending Section 113.043 (C) of Chapter 113 of the Galesburg Municipal Code regarding the limitation on the number of Class C-1 liquor licenses.

24-1014

Ordinance on first reading vacating Victoria Avenue between North Cedar Street and North West Street.

24-2015

Council Member Miller moved, seconded by Council Member Cheesman, to approve Resolution 24-14 in support of the City’s application to the State of Illinois’ Rebuild Downtowns and Main Streets Capital Grant for proposed improvements on Simmons Street between Cherry Street and Prairie Street and between Kellogg Street and Seminary Street.

Roll Call #9:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

BIDS, PETITIONS, AND COMMUNICATIONS

24-3024

Council Member Miller moved, seconded by Council Member Acerra, to approve the bid from Bi-State Masonry, Inc. in the amount of \$57,622 for the masonry repairs at the Galesburg Water Treatment Plant building.

Roll Call #10:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

24-3025

Council Member Davis moved, seconded by Council Member Acerra, to discuss the resurfacing of six outside pickleball courts at Bateman Park.

City Manager Hanson reported that staff has talked to at least one of the vendors who have agreed that if this is tabled tonight, they will bring a court into town and set it up and let people play on it. Staff would recommend putting this particular item on the table while staff works with the vendors to bring the product in so that people can try it out. The Council can then either proceed or vote the bid down and go a different pathway.

Council Member Acerra moved, seconded by Council Member Davis, to table agenda item 24-3025 for the resurfacing of six outside pickleball courts at Bateman Park.

Roll Call #11:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

24-3026

Council Member Miller moved, seconded by Council Member Dennis, to approve the sale of the following City-owned properties:

ACCEPT SOLE BID:

- Tract 2: Flacco Family Farms LLC for \$589
- Tract 9: John Stipp for \$150
- Tract 10: Mark Rasmussen for \$201

ACCEPT HIGH AND BEST BID:

- Tract 4: Andrew Ahlberg for \$6000
- Tract 5: Robert Henness for \$610

ACCEPT BEST BID:

- Tract 7: Mark Rasmussen for \$201

Council Member Davis inquired on the few that are recommended to reject based on a lack of documentation of plans for the properties and asked if it is necessary to have documentation or is it a recommended part of the procedure to bid for the properties. City Manager Hanson noted that staff in fact met with some of those submitters earlier today, but that the justification for that is so that if they are not adjoining properties and they intend to use the property for development purposes, the City has adequate information to believe that those projects are going to proceed. He added that in most cases, the City has spent a substantial amount of money acquiring, maintaining, or demolishing these properties, and before we sell them we want to ensure that something productive happens to them, which is why we ask for development plans. He also noted that this isn't the only pathway, and that anyone can submit a proposal on any track once they meet all the requirements, and provided guidance to that effect to those individuals this afternoon.

Roll Call #12:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

24-3027

Council Member Hix moved, seconded by Council Member White, to approve the bid submitted by Brandt Construction Company in the amount of \$2,189,342.20 for the 2024 intermittent resurfacing project.

Roll Call #13:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

CITY MANAGER'S REPORT

City Manager Hanson announced and welcomed the City's new Director of Finance, Jennifer O'Hern. He added that she is a phenomenally talented individual who we are glad is returning home to Galesburg to help lead our finance department. He also thanked Bobbi Chockley for her six months of service leading as the Interim Director of Finance following Gloria Osborn's retirement; she did a phenomenal job and appreciated her leadership.

MISCELLANEOUS BUSINESS (AGREEMENTS, APPROVALS, ETC.)

24-4041

Council Member Miller moved, seconded by Council Member Acerra, to approve a letter of commitment with the Illinois Department of Transportation for replacing the structure carrying Lincoln Park Drive over U.S. 34. The City will continue the maintenance of the sidewalk, similar to the agreement currently in place for the existing bridge.

Roll Call #14:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

24-4042

Council Member Miller moved, seconded by Council Member White, to approve a proposal submitted by Farnsworth Group in the amount of \$81,000 to complete the engineering and architectural work on the Cooke Park development project.

Roll Call #15:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

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

TOWN BUSINESS

24-9012

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

Fund Title	Amount
Town Fund	\$7,445.93
General Assistance Fund	\$9,990.31
IMRF Fund	

Social Security/Medicare Fund	\$1,500.00
Liability Fund	\$4,177.58
Audit Fund	
Total	\$23,113.82

Roll Call #16:

Ayes: Trustees Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

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

CLOSING COMMENTS

Council Member White stated his appreciation for the approval of the Pavement Management Services tonight, which will be \$100,000 well spent. He has always stated that there are problems with the streets in his ward and this will be a way to look at all of them in our community in a consistent and manageable manner. He's also glad that the intermittent resurfacing project will soon start and is happy that South Street and Academy Street around Knox College will be a focus.

Council Member White also stated that he is glad that Cooke School has been chosen to be developed into a park since he spent so much time there as a kid and is proud of the individual who has spearheaded that project. He announced that on Juneteenth there will be several events, starting at the library from Noon to 4 p.m. there will be a movie and vendors, and 4 p.m. to 7 p.m. at Park Plaza there will be a young man from the Quad Cities speaking. He also thanked Council Member Dennis and his wife for attending a special event for his daughter and for helping them celebrate.

Council Member White left the meeting at 6:57 p.m.

Council Member Acerra wanted to express her confidence that the City will be able to come to a resolution on the controversy of what surface should be on the pickleball courts. She is a big proponent of wellness and she wants to advocate that racquet sports in particular are one of the best ways to maintain health as people get older, as well as dancing, for cognitive function, coordination and so forth. She hopes everyone approaches this with an open mind and noted that the City was very successful with the disc golf project and getting input, and now the City has a fabulous new disc golf course. She also announced that Josh Fleming would like to have the City Council come and learn to play disc golf, and she hopes that it can be coordinated in the near future. She appreciates all the efforts of the City and staff and all the input from those that are enthusiasts for pickleball.

Council Member Davis thanked the community members who helped make sure that the City had a Pride Month resolution on the agenda tonight, and also offered an apology, stating that

she should have been on top of making certain that it was on an agenda previous to this evening and apologizes for her lack of initiative. She expressed her appreciation for the opportunity to read the resolution out loud tonight and added that it meant a lot to her. She added that unfortunately, even though much progress has been made, there are still people who speak against and vote against the inclusion of queer people and the full recognition of our human rights. She wants the queer community in Galesburg to know that she is a safe person, her home is a safe place, and her inbox is a safe place to email. If anyone is concerned about anything related to being LGBTQ+ or just related to life in general, or a specific concern or complaint in the community, and you want to make sure that you feel safe and comfortable talking to a City representative, she encouraged citizens to reach out to her. She noted that her email is on the City's website as well as a cell phone where she can be texted or left a message.

Council Member Davis stated that she wanted to add a few more items to some of the statistics and facts that were mentioned, including a few positive ones. It is mentioned a lot about the LGBTQ+ community struggling more with mental health, depression, suicide, and addiction. She thinks it is really important to point out that that is not due to anyone's inherent state of existence but is due to how they are treated. They are not inherently prone to higher risks because of their sexual orientation or gender, or gender identity, but they are placed at higher risk because of how they are mistreated and stigmatized in society. It is also acknowledged that 90% of LGBTQ+ young people this year have said that their well-being is negatively impacted due to politics. In 2023, more than 500 bills were introduced in state legislatures, 84 of which were signed into law, targeting the LGBTQ+ community. In the current year, more than 475 bills have been introduced, and is just a reminder that there is still a lot of work to do.

Council Member Cheesman wanted to mention with a summer solstice coming officially on Thursday, that citizens in our community and surrounding communities can get out and enjoy the opportunities that our City offers, both within our recreation services and what private businesses and vendors offer. There's a lot to do here and a lot of things for us to get out and feel good about so he hopes everyone has a chance to get out and enjoy the summer in Galesburg.

Council Member Hix welcomed Jennifer O'Hern and is looking forward to working with her. He also announced that he is getting closer to playing his 100 rounds of golf at Bunker Links in honor of their 100th anniversary. He also wanted to note that it is the 80th anniversary of D-Day and was recently reading a book and watching several movies on that history and acknowledged that we would likely not be able to stand up, put our hands over our hearts and say the Pledge of Allegiance if it hadn't been for the thousands of brave men and women who stormed the beaches in Normandy and saved our freedom. Council Member Hix added that his wife works for the VA Clinic in town and meets veterans every day and has the chance to talk to these amazing people every day.

Council Member Dennis stated that he had lunch at the new Mexican restaurant downtown on Main Street, El Barril, and encouraged people to visit them too.

Council Member Miller announced that this coming Friday at 11 a.m there will be a ribbon cutting at H.T. Custer Park and added that the money that the City spent there has been well worth it, as well as the other parks around town. The children that have been out there have been enjoying it, as well as the families having cookouts on weekends. He stated that he couldn't be prouder to be a part of it and is looking forward to seeing what the City is going to do with Cooke School.

Council Member White returned to the meeting at 7:08 p.m.

Mayor Schwartzman restated that the ribbon cutting will be held on Friday at 11 a.m. at H.T. Custer Park. He also announced that the City Council will not meet on July 1st but will next meet again on July 15th. He announced that there are a lot of things going on in Galesburg, including Railroad Days in two weeks, which is one of our long-lasting events, the Big Bang Boom event on July 4th, where he hopes everyone can turn out for the festive occasion. In addition, this coming Wednesday is Juneteenth, which is actually a federal holiday as of 2021, and we are very fortunate to be able to celebrate it in our city. He noted that as Council Member White mentioned, there are events at the public library and Park Plaza.

The Mayor also announced that concurrent with Railroad Days will be Lapanda Days, which will be partly in Galesburg and partly in Monmouth. This is a phenomenal event and one that he looks forward to each year. He will be posting information about these events on his Facebook page, and assumes the City and other entities will be posting the events as well so that everyone can get details. The Mayor also reminded everyone that it is PTSD month and as was noted earlier in the meeting, it's really important that we try to reduce if not eliminate the fireworks that are taking place throughout the City at irregular times during the month. He asked that people be cognizant and respectful of those individuals and animals that live in their neighborhood and do their best to constrain their desire for fireworks.

There being no further business, Council Member Dennis moved, seconded by Council Member Miller, to adjourn the regular meeting at 7:12 p.m.

Roll Call #17:

Ayes: Council Members Hix, Dennis, Miller, White, Acerra, Davis, and Cheesman, 7.

Nays: None

Absent: None

Chairman declared the motion carried.

Peter D. Mayor Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Release of Executive Session Minutes

SUMMARY RECOMMENDATION: It is recommended by the City Clerk and City Attorney that the City Council approve the Resolution to release minutes that are deemed no longer confidential, to not release certain minutes still deemed confidential and to destroy recordings from executive session minutes over eighteen months old.

BACKGROUND: The City Council has met at different times in Executive Session to discuss negotiations, compensation, discipline, performance, appointment, employment or dismissal of specific employees, probable or imminent litigation and land acquisition. Written minutes have been kept for all meetings. The Open Meetings Act states that minutes of closed meetings shall remain closed to the public until the public body determines that it is no longer necessary to protect the public interest or the privacy of an individual by keeping them confidential.

BUDGET IMPACT: None.

SUPPORTING DOCUMENTS:

1. Resolution
2. Schedules A and B
3. Copies of Released Executive Session Minutes

**RESOLUTION AUTHORIZING THE RELEASE OF
EXECUTIVE SESSION MINUTES**

WHEREAS, the Mayor and Council of the City of Galesburg have met from time to time in executive session for purposes authorized by the Illinois Open Meetings Act; and

WHEREAS, pursuant to the requirements of the Act the City Clerk has kept written minutes of all such executive sessions; and

WHEREAS, pursuant to the requirements of 5 ILCS 120/2.06 (C), the Mayor and Council have met in closed session to review all closed session minutes; and

WHEREAS, the Council has determined that a need for confidentiality still exists as to the executive session minutes set forth on Schedule "A" attached hereto.

WHEREAS, Illinois Compiled Statutes, 5 ILCS 120/2/06 (C) provides that the verbatim record may be destroyed after 18 months after approval by the public body and if the public body approves the minutes of the closed meeting that meet the minutes requirements applicable to open meetings.

NOW THEREFORE, BE IT RESOLVED BY THE MAYOR AND COUNCIL OF THE CITY OF GALESBURG, KNOX COUNTY, ILLINOIS, as follows:

SECTION 1: The Executive Session Minutes from those meetings set forth on Schedule "A" attached hereto are hereby confidential, Schedule "B" are no longer confidential and will be released.

SECTION 2: Pursuant to Section 2.06(C) of the Open Meetings Act, the Clerk is further authorized to destroy the verbatim records of all Closed Meetings that have occurred more than 18 months from the date of this Resolution, the Council having approved written Minutes of all such meetings.

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

Approved this _____ day of July 2024 by a roll call vote as follows:

Roll Call #: _____

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Peter D. Schwartzman, Mayor

ATTEST:

Kelli R. Bennewitz, City Clerk

Executive Session Minutes
Confidential
Schedule A
July 15, 2024

October 21, 1985	Personnel
May 16, 1988	Personnel, Litigation
January 15, 1990	Personnel Evaluation
September 4, 1990	Personnel Evaluation
December 16, 1991	Personnel Evaluation
April 4, 1994	Personnel
April 17, 1995	Negotiations
July 31, 1995	Personnel
September 18, 1995	Personnel, Negotiations
August 5, 1996	Litigation and Negotiations
February 17, 1997	Personnel
May 19, 1997	Pending Litigation, Property Acquisition/Sale and Negotiations
November 3, 1997	Pending Litigation
March 16, 1998	Personnel, Negotiations
August 3, 1998	Personnel
December 21, 1998	Personnel
January 4, 1999	Acquisition/purchase of Property
February 1, 1999	Personnel
March 1, 1999	Personnel
January 18, 2000	Property Acquisition
April 17, 2000	Property Acquisition & Release of Minutes
October 16, 2000	Land Acquisition
December 18, 2000	Personnel, City Manager Evaluation
July 2, 2001	Pending Litigation & Land Acquisition
February 4, 2002	Personnel
February 18, 2002	Pending Litigation & Personnel
March 26, 2002	Litigation
April 1, 2002	Pending Litigation
January 6, 2003	Personnel
July 7, 2003	Negotiations
August 4, 2003	Union Negotiations & Releasing Minutes
August 13, 2003	Union Negotiations
October 6, 2003	Union Negotiations
October 13, 2003	Litigation & Personnel
January 20, 2004	Personnel
January 26, 2004	Personnel
March 15, 2004	Personnel
August 2, 2004	Pending Litigation
January 18, 2005	Litigation

February 7, 2005	Negotiations
March 7, 2005	Negotiations
March 15, 2005	Personnel, Evaluation of the City Manager
April 12, 2005	Personnel, Evaluation of the City Manager
April 18, 2005	Setting the price for Sale of Property owned by the public body
June 6, 2005	Personnel, Evaluation of the City Manager
June 20, 2005	Personnel, Evaluation of the City Manager
July 5, 2005	Property Acquisition
August 15, 2005	Personnel
October 17, 2005	Negotiations
December 5, 2005	Personnel – City Manager Evaluation & Negotiations
December 19, 2005	Personnel – City Manager Evaluation
April 3, 2006	Negotiations
April 25, 2006	Negotiations
August 15, 2006	Personnel
September 26, 2006	Personnel
October 16, 2006	Personnel
October 24, 2006	Personnel
November 6, 2006	Personnel
August 6, 2007	Land Acquisition
January 17, 2008	Personnel, Evaluation of the City Manager
January 22, 2008	Pending Litigation & Land Acquisition
March 3, 2008	Purchase or lease of real Property
March 17, 2008	Purchase or lease of real Property
April 21, 2008	Sale and acquisition of Property
July 21, 2008	Sale and acquisition of Property
September 15, 2008	Collective Negotiating
October 22, 2008	Sale and acquisition of Property
October 29, 2008	Sale and acquisition of Property
November 12, 2008	Sale and acquisition of Property
November 24, 2008	Sale and acquisition of Property
January 14, 2009	Personnel, Evaluation of City Manager, Release of Executive Session Minutes, Sale or acquisition of Property
February 16, 2009	Personnel
June 1, 2009	Collective Negotiating
August 31, 2009	Personnel
September 16, 2009	Personnel
November 2, 2009	Collective Negotiating
December 7, 2009	Collective Negotiating
February 15, 2010	Collective Negotiating and Sale or acquisition of Property
March 1, 2010	Personnel
May 4, 2010	Sale or acquisition of Property

July 6, 2010	Personnel and Sale or acquisition of Property
July 19, 2010	Personnel
August 24, 2011	Personnel
August 30, 2010	Personnel
September 8, 2010	Personnel
November 1, 2010	Claim settlement
November 5, 2010	Personnel
November 12, 2010	Personnel
November 13, 2010	Personnel
November 17, 2010	Sale or acquisition of Property
September 19, 2011	Litigation
November 7, 2011	Litigation
January 23, 2012	Personnel
February 6, 2012	Litigation
March 5, 2012	Collective Negotiating
April 16, 2012	Collective Negotiating
July 16, 2012	Personnel
August 6, 2012	Collective Negotiating and litigation
August 20, 2012	Personnel and land acquisition
October 22, 2012	Purchase or lease of real Property
November 19, 2012	Sale or lease of Property and settlement of claims
January 23, 2012	Personnel
February 6, 2012	Litigation
March 5, 2012	Collective Negotiating
April 16, 2012	Collective Negotiating
July 16, 2012	Personnel
August 6, 2012	Collective Negotiating and litigation
August 20, 2012	Personnel and land acquisition
October 22, 2012	Purchase or lease of real Property
November 5, 2012	Collective Negotiating and purchase or lease of real Property
November 19, 2012	Sale or lease of Property and settlement of claims
November 26, 2012	Purchase or lease of real Property
December 3, 2012	Sale or lease of Property
December 17, 2012	Sale or lease of Property
January 7, 2013	Settlement of claims, Collective Negotiating, purchase or lease of real Property
February 4, 2013	Personnel and purchase or lease of real Property
February 18, 2013	Personnel
March 4, 2013	Litigation and Sale or lease of Property
March 11, 2013	Sale or lease of Property
April 14, 2013	Release of executive session minutes, Sale or lease of Property, and litigation
May 13, 2013	Sale or lease of Property
June 3, 2013	Litigation

July 1, 2013	Collective Negotiating
July 15, 2013	Property Acquisition
December 16, 2013	Personnel
January 6, 2014	Collective Negotiating and Property Acquisition
February 17, 2014	Personnel and litigation
March 3, 2014	Personnel and Property Acquisition
March 17, 2014	Personnel
April 7, 2014	Property Acquisition
May 19, 2014	Property Acquisition
June 16, 2014	Collective Negotiating
July 21, 2014	Property Acquisition and litigation
July 28, 2014	Property Acquisition and litigation
September 15, 2014	Property Acquisition
October 20, 2014	Sale of Property and litigation
October 27, 2014	Collective Negotiating and Property Acquisition
November 17, 2014	Purchase of Property
December 15, 2014	Collective Negotiating and litigation
February 2, 2015	Sale or lease of Property
February 16, 2015	Property Acquisition
March 16, 2015	Litigation
May 4, 2015	Settlement of claims, Property Acquisition, and litigation
May 18, 2015	Collective Negotiating
October 19, 2015	Settlement of claims
December 7, 2015	Litigation
December 21, 2015	Personnel
February 15, 2016	Litigation
March 21, 2016	Litigation
April 4, 2016	Litigation
June 6, 2016	Litigation
June 20, 2016	Personnel
August 1, 2016	Property Acquisition
November 21, 2016	Litigation and personnel
April 17, 2017	Personnel
June 5, 2017	Personnel
July 3, 2017	Property Acquisition
July 17, 2017	Litigation
August 7, 2017	Litigation
August 21, 2017	Collective Negotiating, Property Acquisition
October 2, 2017	Collective Negotiating, litigation
November 20, 2017	Collective Negotiating
December 18, 2017	Personnel and Collective Negotiating
January 2, 2018	Personnel
January 16, 2018	Personnel
February 5, 2018	Collective Negotiating

March 5, 2018	Personnel
March 19, 2018	Personnel and Property Acquisition
March 26, 2018	Personnel and Property Acquisition
April 16, 2018	Collective Negotiating
May 21, 2018	Litigation
September 4, 2018	Litigation
November 5, 2018	Litigation
January 24, 2019	Litigation and Property Acquisition
February 4, 2019	Personnel
February 18, 2019	Personnel
March 4, 2019	Personnel
March 18, 2019	Personnel and litigation
April 1, 2019	Personnel
May 6, 2019	Personnel and litigation
June 3, 2019	Litigation
November 4, 2019	Personnel
December 2, 2019	Personnel
December 16, 2019	Personnel
January 6, 2020	Personnel
January 21, 2020	Personnel
March 2, 2020	Personnel
July 27, 2020	Litigation
September 21, 2020	Collective bargaining and litigation
November 16, 2020	Collective bargaining
December 7, 2020	Property Acquisition
February 1, 2021	Collective bargaining
March 1, 2021	Litigation
March 29, 2021	Personnel
May 17, 2021	Collective bargaining
July 6, 2021	Litigation
July 26, 2021	Collective bargaining and litigation
September 7, 2021	Collective bargaining and Property Acquisition
March 7, 2022	Litigation and release of executive session minutes
April 4, 2022	Personnel
May 2, 2022	Property Acquisition and Sale of Property
June 6, 2022	Litigation
August 15, 2022	Personnel
August 17, 2022	Personnel
August 24, 2022	Personnel
September 6, 2022	Personnel
November 14, 2022	Litigation and personnel
December 5, 2022	Personnel
December 17, 2022	Personnel
February 6, 2023	Litigation
March 6, 2023	Litigation and Property Acquisition

May 15, 2023	Property Acquisition and personnel
June 5, 2023	Personnel
June 12, 2023	Personnel
July 12, 2023	Personnel
August 21, 2023	Litigation and personnel
September 5, 2023	Litigation and personnel
September 11, 2023	Litigation and personnel
September 18, 2023	Collective Negotiating
November 6, 2023	Litigation
February 19, 2024	Property Acquisition
April 1, 2024	Collective Negotiating
April 15, 2024	Sale of Property

Executive Session Minutes
No Longer Confidential
Schedule B
July 15, 2024

March 21, 2005	Property Acquisition and setting the Sale price of Property
May 19, 2008	Property Acquisition
May 18, 2009	Property Acquisition
September 14, 2009	Sale or Property Acquisition
March 15, 2010	Sale or Property Acquisition
April 26, 2010	Property Acquisition
May 24, 2010	Setting of purchase price or lease of real Property for the use of the public body
May 7, 2012	Property Acquisition and claim settlement
December 3, 2012	Sale or lease of real Property
May 6, 2013	Property Acquisition, Sale of Property and possible litigation
May 13, 2013	Sale of Property
May 20, 2013	Property Acquisition and Sale of Property
August 5, 2013	Property Acquisition
August 19, 2013	Property Acquisition
October 21, 2013	Property Acquisition
November 4, 2013	Property Acquisition
November 18, 2013	Property Acquisition and Sale of Property
May 20, 2019	Personnel and litigation
December 21, 2019	Sale of Property
February 17, 2020	Personnel and litigation
April 5, 2021	Litigation, Property Acquisition, Personnel, Collective Bargaining
March 21, 2022	Personnel
April 26, 2022	Personnel
December 5, 2022	Personnel
December 19, 2022	Personnel
July 13, 2022	Personnel
July 18, 2022	Property Acquisition
July 21, 2022	Personnel
July 25, 2022	Personnel
August 10, 2022	Personnel
August 12, 2022	Personnel
January 17, 2023	Property Acquisition & Personnel
March 20, 2023	Property Acquisition

Executive Session Minutes Galesburg City Council
Erickson Conference Room
March 21, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Manager Todd Thompson, City Attorney Bradley Nolden, and City Clerk Kelli Bennewitz.

Mayor Schwartzman called the meeting to order at 7:27 p.m.

City Attorney Brad Nolden announced that the City Council has convened into Executive Session for the purposes of discussing employment matters for Todd Thompson, City Manager (5 ILCS 120/2 (c) (1)).

City Manager Thompson reported that he has officially given his resignation effective May 15, 2022. Two items he would like to discuss with Council include an interim city manager and managing the recruitment process for a new appointment.

Thompson stated that there are typically two approaches to providing an interim. His recommendation is to appoint Wayne Carl as the interim city manager. He noted that he has spoken to Carl and he is willing to take on this role; however, he is not interested in the position permanently. He also noted that it would be difficult for Carl to be the Public Works Director and the interim, and that he would likely be relying heavily on Brad Nolden, Gloria Osborn, Aaron Gavin, and other Department Directors.

Another approach would be to hire an interim from outside our organization. If this option is a consideration, he would recommend hiring one that has experience as a city manager. He would also suggest contracting with a firm that provides professional managers to serve in this role.

The City Manager stated that similar to providing for an interim, the recruitment process can be managed in-house or by a firm that specializes in recruiting city managers and public administrators. He noted that he would strongly recommend using an outside firm to assist with the hiring process and to approve moving forward with a request for proposal. Thompson stated that the Council could expect to pay between \$25,000 and \$30,000 for such a firm, as well as additional costs for the reimbursement of any travel expenses for final candidates.

He added that search firms will usually assist with finding a candidate until the Council selects someone to hire. If no one is identified during the initial process, it will be repeated without a fee, except for direct expenses (advertising, travel). Firms will also usually provide a 12-month guarantee if a candidate leaves or is terminated during that period of time.

He noted that he is aware of cities trying to do recruitment themselves to save money, fail, and then hire a consultant. This looks bad and wastes a great deal of time. Experience working in Illinois is something that should be considered.

The consensus of the Council was to issue an RFQ with a ten-day turnaround so that an approval can be put on an April agenda. The Council was also in agreement to appoint Wayne Carl as the Interim City Manager but that any questions about his qualifications or the process should be sent to the Mayor by Tuesday, March 29th.

[REDACTED]

[REDACTED]

City Manager Thompson left the meeting at 7:45 p.m.

The consensus of the Council was to provide an increase of 2.5 percent, similar to other employees, and to provide it retroactively for 2021 and January 2022.

[REDACTED]

Council Member Dennis moved, seconded by Council Member Hix, to approve the minutes from the March 7, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

There being no further business, Council Member Smith-Esters moved, seconded by Council Member White, to return to the regular session Council Meeting at 7:55 p.m.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
April 26, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Manager Todd Thompson, Interim City Manager Wayne Carl, Mark Peterson, and City Clerk Kelli Bennewitz.

Mayor Schwartzman called the meeting to order at 6:02 p.m.

The Mayor opened the meeting by stating that the City has an exciting opportunity in front of them and wished Todd Thompson the best of luck in Rock Island. He noted that he has not been through a CM recruitment process before but that it will be an important job for the entire Council. He hopes to get diverse views and feels that GovHR is extremely capable to assist with the process.

Mark Peterson, Vice President, GovHR, introduced himself and thanked the City for the trust in their company. He noted that he is delighted to begin the process with Galesburg and that it would likely be one of the most important decisions the Council can make.

Peterson reviewed the following schedule with Council Members (dates subject to change). He noted that most of his communication will be with the Mayor. Peterson briefly described the sections of the recruitment schedule. A copy of the schedule has been attached to this record.

April 26

Recruitment Kick-Off Meeting with the Mayor and City Council. Consultant to present preliminary draft of the recruitment schedule.

April 28 - May 6

Consultant to conduct individual interviews with the Mayor and each member of the City Council. Consultant also to interview other key stakeholders as identified by the Council such as senior City staff.

May 6

Finalize recruitment schedule based upon Council direction.

May 9

Based upon interviews with the Mayor, Council, and other stakeholders, the consultant will develop a Candidate Profile for Council review and comment.

May 13

Consultant to transmit initial draft of Position Announcement, along with a recommended advertising source list, to the Mayor & City Council.

May 13

Consultant to begin drafting Recruitment Brochure

May 18

Receive comments from the Mayor and City Council. on the draft Position Announcement and revise the document accordingly.

May 19

Post Position Announcement with all authorized advertising sources Including professional associations, job boards, newspapers, social media platforms, and the GovHR USA Career Center. Application deadline - June 20, 2022. Should expect between 20-30 applications.

May 23

Consultants to submit initial draft of Recruitment Brochure to the Mayor and Council for review and approval.

May 26

Receive comments from the Mayor and Council on the Recruitment Brochure and revise the document accordingly.

May 27

Post Recruitment Brochure. Links are added to other job postings. Council is encouraged to send the link for the brochure to their own contacts as well.

May 19 - June 29

Consultant to use a professional network to identify & contact potential candidates for the position. Also, direct solicitations will be sent to 400 to 600 potential candidates identified via the GovHR USA candidate database.

June 20

Application deadline. Peterson noted that approximately 60% of candidates will be from the midwest.

June 21 - July 4

Consultant to undertake comprehensive review of all applicants to identify most qualified candidates. All top tier candidates are interviewed by consultant (via Zoom) and preliminary background investigations and reference checks are Initiated.

July 11

Consultant to present Recruitment Report to the Mayor and City Council. City Council selects final candidates.

July 12

Final candidates are notified of their selection to advance In the process.

July 20 - 23

On-site interviews will be conducted with all final candidates.

July 25

Mayor and City Council convene a special meeting to deliberate and attempt to reach consensus on a final selection.

July 26 - 29

An employment offer is extended to the selected candidate and negotiations involving the employment agreement details are completed. If requested by the governing body, the consultants will assist the parties with the negotiation of the final terms and conditions of the employment agreement.


August 1

Mayor and City Council to formally approve the employment agreement with the new City Manager at this regular meeting of the Council. Tentative start date - September 6, 2022.

Peterson noted some logistics of each section of the process and that the schedule is fluid. Once a finalist is chosen, he will enlist a third party to do a background check and then the actual vote will be taken in a public Council meeting with the hope of unanimous approval. He also stated that if the new City Manager leaves for any reason within a year, they will do a follow-up search.

Discussion was held on involving other staff, such as Department Directors and possible other community stakeholders. Peterson stated that he would highly recommend that the management team be part of the process and that he plans to meet with senior staff to get their most desirable and important characteristics for a new CM as well. Any internal candidates would not be part of the process.

It was suggested that possibly the stakeholders involved could include a representative from the County, CUSD 205, Chamber of Commerce, etc. The Mayor inquired about public participation, and Council Member Wallace asked specifically about constituents from their Wards. Peterson stressed that regardless of the groups, he will not ask the candidates to be ranked but instead give their impressions only.


Peterson distributed a list of professional skills, competencies, and attributes that Council could consider important for the position of a chief executive or city manager. He asked that they rank their top five characteristics they want to see for a new Galesburg CM.

Discussion was held on preferred educational attainment and experience. Peterson noted that most CM candidates will be credentialed through ICMA and he recommended that preference be given that a candidate have at least 7-10 years of managerial experience in local government management.

City Manager Thompson's compensation was noted at \$160,000 and it was agreed upon that starting salary for a new CM should be between \$150,000-\$160,000, but that he would get comp data to the Council for their review. He would also suggest that a car allowance be looked at since it is typically standard, but probably remove the IMRF payment by the City that the current CM has currently. It was also proposed that relocation assistance be provided and that the Residency Rule be left as a requirement at this time.

Peterson stated that the group had covered a lot of ground and he thanked them for their time. He will talk with Cathy St. George about scheduling meetings and will get a list of possible stakeholders in the community from the City Manager.

Council Member Dennis moved, seconded by Council Member White, to approve the minutes from the March 21, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

There being no further business, Council Member Cox moved, seconded by Council Member Dennis, to return to the regular session Council Meeting at 8:12 p.m.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
July 13, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Kevin Wallace, Dwight White, Jaclyn Smith-Esters, and Sarah Davis, 5. Present via Phone: Council Members Bradley Hix, Wayne Dennis, and Larry Cox, 3. Also Present: City Clerk Kelli Bennewitz and Mark Peterson (GovHR).

Mayor Schwartzman called the meeting to order at 6:01 p.m.

City Council has convened into Executive Session for the purposes of the appointment, employment, compensations, discipline, performance, or dismissal of specific employees and the approval of the June 6, 2022, executive session minutes, 5 ILCS 120/2 (c) (1) and (21).

Council Member Wallace moved, seconded by Council Member Smith-Esters, to approve the minutes from the June 6, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Mark Peterson, GovHR Consultant, gave an overview of the application pool as follows:

Total number of applicants - 32

State / Country distribution:

Illinois - 14

Florida - 3

Ohio - 2

Nebraska - 2

Michigan - 2

Indiana - 1

Wisconsin - 1

North Carolina - 1

Nevada - 1

Massachusetts - 1

Kansas - 1

Oklahoma - 1

Oregon - 1

Pakistan -1

Number of Galesburg area applicants - 5

Number of internal applicants - 2

Applicants with experience as a City/County Manager/Administrator - 13

Applicants that are currently "in-transition" or currently unemployed - 7

Peterson noted that he was pleased with the quality of the candidates but was surprised at the smaller pool of applicants. He was estimating 35 or more, but that this size has been typical recently. He also stated that he had hoped for better diversity and also made the Council aware that he contacted several with direct outreach and that the advertisement went far and wide.

He stated that he asked all the presented applicants what attracted them to Galesburg and this position and many noted the stability and past tenures of city managers. He noted that elected bodies are getting more complex and political and that many city managers are seeing shorter tenures.

Peterson reported that candidates all have diverse backgrounds, some very seasoned and some he would consider "rising stars." Some had unconventional backgrounds or only had private sector experience. He noted that he puts candidates into two tiers. Tier 1 candidates are strong, seem to be a good fit, and check most of the boxes based on the Council's position profile. Tier 2 candidates usually have one concern or a lack of experience in his estimation.

Mayor Schwartzman stated that with this process, it is hoped that a consensus could be reached on five or more candidates for a Zoom interview. If less than that, possibly the candidates could be brought in for a direct interview.

Peterson reviewed each of the eleven candidates by tier in alphabetical order.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

The consensus of the Council was to invite the following candidates to a Zoom interview (alphabetical order):

[REDACTED]

Peterson stated that all will be invited to a Zoom interview, even the two local candidates. He would anticipate 7-8 questions for approximately 30 minutes. He asked that if Council Members have questions, they please submit them to him first. It was decided that the Council would hold the Zoom interviews on Thursday, July 21, 2022. The meeting will be called to order at 5:15 p.m. with the first interview starting at 5:30 p.m.

There being no further business, Council Member Smith-Esters moved, seconded by Council Member White, to return to the regular session Council Meeting at 7:46 p.m.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
July 18, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, and Sarah Davis, 6. Absent: Council Members Wayne Dennis and Larry Cox, 2. Also Present: Interim City Manager Wayne Carl, City Attorney Brad Nolden, and City Clerk Kelli Bennewitz.

Mayor Schwartzman called the meeting to order at 5:16 p.m.

City Attorney Brad Nolden noted that the City Council has convened into Executive Session for the purposes of property acquisition, 5 ILCS 120/2 (c) (5).

Interim City Manager Carl reported that the South Street storm sewer runs underneath a portion of a house located at 518 W. South Street. Recently, a section of the old brick storm sewer collapsed on the top, near the residence. On July 8th the City subsequently received a large amount of rain which washed out the dirt between the section of the sewer that had collapsed and the house nearby, which undermined the foundation of the house. He distributed copies of pictures to the Council.

City staff had already been in contact with the owners regarding renting the property due to the line of the sewer. There are no tenants in the home and it is his understanding that everything has been moved out and that the property is empty.

Due to the storm sewer running under a portion of the house, and the damage to the foundation of the house, it is proposed to purchase the house from the owners of the property, Calvary Baptist Church, for \$39,000. This will allow the City to demolish the house, as well as complete the planned South Street storm sewer reconstruction project without having to reroute the storm sewer around the house.

Interim City Manager Wayne Carl reminded Council that in April, the City Council approved an engineering services agreement for storm sewer replacement on South Street. Bids for the project are included on tonight's agenda. The project entails reconstructing a dilapidated brick storm sewer that runs under South Street, between Monmouth Boulevard and Holton Street.

He noted that he has had one demolition bid come in at \$30,000 but is waiting for two more. Once demolition takes place, he will be proposing to move the storm sewer back to its existing alignment that would save \$150,000 on the project.

City Attorney Nolden stated that a restriction will be placed on the property/permanent easement so that no building can take place in that location in the future (over the new storm sewer line).

There being no further business, Council Member White moved, seconded by Council Member

Wallace, to return to the regular session Council Meeting at 5:26 p.m.

Roll Call #2:

Ayes: Council Members Hix, Wallace, White, Smith-Esters, and Davis, 5.

Nays: None

Absent: Council Members Dennis and Cox, 2.

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
July 21, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Kevin Wallace, Dwight White, Jaclyn Smith-Esters, and Larry Cox, 5. Absent: Council Members Bradley Hix and Sarah Davis, 2. Present via Zoom: Council Member Wayne Dennis, 1. Also Present: City Clerk Kelli Bennewitz and Mark Peterson (GovHR).

Mayor Schwartzman called the meeting to order at 5:18 p.m.

The City Council convened into Executive Session for the purposes of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees and the approval of the July 13 and July 18, 2022, executive session minutes, 5 ILCS 120/2 (c) (1) and (21).

Council Member White moved, seconded by Council Member Smith-Esters, to approve the minutes from the July 13, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Dennis, Wallace, White, Smith-Esters, and Cox, 5.

Nays: None

Absent: Council Members Hix and Davis, 2.

Chairman declared motion carried.

Council Member Wallace moved, seconded by Council Member Smith-Esters, to approve the minutes from the July 18, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Dennis, Wallace, White, and Smith-Esters, 4.

Nays: None

Absent: Council Members Hix and Davis, 2.

Abstain: Council Member Cox, 1.

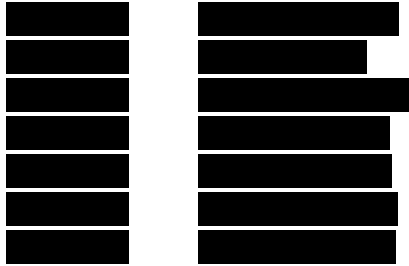
Chairman declared motion carried.

Council Member Bradley Hix joined the meeting via Zoom at 5:22 p.m.

Council Member Sarah Davis joined the meeting at 5:27 p.m.

Mark Peterson, GovHR, welcomed everyone and explained the process and the agenda for the evening. He provided each Council Member with a City Manager Candidate Interview Questionnaire in order to take notes. Each Council Member will ask the same question for each candidate. He noted that there is a time constraint of 30 minutes for each so he will ask each candidate to be concise with their answers. If there is time at the end, he will offer time to each candidate to ask questions. He will direct the questions to the Mayor first.

The following is the schedule for the Zoom interviews:



The following interview questions were asked of each candidate:

1. Why do you want to be Galesburg’s City Manager?
2. Please describe for us the ideal role of the Mayor, Council Members, and City manager in a municipality operating under the Council-Manager Form of Government?
3. What is your understanding of the intent behind the “Defund the Police” movement and what are your thoughts about this idea?
4. As you know, in recent years our nation has become very polarized on many important issues. The Galesburg community, including the City Council, has not been immune to some of this divisiveness. Therefore, can you share with us some ways in which you might help to unite the Council and ultimately the community?
5. Please share with us any experience you have had in your current or past positions with developing and/or implementing environmental sustainability initiatives, and to what extent do you feel it is important for municipalities to be proactive in creating and maintaining a clean and healthy local environment?
6. What are some common mistakes that City Managers make?
7. Please describe your style of communication, and specifically comment on how your communication approach would align with the value that we place on openness and transparency?
8. Galesburg is a culturally, racially, and socio-economically diverse community. As our City Manager, please explain how you would work to ensure that our local government is inclusive, attentive, and responsive to all members of our community?

City Clerk Bennewitz note: Candidate interview answers will not be printed into the minutes. A verbatim recording of the interviews will be kept in the City Clerk’s office as well as a copy of each candidate’s questionnaire from the interview.

After the interviews, Peterson inquired about proceeding. The Mayor noted that since the Work Session was canceled for Monday evening, Council could meet to review City Manager candidates at 5:30 p.m. instead. This would give Council time to review over the weekend and prepare to come back with their thoughts on Monday.

It was discussed that many Council Members graded each as they went through the process. Peterson reminded them that a “deep dive” background check will be completed on those chosen to move on, as well as checks on prior employment and references.

The Mayor stated that on Monday the Council will also need to decide on the interview process going forward and what people they would like involved, such as Department Directors, other staff, community stakeholders, civic and social groups. Dates for in-person interviews will also need to be determined.

Peterson noted that he would recommend two days for in-person interviews if four finalists are selected; Council could power through one day if there were three finalists.

Mayor Schwartzman stated that Mr. Peterson will have a scoring system that will be used with the Council Member's anonymous selections. He asked that everyone be respectful of the internal candidates and mindful of everyone's decision to support or not support a candidate.

Council Member Smith-Esters stated that she would like to revisit everyone's resumes. Council Member Cox added that he believes it is important to include the Department Directors as they will need to work with the City Manager. Mr. Peterson noted that he believes it is a good idea to involve staff also -- not as decision makers but in order to get their honest opinions. He also reminded the Council that there shouldn't be a rush to make a decision and that he would recommend a second interview once finalists are decided upon and not to make a choice based on one interaction.

The Mayor reminded the Council that there could be a possibility that once a candidate is selected, the terms of the contract will still need to be worked out which could be difficult in some cases. He noted that a person could also remove themselves from the running.

The consensus of the Council was to meet again on Monday, July 25, 2022, at 5:30 p.m.

There being no further business, Council Member Smith-Esters moved, seconded by Council Member Wallace, to return to the regular session Council Meeting at 9:23 p.m.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
July 25, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Clerk Kelli Bennewitz and Mark Peterson (GovHR).

Mayor Schwartzman called the meeting to order at 5:32 p.m.

The City Council convened into Executive Session for the purposes of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees and the approval of the July 21, 2022, executive session minutes, 5 ILCS 120/2 (c) (1) and (21).

Mark Peterson distributed forms to the Council Members and asked them to vote/rank their top five candidates. He also noted that he did not need to have the Council Members' names. The Mayor stated that it is his hope that they can get the list of finalists down to three or four candidates for in-person interviews. Once the list is established, Council can discuss the process, dates, and schedule.

Council Member Cox stated that it is unlikely that there will be one candidate that everyone agrees on but that after interviewing hundreds of candidates over fifteen years, sometimes a candidate can be agreed upon based on qualifications or what the Council is looking for though they may not fit "the one" designation. Council Member Cox related to the Council his thoughts on each of the candidates in terms of experience, answers to questions during the Zoom interview, communication style, etc.

Other Council Members also gave their opinions on candidates. Mayor Schwartzman stated that he was pleased to have everyone in attendance to share and commended everyone for speaking their minds. He added that it will be important to build consensus on a candidate but that everyone needs to have an open mind and reiterated that everyone is dedicated to the community. He also noted that GovHR is a top-notch firm, along with Mr. Peterson, who will help lead the Council through this process and reach a consensus.

Council Member Wallace stated that they will need to come to the best conclusion but knows that one candidate likely won't satisfy everyone. He also reminded everyone that this decision will be life changing for the candidate as well. Council Member White stated that each Council Member will look at different things, such as how they deal with diversity.

The Mayor stated that each Council Member has life history that will come into play when deciding on a candidate and that he hopes everyone will respect each other's opinions and that coming to consensus will be critically important, which will be his role to facilitate.

Mark Peterson reviewed the results with the Council as follows. He also explained that he has

assigned them point values based on their rankings from Council:

[REDACTED]

Peterson stated that he believes they are all good candidates, all did well in the Zoom interviews, and have presented themselves well. He added that he believes they could all do the job, but now Council needs to find the right fit.

The consensus of the Council was to invite the top four candidates to Galesburg for in-person interviews. Mr. Peterson distributed a copy of a draft schedule which would include interviewing two candidates per day.

The Mayor inquired about a Community Panel and the size of members. It was discussed that each Council Member could nominate a person and then contact them to gauge their interest and availability. It will need to be made clear that both the Community Panel and the Department Head panel will not be rating or ranking the candidates. Instead, they will be providing their feedback and thoughts on each to Mr. Peterson.

It was also noted that with having an internal candidate it will be important to be fair to all. Mr. Peterson stated that having an internal candidate can be tricky and that friends of that person will want to be avoided for the Community Panel.

[REDACTED]

Discussion was held on dates for the interviews and it was decided to set the dates for Wednesday, August 10th, and Friday, August 12th.

Council Members Hix and Dennis left the meeting at 7:15 p.m.

Council Member Smith-Esters moved, seconded by Council Member White, to approve the minutes from the July 21, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Wallace, White, Smith-Esters, Davis, and Cox, 5.

Nays: None

Absent: Council Members Hix and Dennis, 2.

Chairman declared motion carried.

There being no further business, Council Member Cox moved, seconded by Council Member Davis, to return to the regular session Council Meeting at 7:16 p.m.

Roll Call #3:

Ayes: Council Members Wallace, White, Smith-Esters, Davis, and Cox, 5.

Nays: None

Absent: Council Members His and Dennis, 2.

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
August 10, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Dwight White, Jaclyn Smith-Esters, and Larry Cox, 6. Absent: Council Members Kevin Wallace and Sarah Davis, 2. Also Present: City Clerk Kelli Bennewitz and Mark Peterson (GovHR).

Mayor Schwartzman called the meeting to order at 4:10 p.m.

The City Council convened into Executive Session for the purposes of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees and the approval of the July 25, 2022, executive session minutes, 5 ILCS 120/2 (c) (1) and (21).

Council Members Wallace and Davis entered the meeting at 4:16 p.m.

Council Member Wallace moved, seconded by Council Member Smith-Esters, to approve the minutes from the July 25, 2022, executive session meeting.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

City Clerk Bennewitz note: A complete synopsis of interview answers and comments for each candidate would not be printed into the minutes. A verbatim recording of the candidate discussions will be kept with the copy of the minutes. Consensus and action taken will be noted.

Final candidates interviewed:

Wednesday, August 10, 2022

- [REDACTED]

Friday, August 12, 2022

[REDACTED]

The following questions were asked of each candidate:

1. Based upon your experience and knowledge, how does a municipal government best communicate with the community?

2. What would be your three most important goals in your first year as Galesburg's City Manager?
3. How do you think Galesburg can most effectively increase its population?
4. What new revenue sources might the City of Galesburg not yet have explored fully?
5. You have worked with a number of local government elected bodies during your career. Can you describe for us one of the more challenging governing bodies that you have experienced and, conversely, one of the least challenging?
6. What sort of a role, if any, should a municipality play in educating and entertaining its youth?
7. Climate change policy has become the focus of intense debate in Congress. At the municipal level, is there anything that we can or should do to address climate change?
8. Cities routinely apply for funds from state and federal sources? Are there any other external sources of funds that Cities should pursue and how can a municipality maximize all opportunities from potential external funding sources?
9. When balancing a budget, do revenues or expenses take priority?
10. The job of a City Manager can be very demanding and stressful. Therefore, how do you relax and unwind after a hectic day at work?
11. Under what circumstances should a City bond for a capital project and what are some of the most important things to consider when making a decision to use debt financing?
12. The City of Galesburg is blessed with a group of talented and seasoned leadership team members. What is the secret to building an effective management team with managers who you essentially inherited from a previous administration?
13. Please define for us the term "Community Policing". Do you support this approach to local law enforcement and please explain why or why not?
14. Tell us about any experience you have had with Downtown redevelopment activities, and can you contrast the different challenges associated with urban redevelopment versus greenfield development?
15. Even though the City of Galesburg has operated under the Council-Manager form of government since the 1950's, we still encounter residents who do not understand the fundamentals of the form. So, when you encounter such residents, how would you explain the Council-Manager Form of Government to them?
16. As the City Manager, how would you keep the members of the Council informed about important matters?
17. As our City Manager, share with us how you would approach the following situation: The bids for an important capital improvement project, that is very popular among the members of the Council and the community, have come in higher than expected creating a budget shortfall. What would you do?
18. How do you handle an employee who is consistently underperforming?
19. How can a municipality best handle nuisance violations? Does a "complaint-based" system make the most sense?
20. What are your thoughts or philosophies with respect to offering public incentives or inducements such as tax waivers, tax rebates, grants, public improvements, fee waivers, tax increment financing, etc. to attract private development investment to the community?
21. What has been your experience in the development and execution of a strategic plan? Do you feel that a strategic plan is important for a community and, if so, please explain why?

22. Share with us your philosophies regarding customer service. How would you attempt to instill those philosophies into the practices of all City of Galesburg employees?
23. Share with us your thoughts on the use of social media by municipalities.
24. As you know, well run municipalities maintain a prudent level of unallocated reserve funds to meet unexpected cash flow needs. These reserves are often referred to as a "Rainy Day Fund". Most people think of a proverbial "Rainy Day" as the result of a catastrophic event such as a tornado, a mass flood, or a major fire. However, there are some who would also consider a "Rainy Day" to be a major change in one or more of the community's economic or demographic indicators. How do you define a "rainy day"?

A motion was made by Council Member Dennis, seconded by Council Member Wallace, to recess the Executive Session meeting to Friday, August 12, 2022, at 4:00 p.m.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

The meeting was called back to order at 4:15 p.m.

The following two candidates were interviewed:



The Mayor reported that Mark Peterson would be sending the Council information on the candidates in preparation for the Executive Session meeting on Monday.

There being no further business, Council Member Dennis moved, seconded by Council Member White, to return to the regular session Council Meeting at 7:32 p.m.

Roll Call #3:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
December 19, 2022

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Manager Gerald Smith (via Google Meet), City Clerk Kelli Bennewitz, Public Works Director Wayne Carl, and Interim City Attorney Paul Mangieri, Finance & IS Director Gloria Osborn, and Human Resources Generalist Jessica Pease.

Mayor Schwartzman called the meeting to order at 5:33 p.m.

The City Council convened into Executive Session for the purposes of discussing the appointment, employment, compensation, discipline, performance, or dismissal of specific employees 5 ILCS 120/2(c)(1), and Approval of the December 5, 2022, executive session minutes 5 ILCS 120/2(c)(21).

City Clerk Bennewitz noted that the City Council had not yet received the December 5th meeting minutes and asked that it be added to the next Executive Session agenda.

City Manager Smith stated that he had been contacted by Council Member Cox in relation to some possible rumblings in the City's organization due to salary increases for the several positions, specifically in Administration. He noted that those specific increases reflect a change of duties since the departure of Brad Nolden. The City Manager also stated that the positions in IT have not kept pace with current pay scales and that the employees are being recruited by outside agencies.

City Manager Smith stated that the City must remain competitive since many other employers are able to offer greater compensation as well as work-life balance opportunities and work from home options. He added that he would like to seek authorization to undertake a comprehensive compensation study for the City to assess where pay ranges are within the marketplace compared to other comparable communities.

He further stated that in a former community, a study was done and showed a 15-30% pay disparity in many positions. Furthermore, he noted that the last study done in Galesburg was in 1988-1989.

Council Member Smith-Esters stated that she is in favor of a study and cost of living increases, but wondered if these specific increases could wait. City Manager Smith noted that some positions are low and have had job offers.

Gloria Osborn, Finance & IT Director, stated that both [REDACTED] are in demand and have been offered other positions. The upgrades to an IT Manager and Systems Administrator will take into consideration their work load and demand within the City. The creation of a Junior Systems Administrator will allow for that person to learn the City's network

and servers.

Council Member Smith-Esters stated that she understood, but that others can't be overlooked.

Jessica Pease, Human Resources Generalist, stated that when Brad Nolden left in September, the remaining employees absorbed his duties as Administrative Services Director (a Department Director). She noted that all are capable of the extra duties, and it is a great opportunity for advancement.

Ms. Pease read the following wage increase recommendations for the Council from tonight's agenda:

Upgrades the positions of:

- Bus Driver from (10 A) to (12 A)
- Handivan Driver from (7 A) to (11 A)
- Custodian I from (3 A) to (7 A)

Creates the positions of:

- IT Manager (26 EX)
- Senior Systems Administrator (26 EX)
- Junior Systems Administrator (22 EX)
- Administrative Services Manager (24 EX)
- Human Resources Manager (24 EX)
- Benefits & Risk Manager (24 EX)
- Relief Driver (12 A)
- Assistant City Manager & Public Works Director (33 EX)
- Assistant Public Works Director (32 EX)

Eliminates the positions of:

- IS Supervisor (24 EX)
- Network Administrator (22 EX)
- City Attorney/Administrative Services Director (34 EX)
- Executive Assistant (17 EX)
- Human Resources Generalist (19 EX)
- Benefits Coordinator (19 EX)

The City Manager explained that he would expect a salary study to take approximately 2–3 months, and comparable cities would obviously be used in the research. Council Member Smith-Esters noted that possibly salary increases could be retroactive to January 1, 2023, if warranted. City Manager Smith stated that a study is not the budget, but he would anticipate it would cost around \$20,000.

Council Member Cox stated that he realizes that employees would receive a 5% increase for 2023 but that these changes would incorporate a significant increase, some up to 50%. He feels that these changes should have been brought to the Council's attention prior to the approval

being placed on the agenda tonight.

Council Member Hix inquired about the last study and Council Member Cox, who was Public Works Director at that time, stated that it was shelved.

It was noted that this study would be for exempt and non-represented employees. AFSCME, Fire and Police positions fall under union contracts.

City Manager Smith noted that once the study is complete, it could show that some positions are overpaid; however, no current positions would be decreased but instead simply keep up with cost of living increases.

In light of this approval tonight and the morale of employees, it was discussed and suggested that correspondence go out to all City staff making them aware that a salary study would be forthcoming.

A motion was made by Council Member Smith-Esters, seconded by Council Member Dennis, to adjourn the Executive Session meeting and return to the Regular Meeting at 6:15 p.m.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
January 17, 2023

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace (via phone), Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Manager Gerald Smith, City Clerk Kelli Bennewitz, Public Works Director Wayne Carl, and Interim City Attorney Paul Mangieri

Mayor Schwartzman called the meeting to order at 8:46 p.m.

The City Council convened into Executive Session for the purposes of discussing the property acquisition 5 ILCS 120/2 (c) (5).

Wayne Carl, Public Works Director, distributed copies of a memo regarding the proposed purchase of property for solar and future water infrastructure.

Director Carl reported that City staff recently solicited proposals from solar companies to provide solar power to the West Main Street Water Division Pumping Station located at 920 W. Main Street. The City received two proposals, one that utilized an open field located just west of the pumping station, west of S. Arthur Avenue (1094 W. Main Street) and the other proposal that utilized the existing property at the water pumping station and included carports in order to have room to install the solar.

He noted that companies were allowed to submit either an onsite proposal or offsite proposal. The proposals anticipated saving about \$25,000 per year in energy costs by installing the solar. However, that savings included the companies paying for either the leasing (or purchase) of the property at 1094 West Main Street or the construction of carports on City-owned property by the solar company. If the City purchases the property, the City will receive either a lease amount for the property leased by the company or a reduced Power Purchase Agreement cost resulting in larger energy savings if a nominal lease amount is agreed to.

Director Carl also stated that the Water Division currently is evaluating the need to construct a new 5 million gallon reservoir due to the condition of the existing 5 million gallon reservoir. Due to space limitations, it may be necessary to construct a new reservoir offsite. The property at this location is large enough to accommodate both the solar array and new reservoir if needed. Its proximity to the existing water campus is advantageous. Given the projected cost savings for solar power and the need for additional space, he recommends the purchase of the West Main Street property and then rebid the solar project out so that all proposals would be based on installing their solar array on the 1094 West Main Street property, which would then be City owned. This would provide an “apples to apples” comparison. The proposed solar array would take up about 3.5 to 4 acres of the property and the remainder could be used to install additional water infrastructure.

City staff has had preliminary conversations with the 2nd Baptist Church who currently owns the property. The property contains just over 7 acres, which includes an old 2-story house that was built in 1880. The house is in very poor condition and would need to be demolished after it is acquired, which is estimated to be a \$15,000 cost over and above the purchase price of \$50,000. The Church is firm at \$50,000 (\$7,142.86/acre) for the property and is willing to sell it to the City. The cost savings in electricity would quickly pay back the amount required to purchase the property.

The consensus of the Council was to direct Administration to move forward with the purchase of the 7.06 acres of property from the 2nd Baptist Church in the amount of \$50,000 in order to utilize for installation of a solar array to provide solar power to the City's pumping station. Further, the excess property can be utilized to construct a future water reservoir as may be needed. The cost of the property will be paid back in less than two years in energy savings. It is anticipated to save \$625,000 over the 25-year power purchase agreement with the solar company.

A motion was made by Council Member Smith-Esters, seconded by Council Member Dennis, to adjourn the Executive Session meeting and return to the Regular Meeting at 8:56 p.m.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

Executive Session Minutes Galesburg City Council
Erickson Conference Room
March 20, 2023

Roll Call #1: Present: Mayor Peter Schwartzman, Council Members Bradley Hix, Wayne Dennis, Kevin Wallace, Dwight White, Jaclyn Smith-Esters, Sarah Davis, and Larry Cox, 8. Also Present: City Manager Gerald C. Smith, Interim City Attorney Paul Mangieri, City Clerk Kelli Bennewitz, and Parks & Recreation Director Elizabeth Varner.

Mayor Schwartzman called the meeting to order at 7:40 p.m.

The City Council convened into Executive Session for the purposes of discussing Property Acquisition (5 ILCS 120/2(c)(5) and approval of the executive session minutes from the March 6, 2023, meeting (5 ILCS 120/2(c)(21).

Director Varner explained that the property in question for acquisition is an empty lot located in the west 99 feet of Lot 1 of the five acre lot next to the Dale Kelley Tot Lot. This property is in the estate of Gerald R. Pulley, Sr. who is deceased. A map of the property was distributed.

She noted that the assessed value of the lot is \$806, making the market value approximately \$2,580. She has met with Barbara Hicks and Michele Pulley, co-executors for the estate, regarding the purchase of the property, which would allow for better use of the development and expansion of the lot.

The consensus of the Council was to authorize moving forward with negotiating for the purchase of the parcel, up to \$5,000. Council Member Wallace noted his abstention due to being related to the family.

Mayor Schwartzman noted that the minutes from the March 6, 2023, meeting will be approved at a later date.

A motion was made by Council Member Wallace, seconded by Council Member White, to adjourn the Executive Session meeting at 7:52 p.m.

Roll Call #2:

Ayes: Council Members Hix, Dennis, Wallace, White, Smith-Esters, Davis, and Cox, 7.

Nays: None

Absent: None

Chairman declared motion carried.

Kelli R. Bennewitz, City Clerk

Approved

Peter D. Schwartzman, Mayor

Released

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Supplemental Motor Fuel Tax (MFT) Resolution for the Safe Routes to School project near King and Lombard School.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works and City Engineer recommend approval of the Supplemental Motor Fuel Tax Resolution for the Safe Routes to School project near King and Lombard School.

BACKGROUND: On April 1, 2024, the City Council approved a MFT resolution in the amount of \$100,000 for the City's share of the Safe Routes to School (SRTS) project near King and Lombard School. The City received \$250,000 in SRTS funds from the State for new sidewalk and curb ramps on Clay Street and Indiana Avenue between Farnham Street and Grand Avenue, sidewalk and curb ramp replacement on Locust Street between Clay Street and Webster Street, and sidewalk and curb ramp replacement on Conger Street between Locust Street and Farnham Street. Bids were recently opened for the project. A total of five (5) bids were received and the lowest bid was from Centennial Contractors of Moline, IL in the amount of \$407,609.00.

The original amount anticipated for the construction portion of the project was \$350,000. The \$250,000 in SRTS grant funds cannot be exceeded, therefore, the City is responsible for any additional funding needed for the project. To use additional MFT funds on the project, a supplemental MFT Resolution is required. City staff recommend approval of the supplemental MFT resolution in the amount of \$57,609.00 for the project. It is anticipated that the project will begin later this summer.

BUDGET IMPACT: There are sufficient funds in the Motor Fuel Tax fund for this work.

SUPPORTING DOCUMENTS:

1. Supplemental MFT Resolution



Resolution for Improvement Under the Illinois Highway Code

Is this project a bondable capital improvement?
[X] Yes [] No

Resolution Type: Supplemental, Resolution Number: [], Section Number: 22-02201-33-SW

BE IT RESOLVED, by the Council of the City of Galesburg, Illinois that the following described street(s)/road(s)/structure be improved under the Illinois Highway Code. Work shall be done by Contract.

For Roadway/Street Improvements:

Table with 5 columns: Name of Street(s)/Road(s), Length (miles), Route, From, To. Row 1: Various, 0.65, VAR, VAR, VAR

For Structures:

Table with 5 columns: 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

A Safe Routes to School project to construct and replace sidewalk and ADA ramps on Locust Street, Conger Street, Clay Street and Indiana Avenue.

2. That there is hereby appropriated the sum of Fifty seven thousand six hundred nine and 00/100 Dollars (\$57,609.00) 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, Clerk in and for said City of Galesburg

of Galesburg in the State aforesaid, and keeper of the records and files thereof, as provided by 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 April 01, 2024

IN TESTIMONY WHEREOF, I have hereunto set my hand and seal this 15th day of July, 2024

(SEAL, if required by the LPA)

Clerk Signature & Date

Approved

Regional Engineer Signature & Date Department of Transportation

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Bid recommendation, Public Safety Building Water Piping Replacement.

SUMMARY RECOMMENDATION: The City Manager, Fire Chief, and Purchasing Agent recommend the City Council approve a bid from Mechanical Services of Galesburg Inc (Galesburg, IL) to replace water piping on the Fire Department side of the Public Safety Building in the amount of \$103,800.00.

BACKGROUND: The galvanized water lines in the distribution system in the Public Safety building are past their useful life and in need of complete replacement. The majority of the water lines are full of corrosion creating small pin hole water leaks requiring several areas of piping to be repaired or replaced. Water piping located on the Central Fire Department side of the Public Safety Building is scheduled for replacement in 2024 and water piping located on the Galesburg Police Department side of the Public Safety Building is scheduled to be replaced in 2026.

Formal bid documents were developed and advertised in the Register Mail, made available on the city website and provided to known vendors for this type of project. Three bids were received as a result of this request. Mechanical Services of Galesburg Inc submitted the low and best bid in the amount of \$103,800.00 which includes a built-in general contingency allowance of \$10,000.00 and an asbestos abatement allowance of \$15,000.00. The contingency amounts are used to cover any change orders that are needed during construction. If the contingency is not fully needed for the project, the contract will be reduced by the amount of the unused contingency.

This project is scheduled to start the first week of August and the anticipated completion date is September 13, 2024. City staff recommend approval of this project.

BUDGET IMPACT: There are sufficient funds in the general fund for this planned purchase.

SUPPORTING DOCUMENTS:

1. Bid Tabulation



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

OWNER NAME: City of Galesburg

Bid Date: Wednesday, June 26, 2024

Bid Location: City Hall - Erickson Conference Room

Bid Time: 11:00am

PROJECT NAME: Public Safety Building - Water Piping Replacement

Project No.: 24-3008

BID TABULATION

Contractor	AMP Companies, Inc.	CAD Construction Inc.	Mechanical Service of Galesburg Inc			
Bid Bond/Security	X	X	X			
Addenda Acknowledged						
Addendum 1	X	X	X			
Addendum 2	X	X	X			
Base Bid + Allowances	\$111,000.00	\$109,700.00	\$103,800.00			
Allowance No. 1: General Contingency (\$10,000.00)	X	X	X			
Allowance No. 2: Asbestos Abatement (\$15,000)	X	X	X			

Respectfully Submitted By:

Cody N. Basham

June 27, 2024

Senior Architect

Date

Klingner & Associates, PC

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Bid recommendation, Backup Dispatch Center Renovations REBID.

SUMMARY RECOMMENDATION: The City Manager, Chief of Police, and Purchasing Agent recommend the City Council approve a bid from CAD Construction Inc (Tremont, IL) to renovate the backup dispatch center in the amount of \$372,400.00.

BACKGROUND: The Knox County Emergency Telephone System Board (ETSB) plans to renovate a city owned building, which requires upgrades and repairs to properly serve as a backup dispatch center. The scope of the base bid includes asbestos abatement, EIFS wall coating on the exterior of the building, roof replacement, new walls and doors, new casework, new interior finishes, plumbing system replacement, new electrical, and new data wire and jacks. An alternate bid was requested to include the cost to furnish and install a mini split AC system in the server room to be used as a backup cooling system to help alleviate any issues caused if the main HVAC system is down.

Formal bid documents were developed for the renovation of the building. In addition to being advertised in the Register Mail, this bid request was made available on the city website and provided to known vendors for this type of project. Five bids were received as a result of this request. CAD Construction Inc submitted the low and best base bid in the amount of \$359,000.00 which includes a built-in general contingency allowance of \$25,000.00 and a masonry repointing allowance of \$10,000.00. The contingency amounts are used to cover any change orders that are needed during construction. If the contingency is not fully needed for the project, the contract will be reduced by the amount of the unused contingency. CAD Construction Inc also provided an alternate bid in the amount of \$13,400.00 bringing the total amount for the project to \$372,400.00.

The Knox County Emergency Telephone System Board has approved funding for the entire project; therefore, there is no budget impact for the city. The project is anticipated to begin in August and be completed by November of 2024. City staff recommend approval of this project.

BUDGET IMPACT: None.

SUPPORTING DOCUMENTS:

1. Bid Tabulation

KLINGNER & ASSOCIATES, P. C.

Engineers • Architects • Surveyors

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

OWNER NAME: Knox County ETSB

Bid Date: Wednesday, June 26, 2024

Bid Location: City Hall, Erickson Conference Room, Galesburg, Illinois

Bid Time: 11:00 AM

PROJECT NAME: Backup Dispatch Center Renovation - REBID

Project No.: 23-3019

BID TABULATION

Contractor	Bishop Bros, Inc.	GIVSCO Construction Company	CAD Construction Inc.	Hein Construction Co, Inc.	AFE Construction, LLC	
Bid Bond or Certified Check	X	X	X	X	X	
Addenda Acknowledged						
Addendum 1	X	X	X	X	X	
Addendum 2	X	X	X	X	X	
Base Bid + Allowances	\$385,000.00	\$379,000.00	\$359,000.00	\$410,000.00	\$396,288.00	
Allowance No. 1: General Contingency (\$25,000.00)	X	X	X	X	X	
Allowance No. 2: Masonry Repointing (\$10,000)	X	X	X	X	X	
Alternate #1: IT Room Mini-Split System	\$12,000.00	\$10,500.00	\$13,400.00	\$10,000.00	\$13,979.00	
Bid Bid + Allowances + Alternate #1	\$397,000.00	\$389,500.00	\$372,400.00	\$420,000.00	\$410,267.00	

Respectfully Submitted By:

Cody N Basham

Project Manager Name

Klingner & Associates, PC

June 26, 2024

Date

**CITY OF GALESBURG
COUNCIL LETTER
JULY 15, 2024**

AGENDA ITEM: Bids for a Galesburg Sanitary District sanitary sewer main.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, City Engineer and Purchasing Agent recommend approval of the bid in the amount of \$1,143,791.00 from Miller Trucking and Excavating.

BACKGROUND: At the December 19, 2022 meeting, City Council approved a resolution of support authorizing the submittal of a Community Development Block Grant (CDBG) application to the State of Illinois for replacement of a sanitary sewer main as well as a cooperation agreement with the Galesburg Sanitary District (GSD). The City agreed to apply for the Community Development Block Grant on behalf of GSD for replacement of a 100 year old plus 18 inch diameter sewer that runs through yards and under homes between Maple and West Streets, north of North Street and south of Losey Street. GSD was not an eligible entity to apply for the on its own. An application requesting \$1.5 million in CDBG funds for the sewer work was submitted and the City was awarded the funding.

GSD utilized Bruner, Cooper, and Zuck to complete plans and bid specifications for the project and the project was recently advertised to contractors. A total of six (6) bids were received and the lowest bidder was Miller Trucking and Excavating of Silvis, IL in the amount of \$1,143,791.00. The bids were reviewed, and GSD and City staff recommend approval of the bid from Miller Trucking and Excavating.

The Western Illinois Regional Council (WIRC) will be responsible for completing all required grant documentation on behalf of the City and GSD. WIRC has many years of successful experience in administration of CDBG grants. There will be no cost to the City as 100% of the project costs will be covered by the grant and GSD if necessary.

BUDGET IMPACT: The City will receive reimbursement for all of the costs associated with this project.

SUPPORTING DOCUMENTS:

1. Bid Tabulation
2. Contract documents

CONTRACT

THIS AGREEMENT made this the 1st day of July, 2024, by and between Miller Trucking & Excavating (a corporation organized and existing under the laws of the State of Illinois) (~~a partnership consisting of _____~~) (~~an individual trading as _____~~) [Note 1] hereinafter called the "Contractor", and City of Galesburg hereinafter called the "Local Public Agency."

WITNESSETH, that the Contractor and the Local Public Agency for the considerations stated herein mutually agree as follows:

ARTICLE 1. Statement of Work. The Contractor shall furnish all supervision, technical personnel, labor, materials, machinery, tools, equipment and services, including utility and transportation services, and perform and complete all work required for the construction of the Improvements embraced in the Project; namely, Sanitary Sewer Replacement. [Note 2] and required supplemental work for the Sanitary Sewer Replacement project, all in strict accordance with the contract documents including all addenda thereto, numbered Add #1 & Add #2, dated 06/18/2024 and 06/24/2024, all as prepared by Bruner, Cooper & Zuck, Inc. acting and in these contract documents preparation, referred to as the "Engineer".

Special Notes:

Note 1. Strike out the two terms not applicable.

Note 2. Identify the principal items of Contract such as grading, paving, water mains, sewer lines, treatment facilities, etc.

ARTICLE 2. The Contract Price. The Local Public Agency will pay the Contractor for the performance of the Contract in current funds, for the total quantities of work performed at the *unit prices* stipulated in the Bid for the several respective items of work completed subject to additions and deductions as provided in Section 109 hereof.

Alternate Pricing Techniques: In the event the statutory provisions require the contract price to be a fixed sum, in the absence of an approved form, the following should be substituted for Article 2 above.

~~"ARTICLE 2. The Contract Price. The Local Public Agency will pay the Contractor for~~
the performance of the Contract, in current funds, subject to additions and deductions as provided in Section 109 hereof, the sum of
One Million, One Hundred Forty three thousand, seven hundred ninety one Dollars
(\$ 1,143,791.00)."

**IL Department of Commerce & Economic Opportunity
Community Development Block Grant Program (CDBG)
Davis Bacon Labor Standards Provisions**

ARTICLE 3. The Contract. The executed contract documents shall consist of the following components:

- a. This Agreement
- b. Addenda
- c. Invitation for Bids
- d. Instructions to Bidders
- e. Signed Copy of Bid
- f. General Conditions, Parts I and II
- g. Special Conditions
- h. Technical Specifications
- i. Drawings (*as listed in the Schedule of Drawings*)

This Agreement, together with other documents enumerated in this ARTICLE 3, which said other documents are as fully a part of the Contract as if hereto attached or herein repeated, forms the Contract between the parties hereto. In the event that any provision in any component part of this Contract conflicts with any provision of any other component part, the provision of the component part first enumerated in this ARTICLE 3 shall govern, except as otherwise specifically stated.

IN WITNESS WHEREOF, the parties hereto have caused this agreement to be executed in two (2) [Note 3] original copies on the day and year first above written.

Miller Trucking Excavating
(The Contractor)

By _____ [Note 4]
Title _____

City of Galesburg
(Local Public Agency)

By _____
Title Mayor

Special Notes:

Note 3. The number of copies to be executed by the parties must be stated in the agreement in the space provided. Such additional signed copies shall be prepared as may be required by the surety companies and others. All copies, including conformed copies, shall be compared and checked before distribution.

Note 4. Supply a description of the Contractor (e.g., proprietorship, partnership, corporation).

NOTICE OF AWARD

To: Miller Trucking & Excavating
3303 John Deere Road
Silvis, IL 61282

Project Description: Sanitary Sewer Replacement for Maple Street – Clark Street to West Street and Cedar Avenue, Galesburg, IL

The OWNER has considered the BID submitted by you for the above-described WORK in response to its Advertisement for Bids dated May 23rd, 2024, and information for Bidders.

You are hereby notified that our BID has been accepted for items in the amount of \$ 1,143,791.00.

You are required by the Information for Bidders to execute the Agreement and furnish the required CONTRACTOR'S Performance BOND, payment BOND and certificates of insurance within ten (10) calendar days from the date of the Notice to you.

If you fail to execute said Agreement and to furnish said BONDS with ten (10) days from the date of this Notice, said OWNER will be entitled to consider all your rights arising out of the OWNER'S acceptance of your BID as abandoned and as a forfeiture of your BID BOND. The OWNER will be entitled to such other rights as may be granted by law.

You are required to return an acknowledged copy of this NOTICE OF AWARD to the OWNER.

Dated this 1st day of July, 2024

City of Galesburg
Owner
By: _____
Title: Mayor

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE OF AWARD is hereby acknowledged

By: _____
This the _____ day of _____,
By: _____
Title: _____

NOTICE TO PROCEED

To: Miller Trucking & Excavating

3303 John Deere Road

Silvis, IL 61282

Project: Sanitary Sewer Replacement for

Maple Street – Clark Street to

West Street & Cedar Avenue

You are hereby notified to commence WORK in accordance with the Agreement dated July 1st, 2024, on or before July 10, 2024, and you are to complete the WORK within 300 consecutive calendar days thereafter. The date of completion of all WORK is therefore April 28, 2025.

City of Galesburg

Owner

By: _____

Title: Mayor

ACCEPTANCE OF NOTICE

Receipt of the above NOTICE TO PROCEED

is hereby acknowledged by _____

this the _____ day of

_____, _____

By _____

Title _____

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Acceptance of donated bus shelter at the Galesburg Public Library, located on West Simmons Street between Academy and West Street, to the City of Galesburg.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development and the Transit Manager recommend acceptance of the donated bus shelter from the Galesburg Public Library.

BACKGROUND: The Galesburg Public Library Board of Trustees voted in July of 2022 to purchase, install and donate a new bus shelter to be placed on West Simmons Street between Academy and West Street. At the time, they reached out to City of Galesburg Public Transportation staff to discuss their intent and ask for placement suggestions. The Public Transportation Advisory Commission met in July of 2022 and recommended approval of the placement and donation of the new bus shelter on West Simmons Street to conform with existing routes.

As the new library is now in service, the library board has requested that the donation be made official and accepted.

BUDGET IMPACT: There is no budget impact as the City will be receiving a donation, however, Fund 30 would pay for any future repairs.

SUPPORTING DOCUMENTS:

1. Picture of Bus Shelter



**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Acceptance of Amendment One for State of Illinois Grant Agreement CAP-22-1222-FED.

SUMMARY RECOMMENDATION: The City Manager, Director of Community Development, and the Transit Manager recommend acceptance of Amendment One for State of Illinois Grant Agreement CAP-22-1222-FED.

BACKGROUND: In August of 2022, the State of Illinois authorized a grant agreement utilizing Federal funds in the amount of \$900,000 to the City of Galesburg for the purchase of two heavy-duty transit buses. The City began looking for existing bus purchases in which we would be able to “piggy-back” off of an existing, approved bid with required Federal guidelines met.

A grant agreement was found in the State of Washington for the purchase of Gillig buses. City staff reached out to Gillig to begin conversations on what the costs of buses would be as well as delivery time frame. Informal conversations with the sales representative revealed that current bus pricing would only allow for the City to purchase one bus and there were no guarantees when the bus might be built.

Taking the above information into consideration, City staff inquired with IDOT and requested an amendment in March of 2023 to be allowed to purchase para-transit passenger vehicles in lieu of heavy-duty buses. The benefit of this change for the City is that we would then be able to order buses from the State’s consolidated vehicle procurement program and we would be able to get newer buses into our aging fleet at a faster pace. Further, maintenance costs should be reduced as specialty repairs will not be as prevalent.

The amendment request has now been processed by IDOT and has been sent to Galesburg for approval along with an extension to the grant agreement to 12/31/27 to allow for the purchase and delivery of para-transit passenger vehicles. With the approval of this amendment, the City will coordinate with the State approved supplier to maximize the purchase of a combination of super-medium duty (22-passenger) and medium duty (14-passenger) paratransit vehicles to replace the aging fleet.

BUDGET IMPACT: There is no budget impact associated with approving the amendment to this grant agreement.

SUPPORTING DOCUMENTS:

1. Amendment 1 – CAP-22-1222-FED

AMENDMENT TO THE GRANT AGREEMENT



BETWEEN

**THE STATE OF ILLINOIS, DEPARTMENT OF TRANSPORTATION
AND
CITY OF GALESBURG**

The State of Illinois (State), acting through the undersigned agency (Grantor) and
CITY OF GALESBURG (Grantee)

(collectively, the "Parties" and individually, a "Party") agree that this Amendment (Amendment) will amend the Grant Agreement (Agreement) referenced herein. All terms and conditions set forth in the original Agreement and any subsequent amendment, but not amended herein, shall remain in full force and effect as written. In the event of conflict, the terms of this Amendment shall prevail.

The Parties or their duly authorized representatives hereby execute this Amendment.

Illinois Department of Transportation

City of Galesburg

By: _____
Signature of Omer Osman, Title Secretary of Transp.

By: _____
Signature of Authorized Representative

Date: _____
Signature of Designee
Date: _____
Printed Name: Jason Osborn
Printed Title: Director of OIPI
Designee

Date: 07/15/2024
Printed Name: Peter Schwartzman
Printed Title: Mayor
Email: pschwart@ci.galesburg.il.us

By: _____
Signature of Second Grantor Approver, if applicable
Date: _____
Printed Name: _____
Printed Title: _____
Second Grantor Approver

By: _____
Signature of Second Grantee Approver, if applicable
Date: _____
Printed Name: _____
Printed Title: _____
Email: _____
Second Grantee Approver
(optional at Grantee's discretion)

By: _____
Signature of Third Grantor Approver, if applicable
Date: _____
Printed Name: _____
Printed Title: _____
Third Grantor Approver

By: _____
Signature of Fourth Grantor Approver, if applicable
Date: _____
Printed Name: _____
Printed Title: _____
Fourth Grantor Approver

ARTICLE I
AWARD AND AMENDMENT INFORMATION AND CERTIFICATION

1.1. Original Agreement. The Agreement, numbered CAP-22-1222-FED, has an original term from 08/16/22 to 12/30/22.

1.2. Prior Amendments. Below is the list of all prior amendments to the Agreement (mark N/A if none):
Amendment Number: N/A, Effective Date: _____.

1.3. Current Agreement Term. The Agreement expires on _____, unless terminated pursuant to the Agreement.

1.4. Item(s) Altered. Identify which of the following Agreement elements are amended herein (check all that apply):

- | | |
|---|--|
| <input checked="" type="checkbox"/> Exhibit A (Project Description) | <input checked="" type="checkbox"/> Award Term |
| <input type="checkbox"/> Exhibit B (Deliverables/Milestones) | <input type="checkbox"/> Award Amount |
| <input type="checkbox"/> Exhibit C (Contact Information) | <input type="checkbox"/> PART TWO (Grantor-Specific Terms) |
| <input type="checkbox"/> Exhibit D (Performance Measures/Std.) | <input type="checkbox"/> PART THREE (Project-Specific Terms) |
| <input type="checkbox"/> Exhibit E (Specific Conditions) | <input type="checkbox"/> Budget |
| | <input type="checkbox"/> Funding Source |
| | <input type="checkbox"/> Other (specify): _____ |

1.5. Effective Date. This Amendment shall be effective upon execution. If an effective date is not identified in this Paragraph, the Amendment shall be effective upon the last dated signature of the Parties.

1.6. Certification. Grantee certifies under oath that (1) all representations made in this Amendment are true and correct and (2) all Grant Funds awarded pursuant to the Agreement shall be used only for the purpose(s) described therein, including all subsequent amendments. Grantee acknowledges that the Award is made solely upon this certification and that any false statements, misrepresentations, or material omissions shall be the basis for immediate termination of the Agreement and repayment of all Grant Funds.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.

AMENDMENTS

ARTICLE II

The grant Agreement includes the following:
Purchase of two (2) heavy duty buses.

This amendment is for the following items: Extends the term end date of the agreement from 12/30/2024 to 12/31/2027 and modifies the scope line item in Exhibit A, to include procurement of Para-transit Passenger Vehicles.

Amendment details are as follows:

This Amendment deletes the original term of the agreement below.

Amending Article I. 1.4 Term

1.4 Term: This term shall be effective 7/1/2022 and shall expire on 12/30/2024 unless terminated pursuant to this agreement.

Cond. and replaces it with the following term of the agreement.

1.4 Term: This term shall be effective 7/1/2022 and shall expire on 12/31/2027 unless terminated pursuant to this agreement.

Amending Exhibit A- Project Description

This Amendment deletes the scope of Agreement below.

Agreement

Agreement scope is defined as Procurement of two (2) heavy duty buses.

Cond. and replaces it with the following scope of Amendment No.1.

Amendment No,1

Procurement of Para-transit Passenger Vehicles.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK.



2023

Annual Comprehensive Financial Report

Year Ended December 31, 2023

**Annual Comprehensive
Financial Report
of the City of Galesburg, Illinois**

For the Fiscal Year Ended December 31, 2023

Prepared by: Finance Department

City of Galesburg, Illinois

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June 21, 2024

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, 2023, 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 is a comprehensive picture of the City's financial transactions during the 2023 fiscal year published to fulfill that requirement. This report was prepared by the City's Finance Department. Responsibility for the completeness and reliability of the information within this report rests with City management.

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 assure 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, 2023, have been audited by Baker Tilly. An unmodified ("clean") opinion has been issued. The independent auditor's 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 central 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, public library, 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 2023 showed growth in key revenue sources such as the Food and Beverage tax, which increased 7.3%, the Hotel/Motel tax, which increased 5.7%, the Local Sales tax, which increased 1.9%, and the Videogame tax, which increased 7.4% from 2022.

On September 18, 2023, the City Council approved three ordinances establishing a Tax Increment Financing (TIF) district known as the Grand Avenue TIF (TIF 6) Redevelopment Project Area. Establishing TIF 6 is expected to help provide adequate infrastructure to aid in the development of new and expanding commercial businesses to provide employment opportunities for the region, provide adequate infrastructure to aid in improving the health, safety, and quality of life in commercial and residential neighborhoods within the area, and enhance the tax base for the City and all other taxing bodies.

The Housing Repair Assistance Program was created in June 2022 with the goal of providing financial assistance in the form of a grant (up to \$4,500) to low-to-moderate-income owner-occupied homes within the corporate limits of the City of Galesburg. This program was created to improve the condition of existing housing in Galesburg. The quality of the housing stock of Galesburg is a critical component of the quality of life for residents and directly impacts the City as a desirable location for new and potential residents and businesses. In 2023, \$84,381.18 of the program funds were spent and 21 housing projects were completed.

Long-term Financial Planning

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

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

Relevant Financial Policies

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

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

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

Tax Abatement Program

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

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Galesburg for its annual comprehensive financial report for the fiscal year ended December 31, 2022. This was the twenty-eighth 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, 2022

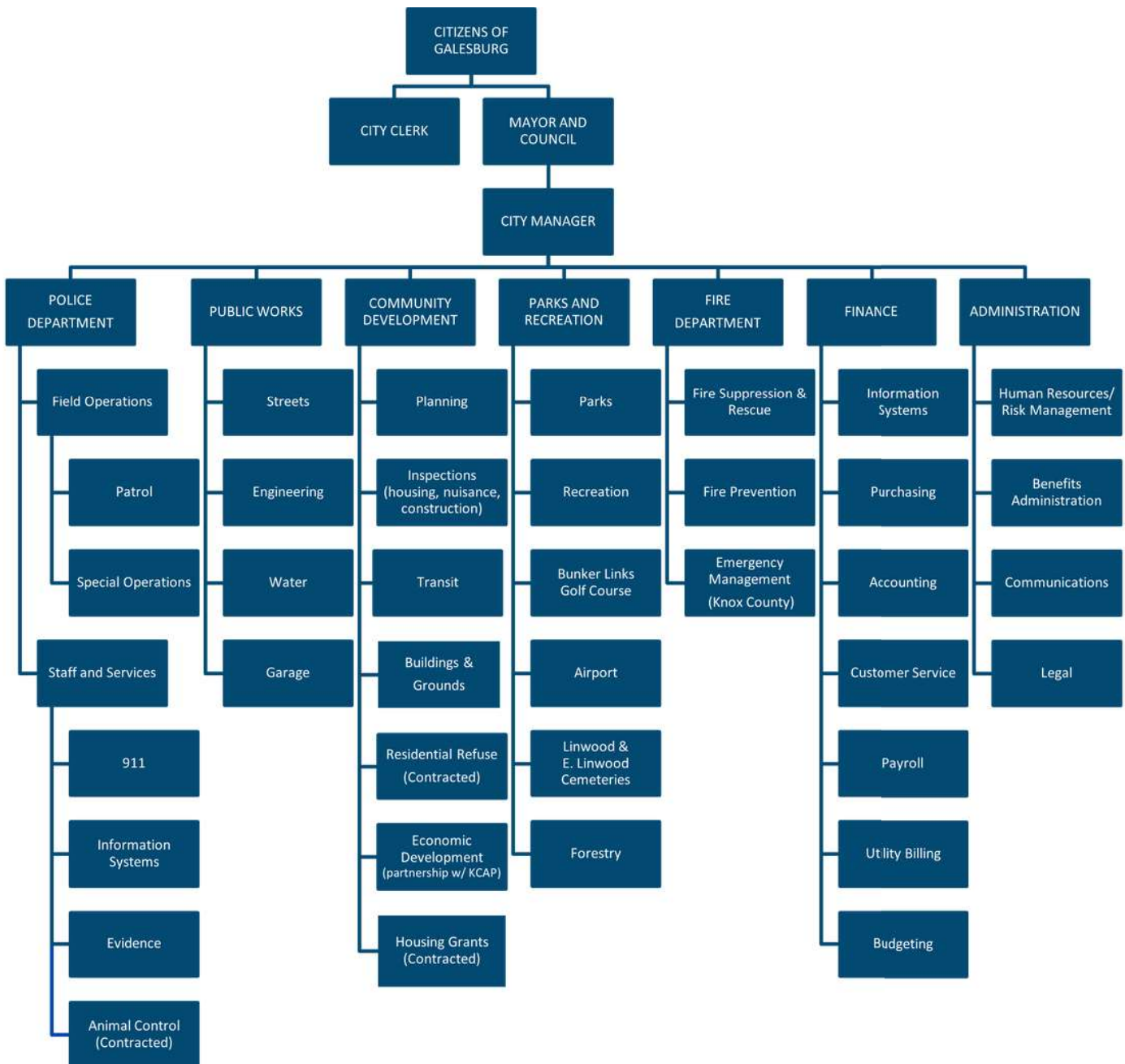
Christopher P. Morill

Executive Director/CEO

THE CITY OF GALESBURG

Organizational Structure

The City of Galesburg operates under the Council-Manager form of government, with a City Manager hired by the City Council to serve as the chief administrative officer. The City is made up of seven departments, which carry out the services and functions of city government.



City of Galesburg, Illinois

**Elected and Appointed City Officials
Year Ended December 31, 2023**

Elected Officials

Peter Schwartzman
Mayor

Council Members

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

Kelli Bennewitz
City Clerk

Gloria Osborn (as of 12/31/23)
City Treasurer

Appointed Officials

Eric Hanson
City Manager

Department Directors

Mike Doi, Director of Public Works
Gloria Osborn, Director of Finance and Information Systems (as of 12/31/23)
Steve Gugliotta, Director of Community Development
Don Miles, Director of Parks and Recreation
Russ Idle, Police Chief
Randy Hovind, Fire Chief

Independent Auditors' Report

To the Mayor and City Council of
City of Galesburg

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, 2023, 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, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Town of the City of Galesburg, which represents 2%, 5%, and 2%, respectively, of the assets/deferred outflows of resources, net position, and revenues of the governmental activities and 2%, 2%, and 2%, respectively, of the assets/deferred outflows of resources, fund balances/net position, and revenues/additions of the aggregate remaining fund information. We also did not audit the financial statements of the Galesburg Public Library Foundation, which represents 12%, 16%, and 8%, respectively, of the assets/deferred outflows of resources, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the Town of the City of Galesburg and the Galesburg Public Library Foundation are based solely on the report of the other auditors.

Basis for Opinions

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

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 21, 2024 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 21, 2024

City of Galesburg

Management's Discussion and Analysis
December 31, 2023
(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, 2023. 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 \$75.4 million (net position).
- > In total, net position increased by \$8.1 million.
- > As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$57.9 million, an increase of \$5.4 million in comparison with the prior year. Approximately \$10.3 million is available for spending at the government's discretion (unassigned fund balance).
- > General revenues accounted for \$40.7 million in revenue or 75 percent 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 percent of total governmental revenues of \$54.4 million.
- > The City had \$48.7 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 \$10.8 million, or 39.6 percent of total General Fund expenditures.
- > The City's total long-term debt, excluding compensated absences, net pension liability, and net OPEB liability, increased by \$3.5 million during the current year to \$24.3 million.

Overview of the Financial Statements

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

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

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

Government-wide financial statements

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

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

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

City of Galesburg

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

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

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

Fund financial statements

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

Governmental funds

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

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

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

City of Galesburg

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

Proprietary funds

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

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

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

Fiduciary funds

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

Notes to basic financial statements

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

Other information

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

City of Galesburg

Management's Discussion and Analysis
 December 31, 2023
 (Unaudited)

Government-Wide Financial Analysis

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

	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
Assets									
Current and other assets	\$ 78.0	\$ 79.5	(1.9)%	\$ 16.1	\$ 15.4	4.5%	\$ 94.1	\$ 94.9	(0.8)%
Capital assets	<u>84.7</u>	<u>81.8</u>	3.5%	<u>33.9</u>	<u>34.9</u>	(2.9)%	<u>118.6</u>	<u>116.7</u>	1.6%
Total assets	<u>162.7</u>	<u>161.3</u>	0.9%	<u>50.0</u>	<u>50.3</u>	(0.6)%	<u>212.7</u>	<u>211.6</u>	0.5%
Deferred outflows of resources									
Deferred outflows related to pensions and OPEB	22.3	30.1	(25.9)%	1.1	0.5	120.0%	23.4	30.6	(23.5)%
Deferred charge on refunding	-	-		0.6	0.7	(14.3)%	0.6	0.7	(14.3)%
Total deferred outflows of resources	<u>22.3</u>	<u>30.1</u>	(25.9)%	<u>1.7</u>	<u>1.2</u>	41.7%	<u>24.0</u>	<u>31.3</u>	(23.3)%
Liabilities									
Long-term liabilities	97.2	96.2	1.0%	13.5	13.5		110.7	109.7	0.9%
Other liabilities	<u>5.8</u>	<u>7.7</u>	(24.7)%	<u>2.7</u>	<u>2.9</u>	-6.9%	<u>8.5</u>	<u>10.6</u>	(19.8)%
Total liabilities	<u>103.0</u>	<u>103.9</u>	(0.9)%	<u>16.2</u>	<u>16.4</u>	(1.2)%	<u>119.2</u>	<u>120.3</u>	-0.9%
Deferred inflows of resources									
Property taxes levied for future periods	9.2	9.1	1.1%	-	-		9.2	9.1	1.1%
Deferred inflows related to leases	1.1	0.5	120.0%	-	-		1.1	0.5	120.0%
Deferred inflows related to pensions and OPEB	<u>31.4</u>	<u>43.7</u>	(28.1)%	<u>0.4</u>	<u>2.0</u>	-80.0%	<u>31.8</u>	<u>45.7</u>	(30.4)%
Total deferred inflows of resources	<u>41.7</u>	<u>53.3</u>	(21.8)%	<u>0.4</u>	<u>2.0</u>	-80.0%	<u>42.1</u>	<u>55.3</u>	-23.9%
Net position									
Net investment in capital assets	76.4	74.3	2.8%	23.4	23.3	0.4%	99.8	97.6	2.3%
Restricted	11.4	14.1	(19.1)%	-	1.1	(100.0)%	11.4	15.2	(25.0)%
Unrestricted	<u>(47.5)</u>	<u>(54.2)</u>	(12.4)%	<u>11.7</u>	<u>8.7</u>	34.5%	<u>(35.8)</u>	<u>(45.5)</u>	(21.3)%
Total net position	<u>\$ 40.3</u>	<u>\$ 34.2</u>	17.8%	<u>\$ 35.1</u>	<u>\$ 33.1</u>	6.0%	<u>\$ 75.4</u>	<u>\$ 67.3</u>	12.0%

City of Galesburg

Management's Discussion and Analysis
December 31, 2023
(Unaudited)

Normal Impacts

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

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

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

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

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

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

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

Current Year Impacts

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, total net position increased by \$8.1 million from \$67.3 million to \$75.4 million. The City's total assets and deferred outflows equal \$236.7 million. The City's total liabilities and deferred inflows equal \$161.3 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 \$47.5 million in 2023 as a result of recording the net pension liabilities for Police and Firefighters' pension plans and the net OPEB liability. The unrestricted balance for business-type activities of \$11.7 million may be used to meet the ongoing City obligations to their citizens and creditors.

City of Galesburg

Management's Discussion and Analysis
 December 31, 2023
 (Unaudited)

Table 2									
Condensed Statements of Activities									
(in millions of dollars)									
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	2023	2022	Change	2023	2022	Change	2023	2022	Change
Revenues									
<i>Program revenues</i>									
Charges for services	\$ 7.3	\$ 6.1	19.7%	\$ 10.5	\$ 10.1	4.0%	\$ 17.8	\$ 16.2	9.9%
Operating grants and contributions	5.9	8.5	-30.6%	-	-	-%	5.9	8.5	-30.6%
Capital grants and contributions	0.5	2.6	-80.8%	-	-		0.5	2.6	-80.8%
<i>General revenues</i>									
Property taxes	9.0	9.6	-6.3%	-	-		9.0	9.6	-6.3%
Other taxes	28.2	28.7	-1.7%	-	-		28.2	28.7	-1.7%
Other general revenues	<u>3.5</u>	<u>1.6</u>	118.8%	<u>0.6</u>	<u>0.1</u>	500.0%	<u>4.1</u>	<u>1.7</u>	141.2%
Total revenues	<u>54.4</u>	<u>57.1</u>	-4.7%	<u>11.1</u>	<u>10.2</u>	8.8%	<u>65.5</u>	<u>67.3</u>	-2.7%
Expenses									
General government	12.7	9.6	32.3%	-	-		12.7	9.6	32.3%
Economic development	4.6	2.7	70.4%	-	-		4.6	2.7	70.4%
Public safety	19.9	20.8	-4.3%	-	-		19.9	20.8	-4.3%
Public works	6.3	8.0	-21.3%	-	-		6.3	8.0	-21.3%
Culture, education, and recreation	4.6	4.2	9.5%	-	-		4.6	4.2	9.5%
Interest and fiscal charges	0.6	0.3	100.0%	-	-		0.6	0.3	100.0%
Water	-	-		5.9	5.6	5.4%	5.9	5.6	5.4%
Refuse	<u>-</u>	<u>-</u>		<u>2.8</u>	<u>2.8</u>		<u>2.8</u>	<u>2.8</u>	
Total expenses	<u>48.7</u>	<u>45.6</u>	6.8%	<u>8.7</u>	<u>8.4</u>	3.6%	<u>57.4</u>	<u>54.0</u>	6.3%
Transfers	<u>0.4</u>	<u>-</u>		<u>(0.4)</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Change in net position	6.1	11.5	-47.0%	2.0	1.8	11.1%	8.1	13.3	-39.1%
Net position, beginning of year	<u>34.2</u>	<u>22.7</u>	50.7%	<u>33.1</u>	<u>31.3</u>	5.8%	<u>67.3</u>	<u>54.0</u>	24.6%
Net position end of year	<u>\$ 40.3</u>	<u>\$ 34.2</u>	17.8%	<u>\$ 35.1</u>	<u>\$ 33.1</u>	6.0%	<u>\$ 75.4</u>	<u>\$ 67.3</u>	12.0%

Table 2 highlights the City's revenues and expenses for the fiscal years ended December 31, 2023 and 2022. These two main components are subtracted to yield the change in net position. This table utilizes the full accrual method.

Normal Impacts

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

Revenues

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

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

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

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

Expenses

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

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

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

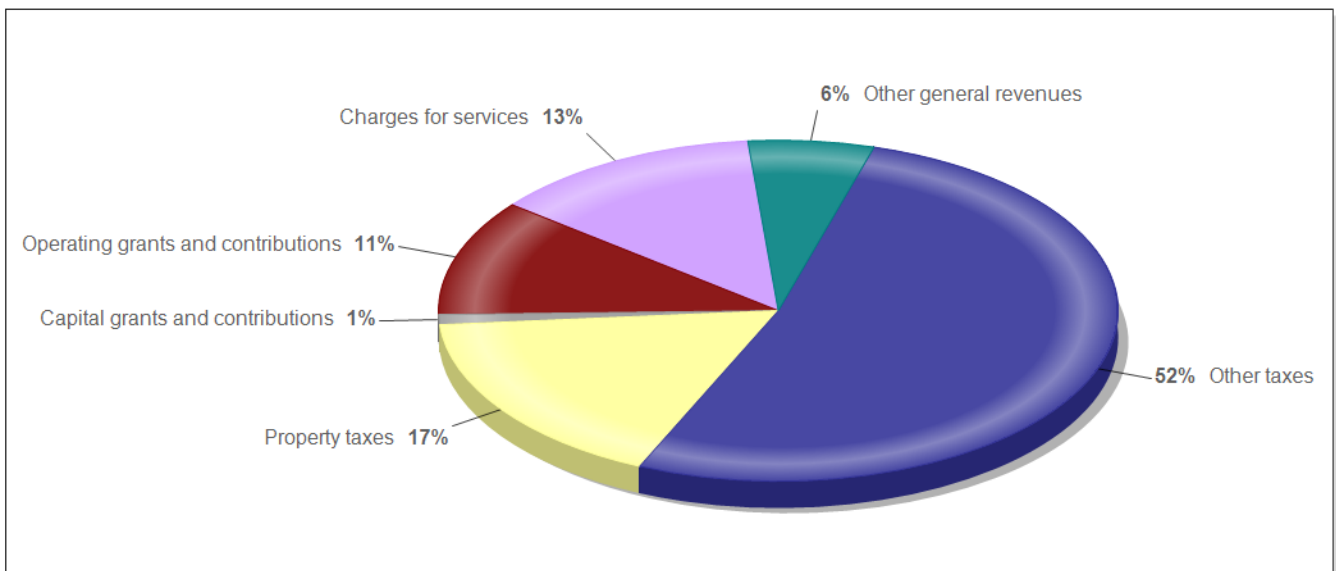
Inflation – while overall inflation appears to be reasonably modest, the City is a major consumer of certain commodities such as supplies, fuel, and parts. Some functions may experience unusual commodity specific increases.

Current Year Impacts

The Governmental Activities increased the City's net position by \$6.1 million. Key elements contributing to this change are as follows:

Governmental Activities

Governmental Revenues by Source



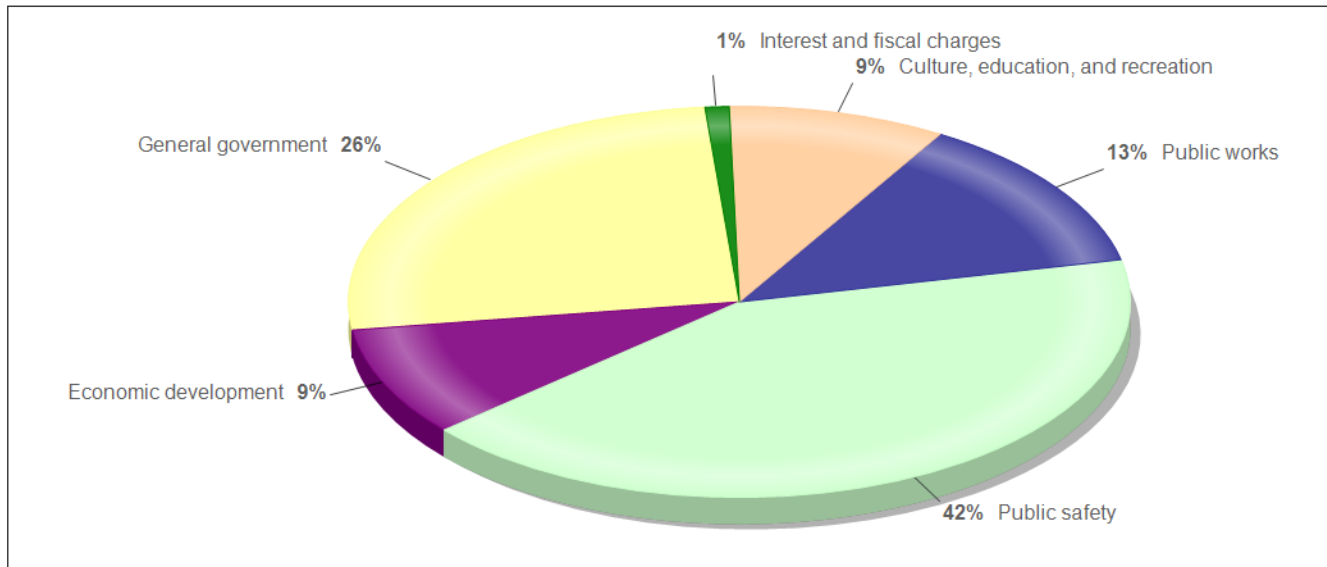
City of Galesburg

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Revenues

Revenues are divided into two major components: program revenue and general revenue. Program revenue is defined as charges for sales and services, operating grants and contributions and capital grants and contributions. General revenue includes taxes, investment income and other unrestricted revenue sources. The City experienced a decrease of 4.7 percent in revenue due to a decrease in operating grants and contributions from state and federal agencies.

Governmental Expenses by Function



Expenses

The City's overall expenses in the current fiscal year increased by \$3.1 million from the prior fiscal year. Due to a corresponding decrease in revenues in the current fiscal year, the City saw an increase in net position to \$40.3 million compared to \$34.2 million in the prior fiscal year. Overall, the City's financial position increased by \$6.1 million from the prior year.

Financial Analysis of the City's Funds

The fund balance of the City's General Fund of \$12.3 million, a decrease of \$0.6 million from 2022 due to an increase of funds transferred out to other funds. For more information, see the General Fund Budgetary Highlights section.

The Economic Development Fund had an ending fund balance of \$11.2 million, a decrease of \$0.4 million from 2022 due to an increase of funds transferred out to other funds.

The Parks and Recreation Fund had an ending fund balance of \$3.1 million, an increase of \$0.6 million from 2022 due to an increase in various uses of money and property revenues collected in 2023.

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General Fund Budgetary Highlights

Overall, General Fund revenue was \$0.1 million more than the final budget and expenditures were \$1.1 million less than the final budget. Specific highlights of General Fund revenue and expenditures are as follows:

- > Use of money and property revenues were \$0.1 million more the final budget.
- > Management information systems expenditures were \$0.1 million less than the final budget.
- > Contracts and subsidies expenditures were \$0.4 million less than the final budget.
- > Street and bridge maintenance expenditures were \$0.6 million less than the final budget.

In 2023, total expenditures increased \$2.3 million from the original budget to the final amended budget. These budget increases were mostly in the police department and fire department. Total other financing sources (uses) increased \$2.9 million from original to final budget, mostly relating to transfers out. Total revenues increased \$4.8 million from the original budget to the final amended budget, mostly relating to intergovernmental revenues, use of money and property, and other taxes.

Capital Assets and Debt Administration

Capital assets

By the end of 2023, the City had compiled a total investment of \$189.7 million (\$118.6 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 \$4.2 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, 2023 included the \$632,000 CAD/RMS public safety dispatch system project; the Irwin Street reconstruction, roadway, storm sewer and sidewalk in the amount of \$630,000; and the installation of decorative street lighting on West Main Street in the amount of \$580,000.

Table 3										
Capital Assets (net of depreciation)										
(in millions of dollars)										
	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>			
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>	
Land	\$ 6.6	\$ 6.5	1.5%	\$ 0.7	\$ 0.7		\$ 7.3	\$ 7.2	1.4%	
Construction in progress	3.2	1.8	77.8%	0.1	0.1		3.3	1.9	73.7%	
Land improvements	2.3	1.8	27.8%	-	-		2.3	1.8	27.8%	
Buildings and improvements	10.3	10.4	-1.0%	18.5	19.0	-2.6%	28.8	29.4	-2.0%	
Equipment	6.6	6.1	8.2%	1.2	1.3	-7.7%	7.8	7.4	5.4%	
Infrastructure	<u>55.7</u>	<u>55.2</u>	0.9%	<u>13.4</u>	<u>13.8</u>	-2.9%	<u>69.1</u>	<u>69.0</u>	0.1%	
Total	\$ 84.7	\$ 81.8	3.5%	\$ 33.9	\$ 34.9	-2.9%	\$ 118.6	\$ 116.7	1.6%	

City of Galesburg

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Debt Administration

The table below summarizes the City's bonded and similar indebtedness. As of December 31, 2023, the City had a total of \$24.3 million of long-term debt outstanding (excluding compensated absences, net pension liability, and net OPEB liability). Of this amount, \$23.9 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.

	<u>Governmental Activities</u>			<u>Business-Type Activities</u>			<u>Total</u>		
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2023</u>	<u>2022</u>	<u>Change</u>
General obligation bonds	\$ 13.0	\$ 8.4	54.8%	\$ 10.9	\$ 11.9	-8.4%	\$ 23.9	\$ 20.3	17.7%
Notes payable	-	-		0.3	0.4	-25.0%	0.3	0.4	-25.0%
Lease liability	0.1	0.1		-	-		0.1	0.1	
Total	\$ 13.1	\$ 8.5	54.1%	\$ 11.2	\$ 12.3	-8.9%	\$ 24.3	\$ 20.8	16.8%

Factors Bearing on the City's Future

- Over the years, one of the City's strengths has been its strong financial condition and good fiscal management, which is proven by strong fund balance reserves, stable bond rating, and the passage of a balanced budget in 2024.
- Continuing to maintain the current quality and quantity of existing services is a priority, and while challenging given ongoing budget constraints and the current talent marketplace, no reduction in city services is anticipated in the coming year.
- Health care costs and personnel costs, which make up a significant portion of the City's operating budget, continue to increase annually and impact the annual operating budget.
- The current relatively low turnover rate of 5% for City employees represents stable staffing, which reduces onboarding and training costs, increases experience and institutional knowledge provided to the organization by employees, and reflects the city's relatively strong position in the employment marketplace.
- In 2024, the union contract for AFSCME was settled and provided a three-year contract with annual increases of 4%. The PSEO union contract was settled and included a new pay scale for 2024, to optimize retention, and annual increases of 4% in years 2025 and 2026 in addition to changes in the longevity pay. The IAFF contract is currently being negotiated.
- The City continues to develop a budget based on conservative estimates in revenues. After the influx in recent fiscal years of federal supplemental funds in response to the pandemic provided to residents and units of government are exhausted, modest revenue growth is expected to continue in support of city operations and services. Although revenue growth will be limited, the 2024 budget provides for sustained staffing and services.
- In 2023, the City issued general obligation bonds of 4.92M at 5% for 10 years. The bonds will be used for various construction and infrastructure projects. The City enacted a new home rule tax increase of 0.25% to fund the principal and interest payments on the new debt in addition to creating an additional funding source for capital projects.

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(Unaudited)

- In 2023, Graham Health Systems broke ground on a new 29,000 sq ft. medical specialty clinic and future surgery center on N. Seminary Street bringing additional investment and health care jobs to the city. In addition, in 2024 they began work on a new medical facility on the south side of Galesburg. The new facility will provide primary care and a walk in care clinic in a previously undeserved neighborhood.
- In 2023, the Galesburg Public Library continued construction of a \$15.3 million library, which will provide residents with a variety of resources and meeting places. The new building opened in May of 2024, and redeveloped a city block downtown, which was previously deteriorated and underutilized. New sidewalks and extension of downtown decorative lighting in front of the newly constructed public facility on this block serve as a catalyst to extend downtown redevelopment to the Moffitt overpass.
- In 2023, Carl Sandburg College began construction of a new multi-million-dollar Science and Technology Center that will be constructed on the main campus and is expected to open in time for the 2024 fall semester. The new educational center will assist in responding to the critical workforce and economic development needs of the area.
- In 2023, the City received two OSLAD grants totaling \$1 million in funding for improvements to H.T. Custer Park and Lancaster Park. The grants were used for new restrooms, shelter, playground, walking path, youth bike training area, parking lot improvements, rain garden, and a butterfly waystation.
- In 2023, the City established a new tax increment financing (TIF) district known as the Grand Avenue TIF (TIF 6). The TIF funds will be used for the revitalization of the Grand Avenue area and the removal of blighted properties that will benefit via new investment and job creation bringing a positive long-term economic benefit to the area.
- In 2023, the City continued its housing program by accepting a grant from the Illinois Housing Development Authority (IHDA) for \$400,000 to be expended November 2023 to November 2025. It is anticipated this grant will rehabilitate and/or address accessibility for approximately eight homes.
- Small business incentives created in 2022, were utilized again in 2023 to encourage small business development in the community, and included the award of two southside occupancy grants, one business collateral grant, 14 business start-up awards, and three urban agriculture awards.
- The costs of deferred maintenance of building and grounds will represent a challenge to upcoming budget cycles, but increased proactive budgeting for needed maintenance is anticipated to alleviate unexpected and increased costs in the long term.
- Increased total equalized assessed value for properties in Galesburg represents an overall increase in the value of homeowner's property, as well as a stable base for the city's property tax revenue stream.

All of these factors were considered in preparing the City of Galesburg's budget for the 2024 fiscal year.

Requests for Information

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

Eric Hanson
City of Galesburg
55 West Tompkins Street
Galesburg, Illinois 61401

BASIC FINANCIAL STATEMENTS

City of Galesburg, Illinois

Statement of Net Position
December 31, 2023

	Primary Government			Component Unit Galesburg Public Library
	Governmental Activities	Business-Type Activities	Total	
Assets and Deferred Outflows of Resources				
Assets				
Cash and cash equivalents	\$ 48,280,415	\$ 12,738,496	\$ 61,018,911	\$ 3,129,241
Investments	3,351,946	249,502	3,601,448	2,218,476
Receivables (net):				
Property tax receivable	9,172,550	-	9,172,550	1,894,995
Other taxes	2,224,634	-	2,224,634	-
Accrued interest	117,382	28,465	145,847	-
Accounts	2,645,539	2,469,564	5,115,103	11,683
Loans	2,572,149	-	2,572,149	-
Leases	1,123,603	-	1,123,603	-
Due from other governmental units	3,526,127	-	3,526,127	4,611,911
Internal balances	(391,845)	391,845	-	-
Advances to component unit	409,535	-	409,535	-
Inventories	58,963	125,167	184,130	-
Prepaid items	1,045,904	64,618	1,110,522	519,272
Property held for resale	3,797,254	-	3,797,254	-
Bond issuance insurance	35,291	9,940	45,231	-
Capital assets:				
Capital assets not being depreciated	9,773,818	759,686	10,533,504	18,655,515
Capital assets being depreciated, net of depreciation	74,945,878	33,163,136	108,109,014	753,134
Total assets	<u>162,689,143</u>	<u>50,000,419</u>	<u>212,689,562</u>	<u>31,794,227</u>
Deferred Outflows of Resources				
Deferred outflows related to pensions	19,891,613	858,979	20,750,592	468,339
Deferred outflows related to OPEB	2,417,143	225,388	2,642,531	4,842
Deferred charge on refunding	-	646,453	646,453	-
Total deferred outflows of resources	<u>22,308,756</u>	<u>1,730,820</u>	<u>24,039,576</u>	<u>473,181</u>
Total assets and deferred outflows of resources	<u>\$ 184,997,899</u>	<u>\$ 51,731,239</u>	<u>\$ 236,729,138</u>	<u>\$ 32,267,408</u>

See notes to financial statements

City of Galesburg, Illinois

 Statement of Net Position
 December 31, 2023

	Primary Government			Component Unit Galesburg Public Library
	Governmental Activities	Business-Type Activities	Total	
Liabilities, Deferred Inflows of Resources and Net Position				
Liabilities				
Accounts payable	\$ 2,493,628	\$ 611,483	\$ 3,105,111	\$ 1,594,019
Accrued liabilities	574,326	31,536	605,862	19,010
Interest payable	193,395	19,237	212,632	53,181
Payroll taxes payable	-	-	-	2,069
Claims payable	150,000	-	150,000	-
Due to other governmental units	377,133	973,067	1,350,200	40
Due to fiduciary funds	1,864,949	-	1,864,949	-
Due to component unit	-	-	-	1,093
Advances from primary government	-	-	-	409,535
Deposits	-	1,083,382	1,083,382	-
Unearned revenues	175,142	3,625	178,767	8,500
Noncurrent liabilities:				
Due within one year	2,118,316	1,118,304	3,236,620	4,042,197
Due in more than one year	95,061,535	12,397,067	107,458,602	687,502
Total liabilities	<u>103,008,424</u>	<u>16,237,701</u>	<u>119,246,125</u>	<u>6,817,146</u>
Deferred Inflows of Resources				
Property taxes levied for future periods	9,172,550	-	9,172,550	1,894,995
Deferred inflows related to leases	1,123,603	-	1,123,603	-
Deferred inflows related to pensions	27,771,871	104,338	27,876,209	56,887
Deferred inflows related to OPEB	3,593,509	335,077	3,928,586	7,199
Total deferred inflows of resources	<u>41,661,533</u>	<u>439,415</u>	<u>42,100,948</u>	<u>1,959,081</u>
Net Position				
Net investment in capital assets	76,426,334	23,345,738	99,772,072	18,631,564
Restricted for:				
Motor fuel tax	1,371,665	-	1,371,665	-
Economic development	801,345	-	801,345	-
Special enforcement	512,376	-	512,376	-
Foreign fire	185,179	-	185,179	-
Infrastructure improvements	495,136	-	495,136	-
TIF expenses	1,144,671	-	1,144,671	-
General government	182,558	-	182,558	-
Donations	183,815	-	183,815	-
Cemetery	618,072	-	618,072	-
Public works	887,342	-	887,342	-
Capital projects	3,379,904	-	3,379,904	-
Town of the City	1,683,351	-	1,683,351	-
Donor restricted, Foundation	-	-	-	1,033,960
Unrestricted	(47,543,806)	11,708,385	(35,835,421)	3,825,657
Total net position	<u>40,327,942</u>	<u>35,054,123</u>	<u>75,382,065</u>	<u>23,491,181</u>
Total liabilities, deferred inflows of resources and net position	<u>\$ 184,997,899</u>	<u>\$ 51,731,239</u>	<u>\$ 236,729,138</u>	<u>\$ 32,267,408</u>

See notes to financial statements

City of Galesburg, Illinois

Statement of Activities

Year Ended December 31, 2023

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	\$ 12,712,002	\$ 3,838,760	\$ 5,659,175	\$ 428,396
Economic development	4,623,157	658,724	-	-
Public safety	19,968,692	1,397,930	277,525	-
Public works	6,290,111	48,520	636	107,234
Culture, education and recreation	4,570,406	1,316,160	-	-
Interest and fiscal charges	568,455	-	-	-
Total governmental activities	<u>48,732,823</u>	<u>7,260,094</u>	<u>5,937,336</u>	<u>535,630</u>
Business-type activities:				
Water	5,895,026	7,426,343	-	-
Refuse	2,867,189	3,083,941	-	-
Total business-type activities	<u>8,762,215</u>	<u>10,510,284</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 57,495,038</u>	<u>\$ 17,770,378</u>	<u>\$ 5,937,336</u>	<u>\$ 535,630</u>
Component Unit				
Galesburg Public Library	<u>\$ 3,034,597</u>	<u>\$ 6,871</u>	<u>\$ 62,998</u>	<u>\$ 9,223,888</u>

General revenues:

Taxes:

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

Unrestricted intergovernmental revenue:

- State income and use tax
- Sales and home rule taxes
- Replacement tax
- Franchise fees
- Investment income
- Miscellaneous

Total general revenues

Transfers

Change in net position

Net position, beginning

Net position, ending

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Galesburg Public Library
\$ (2,785,671)	\$ -	\$ (2,785,671)	\$ -
(3,964,433)	-	(3,964,433)	-
(18,293,237)	-	(18,293,237)	-
(6,133,721)	-	(6,133,721)	-
(3,254,246)	-	(3,254,246)	-
(568,455)	-	(568,455)	-
<u>(34,999,763)</u>	<u>-</u>	<u>(34,999,763)</u>	<u>-</u>
-	1,531,317	1,531,317	-
-	216,752	216,752	-
-	1,748,069	1,748,069	-
<u>(34,999,763)</u>	<u>1,748,069</u>	<u>(33,251,694)</u>	<u>-</u>
-	-	-	6,259,160
9,028,485	-	9,028,485	1,697,562
1,963,092	-	1,963,092	-
947,160	-	947,160	-
2,274,200	-	2,274,200	-
633,654	-	633,654	-
1,070,623	-	1,070,623	-
6,001,710	-	6,001,710	-
12,600,846	-	12,600,846	-
2,708,360	-	2,708,360	40,000
335,368	-	335,368	-
2,646,435	565,320	3,211,755	414,243
577,533	-	577,533	1,530,880
<u>40,787,466</u>	<u>565,320</u>	<u>41,352,786</u>	<u>3,682,685</u>
361,653	(361,653)	-	-
6,149,356	1,951,736	8,101,092	9,941,845
<u>34,178,586</u>	<u>33,102,387</u>	<u>67,280,973</u>	<u>13,549,336</u>
<u>\$ 40,327,942</u>	<u>\$ 35,054,123</u>	<u>\$ 75,382,065</u>	<u>\$ 23,491,181</u>

See notes to financial statements

City of Galesburg, Illinois

 Balance Sheet - Governmental Funds
 December 31, 2023

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General	Economic Development	Parks & Recreation		
Assets					
Cash and cash equivalents	\$ 12,094,072	\$ 4,922,846	\$ 2,637,973	\$ 27,342,213	\$ 46,997,104
Investments	984,648	25,187	49,664	1,808,656	2,868,155
Receivables (net):					
Property taxes	8,025,095	-	262,145	885,310	9,172,550
Other taxes	1,299,893	303,286	303,949	317,506	2,224,634
Accounts	448,143	278,442	5,380	1,890,538	2,622,503
Accrued interest	57,045	9,007	2,713	40,569	109,334
Loans	-	2,572,149	-	-	2,572,149
Leases	513,594	610,009	-	-	1,123,603
Due from other governments	2,197,469	-	484,470	844,188	3,526,127
Due from other funds	886,770	-	15,739	3,253,752	4,156,261
Inventory	58,963	-	-	-	58,963
Prepaid items	430,933	10,022	33,831	47,703	522,489
Property held for resale	-	3,641,930	-	155,324	3,797,254
Advances to other funds	86,099	86,099	86,099	172,198	430,495
Advances to component unit	409,535	-	-	-	409,535
Total assets	\$ 27,492,259	\$ 12,458,977	\$ 3,881,963	\$ 36,757,957	\$ 80,591,156
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities					
Accounts payable	\$ 276,798	\$ 71,149	\$ 172,114	\$ 1,940,373	\$ 2,460,434
Accrued liabilities	489,054	2,009	32,613	49,406	573,082
Due to other governments	9,904	-	-	367,229	377,133
Due to fiduciary funds	1,864,949	-	-	-	1,864,949
Due to other funds	2,966,274	244,023	14,411	905,787	4,130,495
Advances from other funds	-	-	-	430,495	430,495
Unearned revenue	18,847	474	35,762	112,389	167,472
Total liabilities	5,625,826	317,655	254,900	3,805,679	10,004,060
Deferred Inflows of Resources					
Unavailable revenue	994,872	343,446	250,413	822,046	2,410,777
Deferred inflows related to leases	513,594	610,009	-	-	1,123,603
Property taxes levied for future periods	8,025,095	-	262,145	885,310	9,172,550
Total deferred inflows of resources	9,533,561	953,455	512,558	1,707,356	12,706,930
Fund Balances					
Nonspendable	985,530	10,022	33,831	778,482	1,807,865
Restricted	12,795	801,345	151,700	9,904,119	10,869,959
Committed	580,948	8,129,413	80,000	3,272,093	12,062,454
Assigned	-	2,247,087	2,848,974	17,720,807	22,816,868
Unassigned (deficit)	10,753,599	-	-	(430,579)	10,323,020
Total fund balances	12,332,872	11,187,867	3,114,505	31,244,922	57,880,166
Total liabilities, deferred inflows of resources and fund balances	\$ 27,492,259	\$ 12,458,977	\$ 3,881,963	\$ 36,757,957	\$ 80,591,156

See notes to financial statements

City of Galesburg, Illinois

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Position
December 31, 2023

Total Fund Balances - Governmental Funds		\$ 57,880,166
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	\$ 136,372,145	
Accumulated depreciation	<u>(51,652,449)</u>	
		84,719,696
Bond issuance insurance does not relate to current financial resources and is not reported in the governmental funds.		35,291
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.		2,410,777
Deferred outflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		19,870,957
Deferred outflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		2,417,143
Deferred inflows of resources related to pensions do not relate to current financial resources and are not reported in the governmental funds.		(27,769,362)
Deferred inflows of resources related to other postemployment benefits do not relate to current financial resources and are not reported in the governmental funds.		(3,593,509)
Some liabilities reported in the Statement of Net Position do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:		
Compensated absences	(2,027,288)	
Accrued interest payable	(193,395)	
Net pension liability	(71,133,504)	
Net OPEB liability	(10,916,384)	
Lease liability	(55,666)	
General obligation bonds payable	(12,390,000)	
Bond premium	<u>(628,881)</u>	
		(97,345,118)
Internal service funds are reported in the statement of net position as governmental activities.		<u>1,701,901</u>
Net Position of Governmental Activities		<u><u>\$ 40,327,942</u></u>

See notes to financial statements

City of Galesburg, Illinois

 Governmental Funds -
 Statement of Revenues, Expenditures and Changes in Fund Balances
 Year Ended December 31, 2023

	Major Funds			Nonmajor Governmental Funds	Total
	General	Economic Development	Parks & Recreation		
Revenues					
Taxes	\$ 14,256,662	\$ 1,163,283	\$ 2,278,189	\$ 4,427,436	\$ 22,125,570
Charges for services	1,359,245	-	38,585	680,877	2,078,707
Intergovernmental	13,972,223	-	1,992,444	7,758,212	23,722,879
Licenses and permits	441,907	-	-	-	441,907
Fines and fees	337,442	-	-	3,529	340,971
Use of money and property	1,082,669	320,835	1,466,974	2,011,662	4,882,140
Contributions	-	-	-	11,175	11,175
Miscellaneous	132,638	46,231	49,144	67,542	295,555
Total revenues	<u>31,582,786</u>	<u>1,530,349</u>	<u>5,825,336</u>	<u>14,960,433</u>	<u>53,898,904</u>
Expenditures					
Current:					
General government	4,085,187	-	45,998	4,886,104	9,017,289
Economic development	-	429,539	-	3,272,854	3,702,393
Public safety	20,865,346	-	166,771	787,105	21,819,222
Public works	2,145,944	-	519,463	1,609,825	4,275,232
Culture and recreation	-	-	4,136,757	2,990	4,139,747
Miscellaneous	-	270,904	-	3,822,521	4,093,425
Debt service:					
Principal	35,785	-	30,095	810,000	875,880
Interest and fiscal charges	1,883	-	1,921	410,067	413,871
Capital outlay	-	-	-	5,948,672	5,948,672
Total expenditures	<u>27,134,145</u>	<u>700,443</u>	<u>4,901,005</u>	<u>21,550,138</u>	<u>54,285,731</u>
Excess (deficiency) of revenues over expenditures	<u>4,448,641</u>	<u>829,906</u>	<u>924,331</u>	<u>(6,589,705)</u>	<u>(386,827)</u>
Other Financing Sources (Uses)					
Proceeds from the sale of assets	5,510	-	-	9,998	15,508
General obligation debt issued	-	-	-	4,920,000	4,920,000
Premium on debt issued	-	-	-	500,683	500,683
Transfers in	-	-	40,739	9,083,620	9,124,359
Transfers out	(5,036,407)	(1,220,223)	(395,460)	(2,110,616)	(8,762,706)
Total other financing sources (uses)	<u>(5,030,897)</u>	<u>(1,220,223)</u>	<u>(354,721)</u>	<u>12,403,685</u>	<u>5,797,844</u>
Net change in fund balances	(582,256)	(390,317)	569,610	5,813,980	5,411,017
Fund Balances, Beginning	<u>12,915,128</u>	<u>11,578,184</u>	<u>2,544,895</u>	<u>25,430,942</u>	<u>52,469,149</u>
Fund Balances, Ending	<u>\$ 12,332,872</u>	<u>\$ 11,187,867</u>	<u>\$ 3,114,505</u>	<u>\$ 31,244,922</u>	<u>\$ 57,880,166</u>

See notes to financial statements

City of Galesburg, Illinois

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to Statement of Activities Year Ended December 31, 2023

Net change in total governmental fund balances		\$	5,411,017
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	\$	5,948,670	
Depreciation		(3,113,731)	
Net book value of assets retired		(7,229)	
Capital expenditures in excess of depreciation			2,827,710
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.			
			107,234
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.			
			182,730
Some expenses in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.			
Accrued interest on debt		(192,675)	
Amortization of bond premiums		(481,090)	
Amortization of bond insurance		18,498	
Net pension liability		3,737,157	
Net pension asset		(6,183,575)	
Net OPEB liability		(31,901)	
Deferred outflows of resources related to pensions		(7,662,640)	
Deferred outflows of resources related to OPEB		(113,819)	
Deferred inflows of resources related to pensions		11,899,309	
Deferred inflows of resources related to OPEB		331,866	
Lease liability		65,880	
Compensated absences		(108,381)	
			1,278,629
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.			
Debt issued			(4,920,000)
Principal repaid			810,000
Internal service funds are used by management to charge self insurance costs to individual funds. The change in net position of the internal service fund is reported with governmental activities.			
			452,036
Change in Net Position of Governmental Activities		\$	6,149,356

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Assets and Deferred Outflows of Resources				
Assets				
Current assets:				
Cash and cash equivalents	\$ 11,455,741	\$ 1,282,755	\$ 12,738,496	\$ 1,283,311
Investments	249,502	-	249,502	483,791
Receivables (net):				
Accounts	2,012,333	457,231	2,469,564	23,036
Accrued interest	28,465	-	28,465	8,048
Inventory	125,167	-	125,167	-
Prepaid items	59,092	5,526	64,618	523,415
Total current assets	13,930,300	1,745,512	15,675,812	2,321,601
Noncurrent assets:				
Bond issuance insurance	9,940	-	9,940	-
Capital assets not being depreciated	759,686	-	759,686	-
Capital assets being depreciated	52,541,012	-	52,541,012	-
Less accumulated depreciation	(19,377,876)	-	(19,377,876)	-
Total noncurrent assets	33,932,762	-	33,932,762	-
Total assets	47,863,062	1,745,512	49,608,574	2,321,601
Deferred Outflows of Resources				
Deferred outflows related to pensions	858,979	-	858,979	20,656
Deferred outflows related to OPEB	222,838	2,550	225,388	-
Deferred charge on refunding	646,453	-	646,453	-
Total deferred outflows of resources	1,728,270	2,550	1,730,820	20,656

See notes to financial statements

City of Galesburg, Illinois

Statement of Net Position -

Proprietary Funds

December 31, 2023

	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	\$ 159,455	\$ 452,028	\$ 611,483	\$ 33,194
Accrued liabilities	31,089	447	31,536	1,244
Claims payable	-	-	-	150,000
Accrued interest payable	19,237	-	19,237	-
Deposits	1,083,382	-	1,083,382	-
Due to other governments	973,067	-	973,067	-
Due to other funds	25,766	-	25,766	-
Unearned revenue	3,625	-	3,625	7,670
General obligation bonds payable	960,000	-	960,000	-
Notes payable	41,406	-	41,406	-
Compensated absences	116,471	427	116,898	2,892
Total current liabilities	<u>3,413,498</u>	<u>452,902</u>	<u>3,866,400</u>	<u>195,000</u>
Noncurrent liabilities:				
General obligation bonds payable	9,942,231	-	9,942,231	-
Notes payable	289,840	-	289,840	-
Net pension liability	1,049,481	-	1,049,481	25,236
Net OPEB liability	1,006,383	11,518	1,017,901	-
Compensated absences	96,214	1,400	97,614	-
Total noncurrent liabilities	<u>12,384,149</u>	<u>12,918</u>	<u>12,397,067</u>	<u>25,236</u>
Total liabilities	<u>15,797,647</u>	<u>465,820</u>	<u>16,263,467</u>	<u>220,236</u>
Deferred Inflows of Resources				
Deferred inflows related to pensions	104,338	-	104,338	2,509
Deferred inflows related to OPEB	331,286	3,791	335,077	-
Total deferred inflows of resources	<u>435,624</u>	<u>3,791</u>	<u>439,415</u>	<u>2,509</u>
Net Position				
Net investment in capital assets	23,345,738	-	23,345,738	-
Unrestricted net position	10,012,323	1,278,451	11,290,774	2,119,512
Total net position	<u>\$ 33,358,061</u>	<u>\$ 1,278,451</u>	<u>34,636,512</u>	<u>2,119,512</u>
Adjustments to reflect the consolidation of internal service funds activities related to enterprise funds			417,611	(417,611)
Net position business-type activities			<u>\$ 35,054,123</u>	
Net internal service funds reported in the statement of net position as governmental activities				<u>\$ 1,701,901</u>

See notes to financial statements

City of Galesburg, Illinois

Statement of Revenues, Expenses and Changes in Fund Net Position -

Proprietary Funds

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Water	Refuse	Total	Internal Service Fund
Operating Revenues				
Charges for services	\$ 7,426,343	\$ 3,083,941	\$ 10,510,284	\$ 1,143,395
Miscellaneous	-	-	-	150,168
Total operating revenues	<u>7,426,343</u>	<u>3,083,941</u>	<u>10,510,284</u>	<u>1,293,563</u>
Operating Expenses				
Personnel services	2,111,217	42,836	2,154,053	55,490
Contractual services	1,573,273	2,808,517	4,381,790	745,225
Commodities	747,293	-	747,293	26,083
Insurance claims and changes in reserves	-	-	-	41,670
Depreciation	1,094,405	-	1,094,405	-
Other charges	23,098	15,836	38,934	-
Total operating expenses	<u>5,549,286</u>	<u>2,867,189</u>	<u>8,416,475</u>	<u>868,468</u>
Operating income (loss)	<u>1,877,057</u>	<u>216,752</u>	<u>2,093,809</u>	<u>425,095</u>
Nonoperating Revenues (Expenses)				
Investment earnings	517,974	47,346	565,320	94,243
Gain (loss) on sale of assets	10	-	10	-
Interest and fiscal charges	(413,052)	-	(413,052)	-
Total nonoperating revenues (expenses)	<u>104,932</u>	<u>47,346</u>	<u>152,278</u>	<u>94,243</u>
Income (loss) before transfers	<u>1,981,989</u>	<u>264,098</u>	<u>2,246,087</u>	<u>519,338</u>
Transfers				
Transfers out	(361,653)	-	(361,653)	-
Total transfers	<u>(361,653)</u>	<u>-</u>	<u>(361,653)</u>	<u>-</u>
Change in net position	1,620,336	264,098	1,884,434	519,338
Net Position, Beginning	<u>31,737,725</u>	<u>1,014,353</u>	<u>32,752,078</u>	<u>1,600,174</u>
Net Position, Ending	<u>\$ 33,358,061</u>	<u>\$ 1,278,451</u>	<u>\$ 34,636,512</u>	<u>\$ 2,119,512</u>
Change in net position			\$ 1,884,434	
Adjustment to reflect the consolidation of internal service funds activities related to enterprise funds			<u>67,302</u>	
Change in net position of business-type activities			<u>\$ 1,951,736</u>	

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows -
Proprietary Funds
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
				Internal Service Fund
	Water	Refuse	Total	
Cash Flows From Operating Activities				
Cash received from customers and users	\$ 7,717,079	\$ 3,114,972	\$ 10,832,051	\$ 260,268
Cash received from interfund service	-	-	-	1,110,765
Cash payments for goods and services	(2,748,103)	(2,608,436)	(5,356,539)	(955,522)
Cash payments to employees	(2,127,479)	(43,612)	(2,171,091)	(54,218)
Net cash provided (used in) by operating activities	2,841,497	462,924	3,304,421	361,293
Cash Flows From Noncapital Financing Activities				
Payments from (to) nonservice interfund accounts	(336,172)	-	(336,172)	-
Net cash provided (used in) noncapital financing activities	(336,172)	-	(336,172)	-
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(163,570)	-	(163,570)	-
Interest paid on debt	(407,295)	-	(407,295)	-
Principal payments on bonds	(930,000)	-	(930,000)	-
Principal payments on notes	(41,406)	-	(41,406)	-
Proceeds from sale of capital assets	10	-	10	-
Net cash used in capital and related financing activities	(1,542,261)	-	(1,542,261)	-
Cash Flows From Investing Activities				
Purchase of investments	-	-	-	(483,791)
Proceeds from sale and maturity of investments	750,498	-	750,498	-
Income and dividends received	503,045	47,346	550,391	86,661
Net cash provided by (used in) investing activities	1,253,543	47,346	1,300,889	(397,130)
Net increase (decrease) in cash	2,216,607	510,270	2,726,877	(35,837)
Cash and Cash Equivalents, Beginning	9,239,134	772,485	10,011,619	1,319,148
Cash and Cash Equivalents, Ending	\$ 11,455,741	\$ 1,282,755	\$ 12,738,496	\$ 1,283,311

See notes to financial statements

City of Galesburg, Illinois

Statement of Cash Flows -

Proprietary Funds

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Funds			Governmental Activities
				Internal Service Fund
	Water	Refuse	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating income (loss)	\$ 1,877,057	\$ 216,752	\$ 2,093,809	\$ 425,095
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation	1,094,405	-	1,094,405	-
Change in operating assets and liabilities:				
Accounts receivable	287,453	31,031	318,484	69,800
Inventory	(8,300)	-	(8,300)	-
Prepaid items	(11,540)	(434)	(11,974)	30,293
Bond issuance insurance	1,728	-	1,728	-
Net pension asset	1,065,999	-	1,065,999	35,489
Deferred outflows, pension	(571,758)	-	(571,758)	(11,094)
Deferred outflows, OPEB	15,188	184	15,372	-
Accounts payable	(41,180)	216,351	175,171	(7,837)
Deposits payable	51,402	-	51,402	-
Accrued salaries	(2,988)	-	(2,988)	543
Due to other governments	(396,549)	-	(396,549)	-
Claims payable	-	-	-	(165,000)
Compensated absences	(26,938)	(275)	(27,213)	1,672
Net pension liability	1,049,481	-	1,049,481	-
Net OPEB liability	(17,255)	(237)	(17,492)	25,236
Deferred inflows, pension	(1,490,112)	-	(1,490,112)	(50,574)
Deferred inflows, OPEB	(37,879)	(448)	(38,327)	-
Unearned revenue	3,283	-	3,283	7,670
Total adjustments	964,440	246,172	1,210,612	(63,802)
Net cash provided (used) by operating activities	\$ 2,841,497	\$ 462,924	\$ 3,304,421	\$ 361,293

Noncash Capital and Related Financing Activities

None

See notes to financial statements

City of Galesburg, Illinois

Statement of Fiduciary Net Position -

Fiduciary Funds

December 31, 2023

	Pension and OPEB Trust Funds
Assets	
Cash and cash equivalents	\$ 1,930,966
Investments:	
Mutual funds	2,305,907
Insurance contracts and annuities	22,921,662
Police officers' pension investment fund	10,489,125
Firefighters' pension investment fund	27,924,884
Receivables:	
Due from primary government	1,864,949
Prepaid items	7,299
	<hr/>
Total assets	67,444,792
	<hr/>
Liabilities	
Accounts payable	615,412
	<hr/>
Total liabilities	615,412
	<hr/>
Net Position	
Restricted for OPEB	2,305,907
Restricted for retirement benefits	64,523,473
	<hr/>
Total net position	\$ 66,829,380
	<hr/> <hr/>

See notes to financial statements

City of Galesburg, Illinois

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended December 31, 2023

	Pension and OPEB Trust Funds
Additions	
Contributions:	
Employer	\$ 7,731,753
Plan member deposits	<u>715,270</u>
Total contributions	<u>8,447,023</u>
Investment earnings:	
Net appreciation in fair value of investments	8,739,669
Interest	<u>107,423</u>
Total investment earnings	8,847,092
Less investment expense	<u>39,268</u>
Net investment earnings	<u>8,807,824</u>
Miscellaneous:	
Other income	<u>356</u>
Total additions	<u>17,255,203</u>
Deductions	
Benefits	8,387,271
Administrative expenses	<u>52,327</u>
Total deductions	<u>8,439,598</u>
Change in net position	8,815,605
Net Position, Beginning	<u>58,013,775</u>
Net Position, Ending	<u><u>\$ 66,829,380</u></u>

See notes to financial statements

City of Galesburg

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December 31, 2023

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City of Galesburg

Notes to Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

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

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

Reporting Entity

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

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

Blended Component Unit

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

Discretely Presented Component Unit

Galesburg Public Library

The government-wide financial statements include the Galesburg Public Library (Library) as a component unit. The Library is a legally separate organization. The board of the Library is appointed by the City's elected council. Statutes provide for circumstances whereby the City can impose its will on the Library, and also create a potential financial benefit to or burden on the City. The Library has one fund and is presented as a governmental fund type. The Galesburg Public Library Foundation (Foundation), a component unit of the Library, receives donations and provides funds to the Library and promotes its charitable, educational and cultural purposes. As a component unit, the Library's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2023. 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.

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

Fund Financial Statements

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

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

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

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

The City reports the following major governmental funds:

General Fund

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

Special Revenue Fund

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

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Enterprise Funds

The City reports the following major enterprise funds:

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

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

The City reports the following nonmajor governmental funds:

Special Revenue Funds

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

City Gas Tax	Motor Fuel Tax
Federal Special Enforcement	State Special Enforcement
Stormwater Utility	Foreign Fire
Airport	Property Redevelopment
Public Transportation	Public Transportation Projects
911 Communications	Town of the City of Galesburg
Grants	Community Improvements / Infrastructure

Debt Service Funds

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

2011C Business Park	2013A GO Bonds Business District
2016 GO Bond Debt Service	2023 GO Bond Debt

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	2023 GO Bond Capital Expense
Utility Tax Capital Projects	TIF 3 Regency Capital Project
Building Repair and Maintenance	Computer Replacement
Vehicle Replacement	Players Fields
Capital Planning	TIF IV
TIF V	

Permanent Funds

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

Linwood Cemetery	East Linwood Cemetery
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In addition, the City reports the following fund types:

Internal Service Fund

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

Risk Management

Pension and Other Employee Benefit Trust Funds

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

Police Pension
Firefighters' Pension
OPEB Trust

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

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

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

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

Notes to Financial Statements
December 31, 2023

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

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

Proprietary and Fiduciary Funds

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

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

All Financial Statements

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

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

Deposits and Investments

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

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

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

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

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

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

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

Interest Rate Risk

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

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

Credit Risk

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

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

Concentration of Credit Risk

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

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

The Firefighters' Pension Fund does not hold any investments susceptible to this risk as of December 31, 2023.

Custodial Credit Risk, Deposits

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

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

Custodial Credit Risk, Investments

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

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

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

See Note 3 for further information.

Receivables

Property taxes for levy year 2023 attaches as an enforceable lien on January 1, 2023, on property values assessed as of the same date. Taxes are levied by December following the lien date (by passage of a Tax Levy Ordinance). The 2023 tax levy, which attached as an enforceable lien on the property as of January 1, 2023, was levied in December 2023.

Tax bills for levy year 2023 are prepared by the Knox County Treasurer and issued on or about May 1, 2024 and August 1, 2024 and are payable in two installments, on or about June 1, 2024 and September 1, 2024 or within 30 days of the tax bills being issued.

The County collects such taxes and remits them periodically. The 2023 property tax levy is recognized as a receivable and deferred inflows in fiscal 2023, net the allowance for uncollectible. As the taxes become available to finance current expenditures, they are recognized as revenues. At December 31, 2023, the property taxes receivable and related deferred inflows consisted of the estimated amount collectible from the 2023 levy.

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

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

Inventories and Prepaid Items

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

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

Capital Assets

Government-Wide Statements

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

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

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

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

Fund Financial Statements

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

Deferred Outflows of Resources

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

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

Compensated Absences

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023, are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations/Conduit Debt

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

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

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

On December 1, 2021, the City issued its Illinois Taxable Revenue Bonds, Series 2021 (the Knox College Project), in the aggregate amount of \$40,930,000 to (1) finance, refinance, or reimburse itself for all or a portion of the costs of planning, design, acquisition, construction, renovation, improvement, expansion, completion, and/or equipping of certain of its educational facilities, (2) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1996 (Knox College Project), (3) refund all of the outstanding principal amount of the City's Illinois Variable Rate Demand Revenue Bonds, Series 1999 (Knox College Project), (4) refinance certain taxable indebtedness incurred by the Project under a loan from PNC Bank, (5) finance termination payments with respect to certain Interest Rate Swaps entered into by the Project with respect to the Series 1996 Bonds and Series 1999 Bonds, and (6) pay certain costs incurred in connection with the issuance of the bonds. From the date of original issuance, the bonds have been and will continue to be equally and ratably secured and entitled to the security of a Trust Indenture between the City and Amalgamated Bank of Chicago (as Trustee). Repayment of the bonds is the responsibility of the Knox College Project. The bonds mature on October 1, 2046. As of December 31, 2023, \$40,175,000 of 2021 Series bonds remain outstanding.

Deferred Inflows of Resources

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

Equity Classifications

Government-Wide Statements

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

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

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

Fund Statements

Governmental fund balances are displayed as follows:

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

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

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

See Note 3 for further information.

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

Postemployment Benefits Other Than Pensions (OPEB)

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

Property Held for Resale

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

2. Stewardship, Compliance and Accountability

Deficit Balances

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

As of December 31, 2023, the following individual funds held a deficit balance:

<u>Fund</u>	<u>Amount</u>	<u>Reason</u>
Grants	\$ (208,757)	Operating expenditures exceeded available revenues
Public Transportation	(194,149)	Prior operating expenditures exceeded available revenues

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

3. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 39,234,497	\$ 39,385,344	Custodial credit risk, deposits
Money market, Illinois Funds	19,302,722	19,302,722	Credit risk
Mutual funds, bond funds	330,987	330,987	Credit risk, interest rate risk
Mutual funds, other	2,550,375	2,550,375	N/A
Police officers' pension investment fund	10,489,125	10,489,125	Credit risk
Firefighters' pension investment fund	27,924,884	27,924,884	Credit risk
U.S. Treasury obligations	2,999,601	2,999,601	Custodial credit risk, investments, interest rate risk
Insurance contracts and annuities	22,921,662	22,921,662	Credit risk, concentration of credit risk
Illinois Trusts	4,434,020	4,434,020	Credit risk
Petty cash	<u>5,030</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$ 130,192,903</u>	<u>\$ 130,338,720</u>	
Reconciliation to financial statements			
Per statement of net position:			
Cash and cash equivalents	\$ 61,018,911		
Investments	3,601,448		
Per statement of fiduciary net position, fiduciary funds:			
Cash and cash equivalents	1,930,966		
Mutual funds	2,305,907		
Insurance contracts and annuities	22,921,662		
Police officers' pension investment fund	10,489,125		
Firefighters' pension investment fund	<u>27,924,884</u>		
Total deposits and investments	<u>\$ 130,192,903</u>		

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

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

Notes to Financial Statements
December 31, 2023

The City utilized the fair market valuation method for recurring fair value measurements for both Level 1 and Level 2 investments. As of December 31, 2023, investments were measured using valuation inputs as follows:

City

Investment Type	December 31, 2023			Total
	Level 1	Level 2	Level 3	
U.S. Treasury obligations	\$ -	\$ 2,999,601	\$ -	\$ 2,999,601
Mutual funds, bond funds	330,987	-	-	330,987
Mutual funds, other	244,468	-	-	244,468
Total	<u>\$ 575,455</u>	<u>\$ 2,999,601</u>	<u>\$ -</u>	<u>\$ 3,575,056</u>

Police Pension Fund

Investment Type	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Insurance contracts and annuities	\$ -	\$ -	\$ 22,921,662	\$ 22,921,662
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,921,662</u>	<u>\$ 22,921,662</u>

OPEB Trust Fund

Investment Type	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Mutual funds, other	\$ 2,305,907	\$ -	\$ -	\$ 2,305,907
Total	<u>\$ 2,305,907</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,305,907</u>

Custodial Credit Risk

Deposits

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

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

Credit Risk

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

As of December 31, 2023, investments were rated as follows:

City

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

Police Pension Fund

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

Firefighters' Pension Fund

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

Concentration of Credit Risk

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

At December 31, 2023, the Police Pension Fund held the following investments in excess of 5% of the total Fund's investment portfolio:

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage of Portfolio</u>
Venerable	Insurance Contract	11.66 %
Transamerica	Insurance Contract	11.27
Augustar	Insurance Contract	9.73
Prudential	Insurance Contract	9.30
Delaware Life	Insurance Contract	9.07
Nationwide	Insurance Contract	7.19
Jackson National	Insurance Contract	7.17

City of Galesburg

Notes to Financial Statements
December 31, 2023

Interest Rate Risk

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

As of December 31, 2023, the City's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1	1 - 5	6 - 10	Greater than 10
U.S. Treasury obligations	\$ 2,999,601	\$ 2,999,601	\$ -	\$ -	\$ -
Mutual funds, bond funds	330,987	330,987	-	-	-
Total	<u>\$ 3,330,588</u>	<u>\$ 3,330,588</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Money-Weighted Rate of Return

Police Pension Fund

For the year ended December 31, 2023, the annual money-weighted rate of return on the Police Pension plan investments, net of pension plan investment expense, was 13.72%. 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, 2023, the annual money-weighted rate of return on the Firefighters' Pension plan investments, net of pension plan investment expense, was 15.36%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

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

Receivables

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

	General	Economic Development	Parks and Recreation	Nonmajor	Total
Other taxes receivable:					
Home rule tax	\$ 792,138	\$ 303,286	\$ 181,972	\$ 303,286	\$ 1,580,682
Food and beverage tax	169,848	-	18,864	-	188,712
Hotel/motel tax	-	-	52,906	-	52,906
Auto rental tax	5,203	-	-	-	5,203
Local use tax	284,506	-	50,207	-	334,713
Video gaming tax	48,198	-	-	-	48,198
Business district tax	-	-	-	13,396	13,396
Aviation fuel tax	-	-	-	824	824
Total	<u>\$1,299,893</u>	<u>\$ 303,286</u>	<u>\$ 303,949</u>	<u>\$ 317,506</u>	<u>\$ 2,224,634</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

	<u>General</u>	<u>Parks and Recreation</u>	<u>Nonmajor</u>	<u>Total</u>
Due from other governments:				
Replacement tax	\$ 275,731	\$ -	\$ -	\$ 275,731
Sales tax	1,389,520	460,504	-	1,850,024
State income tax	455,348	23,966	-	479,314
Due from State of Illinois	76,870	-	817,897	894,767
Due from other agencies	-	-	26,291	26,291
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	<u>\$2,197,469</u>	<u>\$ 484,470</u>	<u>\$ 844,188</u>	<u>\$ 3,526,127</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, 2023, the City had loans receivable in the amount of \$2,572,149 related to 14 economic development loans issued to local businesses from 2014 through 2023. Monthly installments range from \$202 to \$82,603 with interest rates from 2.00% to 8.25%. Final payments are due from February 2024 to November 2030.

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

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes levied for future periods	\$ 9,172,550	\$ -
Sales tax	-	660,748
Local use tax	-	124,605
Telecommunications tax	-	26,597
Auto rental tax	-	1,933
Home rule sales tax	-	577,029
Grants	27,771	515,187
Business district	1,311	4,572
Remaining PSB expenses	-	76,157
Other	138,390	423,949
	<u> </u>	<u> </u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 9,340,022</u>	<u>\$ 2,410,777</u>
Unearned revenue included in liabilities	\$ 167,472	
Unearned revenue included in deferred inflows	<u>9,172,550</u>	
Total unearned revenue for governmental funds	<u>\$ 9,340,022</u>	

City of Galesburg

Notes to Financial Statements
December 31, 2023

Capital Assets

Capital asset activity for the year ended December 31, 2023, 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	\$ 6,506,083	\$ 112,297	\$ -	\$ 6,618,380
Construction in progress	1,800,184	3,017,537	1,662,283	3,155,438
Total capital assets not being depreciated/ amortized	<u>8,306,267</u>	<u>3,129,834</u>	<u>1,662,283</u>	<u>9,773,818</u>
Capital assets being depreciated/ amortized:				
Land improvements	7,509,673	591,973	-	8,101,646
Buildings and improvements	20,519,299	359,282	-	20,878,581
Machinery and equipment	14,996,824	1,451,907	28,041	16,420,690
Right-to-use lease asset, machinery and equipment	185,336	-	-	185,336
Infrastructure	78,834,112	2,177,962	-	81,012,074
Total capital assets being depreciated/ amortized	<u>122,045,244</u>	<u>4,581,124</u>	<u>28,041</u>	<u>126,598,327</u>
Total capital assets	<u>130,351,511</u>	<u>7,710,958</u>	<u>1,690,324</u>	<u>136,372,145</u>
Less accumulated depreciation/ amortization for:				
Land improvements	(5,673,779)	(109,986)	-	(5,783,765)
Buildings and improvements	(10,154,884)	(423,313)	-	(10,578,197)
Machinery and equipment	(9,062,015)	(864,204)	28,041	(9,898,178)
Right-to-use lease asset, machinery and equipment	(63,790)	(65,880)	-	(129,670)
Infrastructure	(23,612,291)	(1,650,348)	-	(25,262,639)
Total accumulated depreciation/ amortization	<u>(48,566,759)</u>	<u>(3,113,731)</u>	<u>28,041</u>	<u>(51,652,449)</u>
Net capital assets being depreciated/ amortized	<u>73,478,485</u>	<u>1,467,393</u>	<u>-</u>	<u>74,945,878</u>
Total governmental activities capital assets, net of accumulated depreciation/ amortization	<u>\$ 81,784,752</u>	<u>\$ 4,597,227</u>	<u>\$ 1,662,283</u>	<u>\$ 84,719,696</u>

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities	
General government	\$ 238,728
Economic development	85,965
Public works	1,972,857
Public safety	434,577
Culture and recreation	<u>381,604</u>
Total governmental activities depreciation/ amortization expense	<u>\$ 3,113,731</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 693,913	\$ 50,073	\$ -	\$ 743,986
Construction in progress	<u>15,700</u>	<u>-</u>	<u>-</u>	<u>15,700</u>
Total capital assets not being depreciated	<u>709,613</u>	<u>50,073</u>	<u>-</u>	<u>759,686</u>
Capital assets being depreciated:				
Land improvements	66,666	-	-	66,666
Buildings and improvements	24,497,831	-	-	24,497,831
Machinery and equipment	4,388,746	113,497	-	4,502,243
Infrastructure	<u>23,474,272</u>	<u>-</u>	<u>-</u>	<u>23,474,272</u>
Total capital assets being depreciated	<u>52,427,515</u>	<u>113,497</u>	<u>-</u>	<u>52,541,012</u>
Total capital assets	<u>53,137,128</u>	<u>163,570</u>	<u>-</u>	<u>53,300,698</u>
Less accumulated depreciation for:				
Land improvements	(37,850)	(1,905)	-	(39,755)
Buildings and improvements	(5,517,270)	(522,557)	-	(6,039,827)
Machinery and equipment	(3,085,105)	(190,330)	-	(3,275,435)
Infrastructure	<u>(9,643,246)</u>	<u>(379,613)</u>	<u>-</u>	<u>(10,022,859)</u>
Total accumulated depreciation	<u>(18,283,471)</u>	<u>(1,094,405)</u>	<u>-</u>	<u>(19,377,876)</u>
Net capital assets being depreciated	<u>34,144,044</u>	<u>(980,908)</u>	<u>-</u>	<u>33,163,136</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 34,853,657</u>	<u>\$ (930,835)</u>	<u>\$ -</u>	<u>\$ 33,922,822</u>

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

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

Receivable Fund	Payable Fund	Amount
General	Nonmajor Governmental	\$ 886,770
Parks & Recreation	Nonmajor Governmental	15,739
Nonmajor Governmental	General	2,966,274
Nonmajor Governmental	Economic Development	244,023
Nonmajor Governmental	Parks & Recreation	14,411
Nonmajor Governmental	Nonmajor Governmental	3,278
Nonmajor Governmental	Water	<u>25,766</u>
Total, fund financial statements		4,156,261
Less interfund receivables created with internal service fund eliminations		(417,611)
Less government-wide eliminations		<u>(4,130,495)</u>
Total internal balances, government-wide statement of net position		<u>\$ (391,845)</u>

All amounts are due within one year.

City of Galesburg

Notes to Financial Statements
December 31, 2023

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	\$ 86,099
Economic Development	Nonmajor Governmental	86,099
Parks and Recreation	Nonmajor Governmental	86,099
Nonmajor Governmental	Nonmajor Governmental	<u>172,198</u>
Total, fund financial statements		430,495
Less government-wide eliminations		<u>(430,495)</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, 2023, outstanding advances from the General Fund to the Library totaled \$409,535.

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Parks & Recreation	General	\$ 25,000	To fund parks & recreation programs costs
Parks & Recreation	Nonmajor Governmental	15,739	To allocate net income from the permanent funds to the parks & recreation fund
Nonmajor Governmental	General	5,011,407	To fund various capital projects & transit expenses and to provide funding for miscellaneous annual contributions
Nonmajor Governmental	Economic Development	1,220,223	To fund various capital projects, to provide funding for miscellaneous annual contributions, and to cover deficit fund balances
Nonmajor Governmental	Parks & Recreation	395,460	To provide funding for miscellaneous annual contributions
Nonmajor Governmental	Nonmajor Governmental	2,094,877	To fund various capital projects, transit expenses, & debt service payments, to provide funding for miscellaneous annual contributions, and to cover deficit fund balances
Nonmajor Governmental	Water	<u>361,653</u>	To fund capital projects
Total, fund financial statements		9,124,359	
Less government-wide eliminations		<u>(8,762,706)</u>	
Total transfers, government-wide statement of activities		<u>\$ 361,653</u>	

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2023, 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	\$ 8,280,000	\$ 4,920,000	\$ 810,000	\$ 12,390,000	\$ 795,000
(Discounts)/Premiums:					
Bond premium	<u>147,791</u>	<u>500,683</u>	<u>19,593</u>	<u>628,881</u>	<u>-</u>
Total bonds and notes payable	<u>8,427,791</u>	<u>5,420,683</u>	<u>829,593</u>	<u>13,018,881</u>	<u>795,000</u>
Other liabilities:					
Compensated absences	1,920,127	1,993,041	1,882,988	2,030,180	1,267,650
Lease liabilities	121,546	-	65,880	55,666	55,666
Net pension liability, IMRF	-	7,308,761	1,164,091	6,144,670	-
Net pension liability, Town IMRF	-	173,914	21,199	152,715	-
Net pension liability, Police	39,927,143	5,478,508	11,549,379	33,856,272	-
Net pension liability, Firefighters'	34,943,518	5,197,497	9,135,932	31,005,083	-
Net OPEB liability	<u>10,884,483</u>	<u>1,056,573</u>	<u>1,024,672</u>	<u>10,916,384</u>	<u>-</u>
Total other liabilities	<u>87,796,817</u>	<u>21,208,294</u>	<u>24,844,141</u>	<u>84,160,970</u>	<u>1,323,316</u>
Total governmental activities long-term liabilities	<u>\$ 96,224,608</u>	<u>\$ 26,628,977</u>	<u>\$ 25,673,734</u>	<u>\$ 97,179,851</u>	<u>\$ 2,118,316</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 11,510,000	\$ -	\$ 930,000	\$ 10,580,000	\$ 960,000
Notes payable, direct borrowing	372,652	-	41,406	331,246	41,406
(Discounts)/Premiums:					
Bond premium	<u>381,596</u>	<u>-</u>	<u>59,365</u>	<u>322,231</u>	<u>-</u>
Total bonds and notes payable	<u>12,264,248</u>	<u>-</u>	<u>1,030,771</u>	<u>11,233,477</u>	<u>1,001,406</u>
Other liabilities:					
Compensated absences	241,725	139,491	166,704	214,512	116,898
Net pension liability, IMRF	-	1,248,302	198,821	1,049,481	-
Net OPEB liability	<u>1,035,393</u>	<u>78,054</u>	<u>95,546</u>	<u>1,017,901</u>	<u>-</u>
Total other liabilities	<u>1,277,118</u>	<u>1,465,847</u>	<u>461,071</u>	<u>2,281,894</u>	<u>116,898</u>
Total business-type activities long-term liabilities	<u>\$ 13,541,366</u>	<u>\$ 1,465,847</u>	<u>\$ 1,491,842</u>	<u>\$ 13,515,371</u>	<u>\$ 1,118,304</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

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>					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2023</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	October 8, 2013	December 30, 2032	3.0% - 4.3%	\$ 1,390,000	\$ 915,000
2016 General Obligation Bonds issued to finance capital improvements for the East Fremont Street overlay project and brick streets overlay project, due in annual payments of \$345,000 to \$670,000	February 2, 2016	December 30, 2035	3.0% - 3.5%	9,600,000	6,555,000
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	March 14, 2023	December 30, 2032	5.00%	4,920,000	<u>4,920,000</u>
Total governmental activities, general obligation debt					<u>\$ 12,390,000</u>

<u>Business-Type Activities</u>					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2023</u>
2015 General Obligation Bonds, due in annual payments of \$115,000 to \$610,000	May 6, 2015	December 30, 2032	3.0% - 3.25%	\$ 8,290,000	\$ 4,850,000
2017 General Obligation Bonds, due in annual payments of \$400,000 to \$680,000	May 2, 2017	December 1, 2033	2.0% - 5.0%	8,320,000	<u>5,730,000</u>
Total business-type activities, general obligation debt					<u>\$ 10,580,000</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities General Obligation Debt</u>		<u>Business-Type Activities General Obligation Debt</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 795,000	\$ 258,143	\$ 960,000	\$ 374,694
2025	1,030,000	242,393	990,000	348,319
2026	1,075,000	225,993	1,020,000	319,869
2027	1,120,000	208,793	1,055,000	284,119
2028	1,175,000	190,942	1,095,000	247,119
2029-2033	5,880,000	659,562	5,460,000	618,355
2034-2035	<u>1,315,000</u>	<u>134,037</u>	-	-
Total	<u>\$ 12,390,000</u>	<u>\$ 1,919,863</u>	<u>\$ 10,580,000</u>	<u>\$ 2,192,475</u>

Lease Liabilities

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

Lease liabilities at December 31, 2023 consist of the following:

<u>Governmental Activities Lease Liabilities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2023</u>
Copier equipment	9/19/2019	8/31/2024	3.00%	\$ 171,642	\$ 24,610
Golf carts	1/1/2020	12/31/2024	3.00	145,674	<u>31,056</u>
Total governmental activities lease liabilities					<u>\$ 55,666</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Lease Liabilities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	<u>\$ 55,666</u>	<u>\$ 1,462</u>
Total	<u>\$ 55,666</u>	<u>\$ 1,462</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

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, 2023 was \$331,246. 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, 2023 consists of the following:

<u>Business-Type Activities</u>					Balance
<u>Notes Payable</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2023</u>
Loan, Illinois Environmental Protection Agency, due in semi-annual payments of \$41,406	December 24, 2010	September 1, 2031	0%	\$ 1,127,480	<u>\$ 331,246</u>
Total business-type activities notes payable					<u><u>\$ 331,246</u></u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-Type Activities Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 41,406	\$ -
2025	41,406	-
2026	41,406	-
2027	41,406	-
2028	41,406	-
2029-2031	<u>124,216</u>	-
Total	<u><u>\$ 331,246</u></u>	<u><u>\$ -</u></u>

Other Debt Information

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Lease Disclosures

Lessor - Lease Receivables

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

Additionally, the City entered into a lease with Community Power Group on November 19, 2018 with rent commencing March 1, 2023 when the solar field construction was complete as agreed upon in the land lease agreement. The original indebtedness as of March 1, 2023 was \$626,536 with an annual interest rate of 3.00%. The lease term ends on December 31, 2048.

Lease receivables at December 31, 2023 consists of the following:

<u>Years</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 43,819	\$ 3,227	\$ 47,046
2025	45,241	3,136	48,377
2026	46,716	3,037	49,753
2027	48,247	2,929	51,176
2028	49,832	2,815	52,647
2029-2033	275,101	12,028	287,129
2034-2038	324,661	7,634	332,295
2039-2043	164,352	3,392	167,744
2044-2048	125,634	921	126,555
Total	<u>\$ 1,123,603</u>	<u>\$ 39,119</u>	<u>\$ 1,162,722</u>

At December 31, 2023, the City recognized \$39,195 of lease revenue and \$2,991 of interest revenue during the fiscal year.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 6,618,380
Construction in progress	3,155,438
Other capital assets, net of accumulated depreciation	74,945,878
Less long-term debt outstanding related to capital assets	(8,007,666)
Plus bond issuance insurance	35,291
Less unamortized debt premium related to capital assets	(265,321)
Less lease liability	<u>(55,666)</u>
Total net investment in capital assets	<u>\$ 76,426,334</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2023, include the following:

	<u>General</u>	<u>Economic Development</u>	<u>Parks & Recreation</u>	<u>Nonmajor</u>	<u>Total</u>
Fund Balances					
Nonspendable:					
Prepaid items	\$ 430,933	\$ 10,022	\$ 33,831	\$ 47,703	\$ 522,489
Inventories	58,963	-	-	-	58,963
Advances	495,634	-	-	-	495,634
Property held for resale	-	-	-	155,324	155,324
Permanent fund principal	-	-	-	575,455	575,455
Subtotal	<u>985,530</u>	<u>10,022</u>	<u>33,831</u>	<u>778,482</u>	<u>1,807,865</u>
Restricted for:					
Motor fuel tax	-	-	-	1,371,665	1,371,665
Special enforcement	-	-	-	512,376	512,376
General government	-	-	-	182,558	182,558
Foreign fire	-	-	-	185,179	185,179
Infrastructure improvements	-	-	-	495,136	495,136
Economic development	-	801,345	-	-	801,345
TIF expenditures	-	-	-	1,144,671	1,144,671
Town of the City	-	-	-	1,683,351	1,683,351
Cemetery	-	-	-	42,617	42,617
Public works	-	-	-	887,342	887,342
Capital projects	-	-	-	3,379,904	3,379,904
Restricted donations	12,795	-	151,700	19,320	183,815
Subtotal	<u>12,795</u>	<u>801,345</u>	<u>151,700</u>	<u>9,904,119</u>	<u>10,869,959</u>
Committed to:					
General government encumbrances	80,948	-	-	-	80,948
Capital projects	-	-	-	717,370	717,370
Railroad Hall of Fame	500,000	500,000	-	-	1,000,000
Parks and recreation encumbrances	-	-	80,000	-	80,000
Property redevelopment	-	-	-	903,554	903,554
Building repair and maintenance	-	-	-	62,115	62,115
Community center building	-	-	-	12,646	12,646
Computer replacement	-	-	-	10,000	10,000
Economic development	-	7,629,413	-	-	7,629,413
Vehicle replacement	-	-	-	1,566,330	1,566,330
Subtotal	<u>580,948</u>	<u>8,129,413</u>	<u>80,000</u>	<u>3,272,015</u>	<u>12,062,376</u>
Assigned to:					
Economic development	-	2,247,087	-	-	2,247,087
Building repair and maintenance	-	-	-	2,883,902	2,883,902
Computer replacement	-	-	-	1,257,802	1,257,802
Vehicle replacement	-	-	-	4,981,931	4,981,931
Player fields	-	-	-	25,936	25,936
Capital projects	-	-	-	8,571,236	8,571,236
Parks and recreation	-	-	2,848,974	-	2,848,974
Subtotal	<u>-</u>	<u>2,247,087</u>	<u>2,848,974</u>	<u>17,720,807</u>	<u>22,816,868</u>
Unassigned (deficit):	<u>10,753,599</u>	<u>-</u>	<u>-</u>	<u>(430,501)</u>	<u>10,323,098</u>
Total fund balances	<u>\$ 12,332,872</u>	<u>\$ 11,187,867</u>	<u>\$ 3,114,505</u>	<u>\$ 31,244,922</u>	<u>\$ 57,880,166</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Business-Type Activities

Net investment in capital assets:	
Land	\$ 743,986
Construction in progress	15,700
Other capital assets, net of accumulated depreciation	33,163,136
Less long-term debt outstanding	(10,911,246)
Plus deferred charge on refunding	646,453
Less unamortized debt premium	(322,231)
Plus bond issuance insurance	<u>9,940</u>
Total net investment in capital assets	<u>\$ 23,345,738</u>

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 3,078,171	\$ 3,081,931	Custodial credit risk, deposits
Illinois funds	49,940	49,940	Credit risk
Mutual funds	1,744,257	1,744,257	N/A
			Custodial credit risk, investments, concentration of credit risk
Stocks	374,837	374,837	
Money market mutual funds, bond funds	82,700	82,700	Credit risk
Beneficial interest in endowment fund	16,682	16,682	N/A
Petty cash	<u>1,130</u>	<u>-</u>	N/A
Total deposits and investments	<u>\$ 5,347,717</u>	<u>\$ 5,350,347</u>	

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

The Library utilized the fair market valuation method of recurring fair value measurements. As of December 31, 2023, the Library's investments were measured using valuation inputs as follows:

Investment Type	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Money market mutual funds, bond funds	\$ 82,700	\$ -	\$ -	\$ 82,700
Mutual funds	1,744,257	-	-	1,744,257
Stocks	374,837	-	-	374,837
Beneficial interest in endowment fund	<u>16,682</u>	<u>-</u>	<u>-</u>	<u>16,682</u>
Total	<u>\$ 2,218,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,218,476</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, 2023, the Library's investments were rated as follows:

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

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Capital Assets

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Capital assets not being depreciated:				
Land	\$ 797,603	\$ -	\$ -	\$ 797,603
Construction in progress	<u>8,907,022</u>	<u>8,950,890</u>	<u>-</u>	<u>17,857,912</u>
Total capital assets not being depreciated	<u>9,704,625</u>	<u>8,950,890</u>	<u>-</u>	<u>18,655,515</u>
Capital assets being depreciated:				
Buildings and improvements	1,355,125	-	-	1,355,125
Machinery and equipment	<u>654,619</u>	<u>1,508</u>	<u>-</u>	<u>656,127</u>
Total capital assets being depreciated	<u>2,009,744</u>	<u>1,508</u>	<u>-</u>	<u>2,011,252</u>
Total capital assets	<u>11,714,369</u>	<u>8,952,398</u>	<u>-</u>	<u>20,666,767</u>
Less accumulated depreciation for:				
Buildings and improvements	(1,000,688)	(15,247)	-	(1,015,935)
Machinery and equipment	<u>(216,948)</u>	<u>(25,235)</u>	<u>-</u>	<u>(242,183)</u>
Total accumulated depreciation	<u>(1,217,636)</u>	<u>(40,482)</u>	<u>-</u>	<u>(1,258,118)</u>
Net capital assets being depreciated	<u>792,108</u>	<u>(38,974)</u>	<u>-</u>	<u>753,134</u>
Total Library capital assets, net of accumulated depreciation	<u>\$ 10,496,733</u>	<u>\$ 8,911,916</u>	<u>\$ -</u>	<u>\$ 19,408,649</u>

Long-Term Obligations

On July 1, 2019, the Library entered into a loan agreement with the Library Foundation, wherein the Foundation loaned \$3,000,000 to the Library. The Loan is for twelve months with an interest rate of 3.75%, payable semi-annually, with the principal payable on July 1, 2021. During 2022, \$2,000,000 was repaid and the remaining \$1,000,000 was rolled into a new loan receivable maturing July 1, 2024 with an interest rate of 2.26% due semi-annually. As the Foundation is reported as part of the Library on the government-wide financial statements, the \$1,000,000 due-to liability of the Library and the \$1,000,000 receivable of the Foundation are netted and eliminated for reporting purposes.

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

On October 18, 2023, the Library issued \$4,001,000 in debt certificates with an initial interest rate of 7.25%. Monthly interest only payments in amounts determined by the lender are paid on the 18th of each month, commencing on November 18, 2023 and continuing until the maturity date of October 18, 2024.

City of Galesburg

Notes to Financial Statements
December 31, 2023

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Debt certificates, direct borrowing	\$ 2,000,000	\$ 4,001,000	\$ 2,000,000	\$ 4,001,000	\$ 4,001,000
Compensated absences	119,978	117,013	102,368	134,623	41,197
Net pension liability, IMRF	-	647,889	75,683	572,206	-
Net OPEB liability	19,014	4,909	2,053	21,870	-
Total	<u>\$ 2,138,992</u>	<u>\$ 4,770,811</u>	<u>\$ 2,180,104</u>	<u>\$ 4,729,699</u>	<u>\$ 4,042,197</u>

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

	<u>Principal</u>	<u>Interest</u>
2024	\$ 4,001,000	\$ 235,281
Total	<u>\$ 4,001,000</u>	<u>\$ 235,281</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.

For the year ended December 31, 2023, the City recognized the following balances in the government-wide financial statements:

	<u>Total Pension Liability</u>	<u>Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
IMRF, City and Library	\$ 71,885,754	\$ 7,766,357	\$ 6,342,051	\$ 772,118	\$ 1,366,209
IMRF, Town	2,753,137	152,715	325,712	4,646	15,551
Police Pension Plan	68,402,816	33,856,272	9,363,603	15,007,008	2,808,195
Firefighters' Pension Plan	60,982,012	31,005,083	5,187,565	12,149,324	1,552,615
Total	<u>\$204,023,719</u>	<u>\$ 72,780,427</u>	<u>\$ 21,218,931</u>	<u>\$ 27,933,096</u>	<u>\$ 5,742,570</u>

Illinois Municipal Retirement Fund - City and Library**Plan Description**

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

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

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

Plan Membership

At December 31, 2022, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	197
Inactive, non-retired members	86
Active members	<u>164</u>
Total	<u><u>447</u></u>

Contributions

As set by statute, City and Library employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the City and Library to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The City and Library's actuarially determined contribution rate for calendar year 2023 was 10.04% of annual covered payroll for IMRF. The City and Library also contribute for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Summary of Significant Accounting Policies

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

Actuarial Assumptions

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

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

Mortality

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

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	35.50 %	7.82 %	6.50 %
International equities	18.00	9.23	7.60
Fixed income	25.50	5.01	4.90
Real estate	10.50	7.10	6.20
Alternatives	9.50		
Private equity		13.43	9.90
Commodities		7.42	6.25
Cash equivalents	1.00	4.00	4.00

City of Galesburg

Notes to Financial Statements
December 31, 2023

Discount Rate

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

Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
City:			
Total pension liability	\$ 75,156,736	\$ 67,275,809	\$ 60,968,100
Plan fiduciary net position	<u>60,081,658</u>	<u>60,081,658</u>	<u>60,081,658</u>
Net pension liability/(asset)	<u>\$ 15,075,078</u>	<u>\$ 7,194,151</u>	<u>\$ 886,442</u>
Library:			
Total pension liability	\$ 5,149,970	\$ 4,609,945	\$ 4,177,721
Plan fiduciary net position	<u>4,037,739</u>	<u>4,037,739</u>	<u>4,037,739</u>
Net pension liability/(asset)	<u>\$ 1,112,231</u>	<u>\$ 572,206</u>	<u>\$ 139,982</u>
Total:			
Total pension liability	\$ 80,306,706	\$ 71,885,754	\$ 65,145,821
Plan fiduciary net position	<u>64,119,397</u>	<u>64,119,397</u>	<u>64,119,397</u>
Net pension liability/(asset)	<u>\$ 16,187,309</u>	<u>\$ 7,766,357</u>	<u>\$ 1,026,424</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Changes in Net Pension Liability/(Asset)

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
City:			
Balances at December 31, 2021	\$ 65,567,056	\$ 72,297,845	\$ (6,730,789)
Service cost	813,545	-	813,545
Interest on total pension liability	4,587,683	-	4,587,683
Differences between expected and actual experience of the total pension liability	286,104	-	286,104
Change of assumptions	(39,457)	-	(39,457)
Benefit payments, including refunds of employee contributions	(3,939,122)	(3,939,122)	-
Contributions, employer	-	951,535	(951,535)
Contributions, employee	-	411,377	(411,377)
Net investment income	-	(9,585,904)	9,585,904
Other (net transfer)	-	(54,073)	54,073
	<u>\$ 67,275,809</u>	<u>\$ 60,081,658</u>	<u>\$ 7,194,151</u>
Balances at December 31, 2022	<u>\$ 67,275,809</u>	<u>\$ 60,081,658</u>	<u>\$ 7,194,151</u>
Library:			
Balances at December 31, 2021	\$ 4,431,439	\$ 5,009,386	\$ (577,947)
Service cost	64,708	-	64,708
Interest on total pension liability	364,894	-	364,894
Differences between expected and actual experience of the total pension liability	22,756	-	22,756
Change of assumptions	39,457	-	39,457
Benefit payments, including refunds of employee contributions	(313,309)	(313,309)	-
Contributions, employer	-	75,683	(75,683)
Contributions, employee	-	32,720	(32,720)
Net investment income	-	(762,440)	762,440
Other (net transfer)	-	(4,301)	4,301
	<u>\$ 4,609,945</u>	<u>\$ 4,037,739</u>	<u>\$ 572,206</u>
Balances at December 31, 2022	<u>\$ 4,609,945</u>	<u>\$ 4,037,739</u>	<u>\$ 572,206</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Total:			
Balances at December 31, 2021	\$ 69,998,495	\$ 77,307,231	\$ (7,308,736)
Service cost	878,253	-	878,253
Interest on total pension liability	4,952,577	-	4,952,577
Differences between expected and actual experience of the total pension liability	308,860	-	308,860
Benefit payments, including refunds of employee contributions	(4,252,431)	(4,252,431)	-
Contributions, employer	-	1,027,218	(1,027,218)
Contributions, employee	-	444,097	(444,097)
Net investment income	-	(10,348,344)	10,348,344
Other (net transfer)	-	(58,374)	58,374
	<u> </u>	<u> </u>	<u> </u>
Balances at December 31, 2022	<u>\$ 71,885,754</u>	<u>\$ 64,119,397</u>	<u>\$ 7,766,357</u>

Plan fiduciary net position as a percentage of the total pension liability 89.20 %

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

For the year ended December 31, 2023, the City and Library recognized pension expense of \$1,366,209. The City and Library reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
City:		
Difference between expected and actual experience	\$ 477,696	\$ 512,957
Assumption changes	-	202,274
Net difference between projected and actual earnings on pension plan investments	4,658,275	-
Contributions subsequent to the measurement date	<u>737,741</u>	<u>-</u>
Total	<u>\$ 5,873,712</u>	<u>\$ 715,231</u>
Library:		
Difference between expected and actual experience	\$ 37,995	\$ 40,799
Assumption changes	-	16,088
Net difference between projected and actual earnings on pension plan investments	370,508	-
Contributions subsequent to the measurement date	<u>59,836</u>	<u>-</u>
Total	<u>\$ 468,339</u>	<u>\$ 56,887</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Total:		
Difference between expected and actual experience	\$ 515,691	\$ 553,756
Assumption changes	-	218,362
Net difference between projected and actual earnings on pension plan investments	5,028,783	-
Contributions subsequent to the measurement date	<u>797,577</u>	<u>-</u>
Total	<u>\$ 6,342,051</u>	<u>\$ 772,118</u>

The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending December 31, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$4,772,356) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>City</u>	<u>Library</u>	<u>Total</u>
2024	\$ (662,149)	\$ (52,666)	\$ (714,815)
2025	579,419	46,086	625,505
2026	1,539,758	122,469	1,662,227
2027	<u>2,963,712</u>	<u>235,727</u>	<u>3,199,439</u>
Total	<u>\$ 4,420,740</u>	<u>\$ 351,616</u>	<u>\$ 4,772,356</u>

Illinois Municipal Retirement Fund - Town of the City of Galesburg

Plan Description

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

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

City of Galesburg

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Plan Membership

At December 31, 2022, the measurement date, membership in the plan was as follows:

Retirees and beneficiaries	10
Inactive, non-retired members	1
Active members	<u>6</u>
Total	<u><u>17</u></u>

Contributions

As set by statute, Town employees participating in IMRF are required to contribute 4.50% of their annual covered salary. The statute requires the Town to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The Town's actuarially determined contribution rate for calendar year 2023 was 6.56% of annual covered payroll. The Town also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability/(Asset)

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

Summary of Significant Accounting Policies

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

Actuarial Assumptions

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

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

City of Galesburg

Notes to Financial Statements
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Mortality

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

Long-Term Expected Real Rate of Return

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

Discount Rate

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

Discount Rate Sensitivity

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 3,021,504	\$ 2,753,137	\$ 2,526,160
Plan fiduciary net position	<u>2,600,422</u>	<u>2,600,422</u>	<u>2,600,422</u>
Net pension liability/(asset)	<u>\$ 421,082</u>	<u>\$ 152,715</u>	<u>\$ (74,262)</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Changes in Net Pension Liability/(Asset)

The Town changes in net pension liability/(asset) for the calendar year ended December 31, 2022 were as follows:

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/(Asset) (a) - (b)
Balances at December 31, 2021	\$ 2,627,218	\$ 3,181,492	\$ (554,274)
Service cost	31,155	-	31,155
Interest on total pension liability	182,294	-	182,294
Differences between expected and actual experience of the total pension liability	169,274	-	169,274
Benefit payments, including refunds of employee contributions	(256,804)	(256,804)	-
Contributions, employer	-	21,199	(21,199)
Contributions, employee	-	14,543	(14,543)
Net investment income	-	(432,052)	432,052
Other (net transfer)	-	72,044	(72,044)
Balances at December 31, 2022	<u>\$ 2,753,137</u>	<u>\$ 2,600,422</u>	<u>\$ 152,715</u>

Plan fiduciary net position as a percentage of
the total pension liability 94.45 %

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

For the year ended December 31, 2023, the Town recognized pension expense of \$15,551. The Town reported deferred outflows and inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 96,727	\$ 4,646
Net difference between projected and actual earnings on pension plan investments	220,057	-
Contributions subsequent to the measurement date	<u>8,928</u>	<u>-</u>
Total	<u>\$ 325,712</u>	<u>\$ 4,646</u>

City of Galesburg

Notes to Financial Statements
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The amount reported as deferred outflows resulting from contributions subsequent to the measurement date in the above table will be recognized as a reduction in the net pension liability/(asset) for the year ending December 31, 2024. The remaining amounts reported as deferred outflows and inflows of resources related to pensions (\$321,066) will be recognized in pension expense as follows:

	Year Ending December 31,	Total
2024		\$ 48,617
2025		59,553
2026		72,508
2027		<u>131,460</u>
Total		<u>\$ 312,138</u>

Police Pension

Plan Description

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

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

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

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

City of Galesburg

Notes to Financial Statements
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Plan Membership

At December 31, 2022, the actuarial valuation date, the Police Pension membership consisted of:

Retirees and beneficiaries	61
Inactive, non-retired members	18
Active members	<u>48</u>
Total	<u><u>127</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, 2023 was 84.08% of annual covered payroll.

Net Pension Liability/(Asset)

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

Summary of Significant Accounting Policies

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

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

Actuarial Assumptions

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

Actuarial cost method	Entry Age Normal
Asset valuation method	5-Year Smoothed Fair Value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.25%
Projected salary increases	3.75% - 4.78%
Cost-of-living adjustments	2.25%

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

Discount Rate

The discount rate used to measure the total pension liability for the Police Pension Plan was 6.65%. The discount rate calculated using the December 31, 2022 measurement date was 6.31%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments of 6.75% was blended with the index rate of 3.26% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating as of December 31, 2023 to arrive at a discount rate of 6.65% used to determine the total pension liability. The year ending December 31, 2087 is the last year in the project period for which projected benefit payments are fully funded.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.65% 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 (5.65%) or 1-percentage-point higher (7.65%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Total pension liability	\$ 77,841,107	\$ 68,402,816	\$ 60,706,159
Plan fiduciary net position	<u>34,546,544</u>	<u>34,546,544</u>	<u>34,546,544</u>
Net pension liability	<u>\$ 43,294,563</u>	<u>\$ 33,856,272</u>	<u>\$ 26,159,615</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Changes in Net Pension Liability/(Asset)

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at December 31, 2022	\$ 69,710,858	\$ 29,783,715	\$ 39,927,143
Service cost	857,082	-	857,082
Interest on total pension liability	4,298,666	-	4,298,666
Differences between expected and actual experience of the total pension liability	294,764	-	294,764
Change of assumptions	(2,990,557)	-	(2,990,557)
Benefit payments, including refunds of employee contributions	(3,767,997)	(3,767,997)	-
Contributions, employer	-	3,345,945	(3,345,945)
Contributions, employee	-	395,534	(395,534)
Net investment income	-	4,817,343	(4,817,343)
Administration	-	(27,996)	27,996
	<u>\$ 68,402,816</u>	<u>\$ 34,546,544</u>	<u>\$ 33,856,272</u>
Balances at December 31, 2023	<u>\$ 68,402,816</u>	<u>\$ 34,546,544</u>	<u>\$ 33,856,272</u>

Plan fiduciary net position as a percentage of
the total pension liability 50.50 %

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

For the year ended December 31, 2023, the City recognized pension expense of \$2,808,195. 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	\$ 1,918,622	\$ 1,419,675
Assumption changes	5,830,858	13,587,333
Net difference between projected and actual earnings on pension plan investments	<u>1,614,123</u>	<u>-</u>
Total	<u>\$ 9,363,603</u>	<u>\$ 15,007,008</u>

City of Galesburg

Notes to Financial Statements
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The amounts reported as deferred outflows and inflows of resources related to pensions (\$5,643,405) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2024	\$ 233,985
2025	(544,383)
2026	(2,166,415)
2027	(2,948,549)
2028	<u>(218,043)</u>
Total	<u>\$ (5,643,405)</u>

Firefighters' Pension

Plan Description

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

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

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

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

City of Galesburg

Notes to Financial Statements
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Plan Membership

At December 31, 2022, the actuarial valuation date, the Firefighters' Pension Plan membership consisted of:

Retirees and beneficiaries	66
Inactive, non-retired members	4
Active members	<u>41</u>
Total	<u><u>111</u></u>

Contributions

Participants contribute a fixed percentage of their base salary to the plans. At December 31, 2023, 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, 2023 was 98.17% of annual covered payroll.

Net Pension Liability/(Asset)

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

Summary of Significant Accounting Policies

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

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

City of Galesburg

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Actuarial Assumptions

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

Actuarial cost method	Entry Age Normal
Asset valuation method	5-Year Smoothed Fair Value
Actuarial assumptions	
Interest rate	6.75%
Inflation	2.25%
Projected salary increases	3.75% - 7.30%
Cost-of-living adjustments	2.25%

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

Discount Rate

The discount rate used to measure the total pension liability for the Firefighters' Pension Plan was 6.75%. The discount rate calculated using the December 31, 2022 measurement date was 6.49%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the Plan's fiduciary net position was projected not to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments of 6.75% was blended with the index rate of 3.26% for tax exempt 20-year general obligation municipal bonds with an average AA credit rating as of December 31, 2023 to arrive at a discount rate of 6.75% used to determine the total pension liability. The year ending December 31, 2065 is the last year in the project period for which projected benefit payments are fully funded.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the pension liability of the City calculated using the discount rate of 6.75% 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>
Total pension liability	\$ 68,739,472	\$ 60,982,012	\$ 54,569,216
Plan fiduciary net position	<u>29,976,929</u>	<u>29,976,929</u>	<u>29,976,929</u>
Net pension liability	<u>\$ 38,762,543</u>	<u>\$ 31,005,083</u>	<u>\$ 24,592,287</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Changes in Net Pension Liability/(Asset)

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

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability/Asset (a) - (b)
Balances at December 31, 2022	\$ 61,319,580	\$ 26,376,062	\$ 34,943,518
Service cost	903,181	-	903,181
Interest on total pension liability	3,883,894	-	3,883,894
Differences between expected and actual experience of the total pension liability	387,624	-	387,624
Change of assumptions	(1,874,298)	-	(1,874,298)
Benefit payments, including refunds of employee contributions	(3,637,969)	(3,637,969)	-
Contributions, employer	-	3,261,480	(3,261,480)
Contributions, employee	-	319,736	(319,736)
Net investment income	-	3,680,418	(3,680,418)
Administration	-	(22,798)	22,798
Balances at December 31, 2023	<u>\$ 60,982,012</u>	<u>\$ 29,976,929</u>	<u>\$ 31,005,083</u>

Plan fiduciary net position as a percentage of
the total pension liability 49.16 %

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

For the year ended December 31, 2023, the City recognized pension expense of \$1,552,615. 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	\$ 1,439,151	\$ 1,840,016
Assumption changes	1,997,177	10,309,308
Net difference between projected and actual earnings on pension plan investments	<u>1,751,237</u>	<u>-</u>
Total	<u>\$ 5,187,565</u>	<u>\$ 12,149,324</u>

The amounts reported as deferred outflows and inflows of resources related to pensions (\$ (6,961,759)) will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2024	\$ (1,796,353)
2025	(2,560,918)
2026	(1,926,612)
2027	<u>(677,876)</u>
Total	<u>\$ (6,961,759)</u>

City of Galesburg

Notes to Financial Statements
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Pension Segment Information

Fiduciary Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Assets				
Cash and cash equivalents	\$ 517,425	\$ 1,413,541	\$ -	\$ 1,930,966
Investments:				
Mutual funds	-	-	2,305,907	2,305,907
Insurance contracts and annuities	22,921,662	-	-	22,921,662
Police officers' pension investment fund	10,489,125	-	-	10,489,125
Firefighters' pension investment fund	-	27,924,884	-	27,924,884
Prepaid items	-	7,299	-	7,299
Receivables, (net allowances for uncollectibles)				
Due from primary government	<u>927,305</u>	<u>937,644</u>	<u>-</u>	<u>1,864,949</u>
Total assets	<u>34,855,517</u>	<u>30,283,368</u>	<u>2,305,907</u>	<u>67,444,792</u>
Liabilities				
Accounts payable	<u>308,973</u>	<u>306,439</u>	<u>-</u>	<u>615,412</u>
Total liabilities	<u>308,973</u>	<u>306,439</u>	<u>-</u>	<u>615,412</u>
Net Position				
Restricted for OPEB	-	-	2,305,907	2,305,907
Restricted for retirement benefits	<u>34,546,544</u>	<u>29,976,929</u>	<u>-</u>	<u>64,523,473</u>
Total net position	<u>\$ 34,546,544</u>	<u>\$ 29,976,929</u>	<u>\$ 2,305,907</u>	<u>\$ 66,829,380</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

Changes in Plan Net Position

	Pension Trust			Total
	Police Pension	Fire Pension	OPEB Trust	
Additions				
Contributions:				
Employer	\$ 3,345,945	\$ 3,261,480	\$ 1,124,328	\$ 7,731,753
Plan member deposits	<u>395,534</u>	<u>319,736</u>	<u>-</u>	<u>715,270</u>
Total contributions	<u>3,741,479</u>	<u>3,581,216</u>	<u>1,124,328</u>	<u>8,447,023</u>
Investment income:				
Net appreciation in fair value of investments	4,786,126	3,643,124	310,419	8,739,669
Interest income	<u>42,985</u>	<u>64,438</u>	<u>-</u>	<u>107,423</u>
Total investment income	4,829,111	3,707,562	310,419	8,847,092
Less investment expense	<u>(11,794)</u>	<u>(27,474)</u>	<u>-</u>	<u>(39,268)</u>
Net investment income	4,817,317	3,680,088	310,419	8,807,824
Miscellaneous:	<u>26</u>	<u>330</u>	<u>-</u>	<u>356</u>
Total additions	<u>8,558,822</u>	<u>7,261,634</u>	<u>1,434,747</u>	<u>17,255,203</u>
Deductions				
Benefits	3,767,997	3,637,969	981,305	8,387,271
Administrative expenses	<u>27,996</u>	<u>22,798</u>	<u>1,533</u>	<u>52,327</u>
Total deductions	<u>3,795,993</u>	<u>3,660,767</u>	<u>982,838</u>	<u>8,439,598</u>
Change in net position	4,762,829	3,600,867	451,909	8,815,605
Net Position, Beginning	<u>29,783,715</u>	<u>26,376,062</u>	<u>1,853,998</u>	<u>58,013,775</u>
Net Position, Ending	<u>\$ 34,546,544</u>	<u>\$ 29,976,929</u>	<u>\$ 2,305,907</u>	<u>\$ 66,829,380</u>

Risk Management

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

Self-Insurance

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

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

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

Claims Liability

	<u>Prior Year</u>	<u>Current Year</u>
Unpaid Claims, Beginning	\$ 170,000	\$ 315,000
Current year claims and changes in estimates	499,477	42,004
Claim payments	<u>(354,477)</u>	<u>(207,004)</u>
Unpaid Claims, Ending	<u>\$ 315,000</u>	<u>\$ 150,000</u>

As of December 31, 2023, the entire balance of claims payable is expected to be paid within one year.

Commitments and Contingencies

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

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

The City has active construction projects as of December 31, 2023. 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 \$2,841,728 related to these projects.

Other Postemployment Benefits

General Information About the OPEB Plan

Plan Description

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

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, 2023, the following employees were covered by the benefit terms:

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

Contributions

The City Council has the authority to establish and amend the contribution requirements of the City and employees. The Council establishes rates based on an actuarially determined rate. For the year ended December 31, 2023, the City's employer contribution rate as a percentage of covered payroll was 5.26%. The City pays all benefit claims from operations and makes annual contributions to the plan. Plan members are not required to contribute to the plan.

Net OPEB Liability

The City's net OPEB liability was measured as of December 31, 2023, 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, 2023 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	3.77%
Healthcare cost trend rates	6.75% for 2023, decreasing in increments of 0.25% - 0.50% annually, from 6.75% in 2023 to an ultimate rate of 4.50% for 2029 and after

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

City of Galesburg

Notes to Financial Statements
December 31, 2023

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of an actuarial experience study for the period from 2004 through 2008 adjusted forward by mortality improvement scales from the Society of Actuaries and an actuarial experience study for the period from 2004 through 2011 from the Illinois Department of Insurance.

Investment Policy

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

Money-Weighted Rate of Return

For the year ended December 31, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 14.92%. 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 3.77%. The projection of cash flows used to determine the discount rate assumed that City and Library contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position will not be available to make all projected future benefit payments of current plan members. Therefore, a blended rate, based on the long-term expected rate of return on OPEB Plan investments and 20-year GO municipal bond rate, was used to determine the total OPEB liability.

Changes in the Net OPEB Liability

	<u>Increase (Decrease)</u>		
	<u>Total OPEB</u>	<u>Plan Fiduciary</u>	
	<u>Liability (a)</u>	<u>Net Position</u>	<u>Net OPEB</u>
		<u>(b)</u>	<u>Liability (a)-(b)</u>
Balances at December 31, 2022	\$ 13,792,888	\$ 1,853,998	\$ 11,938,890
Service cost	634,135	-	634,135
Interest	541,637	-	541,637
Changes in assumptions	276,240	-	276,240
Contributions, employer	-	1,124,328	(1,124,328)
Net investment income	-	310,419	(310,419)
Benefit payments	(981,305)	(981,305)	-
Administrative expense	(1,533)	(1,533)	-
	<u>\$ 14,262,062</u>	<u>\$ 2,305,907</u>	<u>\$ 11,956,155</u>
Balances at December 31, 2023	<u>\$ 14,262,062</u>	<u>\$ 2,305,907</u>	<u>\$ 11,956,155</u>
Net OPEB liability, City	\$ 14,236,412	\$ 2,302,127	\$ 11,934,285
Net OPEB liability, Library	<u>25,650</u>	<u>3,780</u>	<u>21,870</u>
Net OPEB liability, Total	<u>\$ 14,262,062</u>	<u>\$ 2,305,907</u>	<u>\$ 11,956,155</u>
Plan fiduciary net position as a percentage of the total OPEB liability			16.17 %

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

The following presents the net OPEB liability of the City and Library, as well as what the City's and Library's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.77%) or 1-percentage-point higher (4.77%) than the current discount rate:

	<u>1% Decrease (2.77%)</u>	<u>Discount Rate (3.77%)</u>	<u>1% Increase (4.77%)</u>
Net OPEB liability, City	\$ 12,970,068	\$ 11,934,285	\$ 10,953,974
Net OPEB liability, Library	<u>23,768</u>	<u>21,870</u>	<u>20,074</u>
Net OPEB liability, Total	<u>\$ 12,993,836</u>	<u>\$ 11,956,155</u>	<u>\$ 10,974,048</u>

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

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

	<u>1% Decrease (5.75% Decreasing to 3.50%)</u>	<u>Healthcare Cost Trend Rates (6.75% Decreasing to 4.50%)</u>	<u>1% Increase (7.75% Decreasing to 5.50%)</u>
Net OPEB liability, City	\$ 10,659,539	\$ 11,934,285	\$ 13,383,886
Net OPEB liability, Library	<u>19,534</u>	<u>21,870</u>	<u>24,526</u>
Net OPEB liability, Total	<u>\$ 10,679,073</u>	<u>\$ 11,956,155</u>	<u>\$ 13,408,412</u>

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

For the year ended December 31, 2023, the City and Library recognized OPEB expense of \$757,490. At December 31, 2023, 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	\$ 375,183	\$ 876,433
Changes of assumptions or other inputs	2,272,190	2,966,542
Differences between expected and actual investment earnings	<u>-</u>	<u>92,810</u>
Total	<u>\$ 2,647,373</u>	<u>\$ 3,935,785</u>
Deferred Outflows / Inflows, City	\$ 2,642,531	\$ 3,928,586
Deferred Outflows / Inflows, Library	<u>4,842</u>	<u>7,199</u>
Total	<u>\$ 2,647,373</u>	<u>\$ 3,935,785</u>

City of Galesburg

Notes to Financial Statements
December 31, 2023

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

<u>Year Ended December 31:</u>	<u>City</u>	<u>Library</u>	<u>Total</u>
2024	\$ (166,233)	\$ (305)	\$ (166,538)
2025	(138,371)	(254)	(138,625)
2026	(99,500)	(182)	(99,682)
2027	(165,699)	(304)	(166,003)
2028	(119,293)	(219)	(119,512)
Thereafter	<u>(596,959)</u>	<u>(1,093)</u>	<u>(598,052)</u>
Total	<u>\$ (1,286,055)</u>	<u>\$ (2,357)</u>	<u>\$ (1,288,412)</u>

Tax Increment Financing District

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

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

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

Tax Abatement

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

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

The City has entered into tax abatement agreements with developers in the form of sales tax rebate incentive payments to stimulate economic development. The abatements are authorized through City Council resolutions. The developers make sales tax payments as they become due and, after meeting the criteria established in the development agreements, are entitled to incentive payments that directly correlate to the taxes paid. The incentives are calculated based on a percentage of sales taxes paid by the developers, with cumulative not to exceed maximum payments. The developer commitments include the construction and operation of a Kohl's store and rehabilitation of an existing building for the operation of a furniture store. Total incentive payments for the year ended December 31, 2023 were \$70,924.

Effect of New Accounting Standards on Current-Period Financial Statements

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

- Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*
- Statement No. 102, *Certain Risk Disclosures*
- Statement No. 103, *Financial Reporting Model Improvements*

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 Nine Fiscal Years

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

Notes to Schedule:

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

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

86.20%	96.41%	81.70%
\$ 8,024,144	\$ 8,004,796	\$ 8,116,006
106.49%	27.54%	149.97%

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 Nine Fiscal Years (cont.)

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

See notes to required supplementary information

2022			2023		
City	Library	Total	City	Library	Total
\$ 814,655	\$ 69,951	\$ 884,606	\$ 813,545	\$ 64,708	\$ 878,253
4,521,936	388,281	4,910,217	4,587,683	364,894	4,952,577
(897,744)	(77,086)	(974,830)	286,104	22,756	308,860
210	(210)	-	(39,457)	39,457	-
<u>(3,879,521)</u>	<u>(333,120)</u>	<u>(4,212,641)</u>	<u>(3,939,122)</u>	<u>(313,309)</u>	<u>(4,252,431)</u>
559,536	47,816	607,352	1,708,753	178,506	1,887,259
<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>
<u>\$ 65,567,056</u>	<u>\$ 4,431,439</u>	<u>\$ 69,998,495</u>	<u>\$ 67,275,809</u>	<u>\$ 4,609,945</u>	<u>\$ 71,885,754</u>
\$ 1,150,537	\$ 98,792	\$ 1,249,329	\$ 951,535	\$ 75,683	\$ 1,027,218
390,632	33,542	424,174	411,377	32,720	444,097
11,140,512	956,593	12,097,105	(9,585,904)	(762,440)	(10,348,344)
(3,879,521)	(333,120)	(4,212,641)	(3,939,122)	(313,309)	(4,252,431)
<u>(1,330,449)</u>	<u>(114,241)</u>	<u>(1,444,690)</u>	<u>(54,073)</u>	<u>(4,301)</u>	<u>(58,374)</u>
7,471,711	641,566	8,113,277	(12,216,187)	(971,647)	(13,187,834)
<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>
<u>\$ 72,297,845</u>	<u>\$ 5,009,386</u>	<u>\$ 77,307,231</u>	<u>\$ 60,081,658</u>	<u>\$ 4,037,739</u>	<u>\$ 64,119,397</u>
<u>\$ (6,730,789)</u>	<u>\$ (577,947)</u>	<u>\$ (7,308,736)</u>	<u>\$ 7,194,151</u>	<u>\$ 572,206</u>	<u>\$ 7,766,357</u>

110.44% 89.20%

\$ 9,420,918 \$ 9,868,821

-77.58% 78.70%

See notes to required supplementary information

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
City				
Actuarially determined contribution	\$ 937,996	\$ 922,958	\$ 887,566	\$ 919,494
Contributions in relation to the actuarially determined contribution	<u>996,715</u>	<u>1,232,864</u>	<u>1,050,988</u>	<u>1,088,795</u>
Contribution deficiency (excess)	<u>\$ (58,719)</u>	<u>\$ (309,906)</u>	<u>\$ (163,422)</u>	<u>\$ (169,301)</u>
Library				
Actuarially determined contribution	\$ 58,225	\$ 101,725	\$ 97,824	\$ 65,896
Contributions in relation to the actuarially determined contribution	<u>61,870</u>	<u>135,881</u>	<u>115,836</u>	<u>78,029</u>
Contribution deficiency (excess)	<u>\$ (3,645)</u>	<u>\$ (34,156)</u>	<u>\$ (18,012)</u>	<u>\$ (12,133)</u>
Total				
Actuarially determined contribution	\$ 996,221	\$ 1,024,683	\$ 985,390	\$ 985,390
Contributions in relation to the actuarially determined contribution	<u>1,058,585</u>	<u>1,368,745</u>	<u>1,166,824</u>	<u>1,166,824</u>
Contribution deficiency (excess)	<u>\$ (62,364)</u>	<u>\$ (344,062)</u>	<u>\$ (181,434)</u>	<u>\$ (181,434)</u>
Covered payroll	\$ 8,027,563	\$ 8,024,144	\$ 8,004,796	\$ 8,004,796
Contributions as a percentage of covered payroll	13.19%	17.06%	14.58%	14.58%

Notes to Schedule:

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregated Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010

Other information:

There were no benefit changes during the year.

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

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 Nine Fiscal Years

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

Notes to Schedule:

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

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

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

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

Notes to Schedule:

N/A - Fiscal year 2023 information not available.

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregated Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	5-year smoothed market, 20% corridor
Inflation	2.25%
Salary increases	2.85% to 13.75%, including inflation
Investment rate of return	7.25%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition
Mortality	Pub-2010

City of Galesburg, Illinois

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

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

See notes to required supplementary information

2018	2019	2020	2021	2022	2023
\$ 818,991	\$ 883,167	\$ 1,121,695	\$ 1,257,913	\$ 1,437,628	\$ 857,082
3,628,841	3,720,839	3,965,432	3,850,253	3,911,784	4,298,666
49,905	688,209	2,356,363	(2,962,803)	1,215,904	294,764
1,622,665	8,905,010	5,274,383	4,143,452	(17,220,907)	(2,990,557)
-	103,606	-	-	(56,171)	-
<u>(2,804,292)</u>	<u>(2,880,141)</u>	<u>(3,126,243)</u>	<u>(3,349,556)</u>	<u>(3,564,919)</u>	<u>(3,767,997)</u>
3,316,110	11,420,690	9,591,630	2,939,259	(14,276,681)	(1,308,042)
<u>56,719,850</u>	<u>60,035,960</u>	<u>71,456,650</u>	<u>81,048,280</u>	<u>83,987,539</u>	<u>69,710,858</u>
<u>\$ 60,035,960</u>	<u>\$ 71,456,650</u>	<u>\$ 81,048,280</u>	<u>\$ 83,987,539</u>	<u>\$ 69,710,858</u>	<u>\$ 68,402,816</u>
\$ 2,199,249	\$ 2,229,641	\$ 2,423,797	\$ 2,287,839	\$ 4,270,139	\$ 3,345,945
357,688	332,353	442,514	391,329	354,489	395,534
(1,608,006)	3,912,366	2,417,041	3,864,471	(5,446,020)	4,817,343
(2,804,292)	(2,880,141)	(3,126,243)	(3,349,556)	(3,564,919)	(3,767,997)
(22,577)	(22,719)	(24,140)	(26,414)	(31,490)	(27,996)
<u>(1,877,938)</u>	<u>3,571,500</u>	<u>2,132,969</u>	<u>3,167,669</u>	<u>(4,417,801)</u>	<u>4,762,829</u>
<u>27,207,316</u>	<u>25,329,378</u>	<u>28,900,878</u>	<u>31,033,847</u>	<u>34,201,516</u>	<u>29,783,715</u>
<u>\$ 25,329,378</u>	<u>\$ 28,900,878</u>	<u>\$ 31,033,847</u>	<u>\$ 34,201,516</u>	<u>\$ 29,783,715</u>	<u>\$ 34,546,544</u>
<u>\$ 34,706,582</u>	<u>\$ 42,555,772</u>	<u>\$ 50,014,433</u>	<u>\$ 49,786,023</u>	<u>\$ 39,927,143</u>	<u>\$ 33,856,272</u>
42.19%	40.45%	38.29%	40.72%	42.72%	50.50%
\$ 3,213,880	\$ 3,340,278	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451	\$ 3,979,358
1079.90%	1274.02%	1453.70%	1450.77%	1204.64%	850.80%

See notes to required supplementary information

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 1,657,194	\$ 2,294,319	\$ 2,650,318	\$ 2,511,651	\$ 2,528,343
Contributions in relation to the actuarially determined contribution	<u>1,432,332</u>	<u>2,264,616</u>	<u>1,956,983</u>	<u>2,383,891</u>	<u>2,199,249</u>
Contribution deficiency (excess)	<u>\$ 224,862</u>	<u>\$ 29,703</u>	<u>\$ 693,335</u>	<u>\$ 127,760</u>	<u>\$ 329,094</u>
Covered payroll	\$ 3,099,328	\$ 3,196,939	\$ 3,155,088	\$ 3,249,741	\$ 3,213,880
Contributions as a percentage of covered payroll	46.21%	70.84%	62.03%	73.36%	68.43%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2023</u>
Actuarially determined contribution	\$ 2,780,269	\$ 2,780,269	\$ 3,108,165	\$ 3,360,350	\$ 3,345,948
Contributions in relation to the actuarially determined contribution	<u>2,229,641</u>	<u>2,423,797</u>	<u>2,287,839</u>	<u>4,270,139</u>	<u>3,345,945</u>
Contribution deficiency (excess)	<u>\$ 550,628</u>	<u>\$ 356,472</u>	<u>\$ 820,326</u>	<u>\$ (909,789)</u>	<u>\$ 3</u>
Covered payroll	\$ 3,340,278	\$ 3,440,486	\$ 3,431,701	\$ 3,314,451	\$ 3,979,358
Contributions as a percentage of covered payroll	66.75%	70.45%	66.67%	128.83%	84.08%

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	15 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	4.37%	(1.68)%	4.57%	10.67%	(6.77)%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Annual money-weighted rate of return, net of investment expense	16.50%	8.91%	13.58%	(17.37)%	13.72%

See notes to required supplementary information

City of Galesburg, Illinois

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

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

See notes to required supplementary information

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 912,463	\$ 935,109	\$ 1,238,084	\$ 1,279,591	\$ 1,395,012	\$ 903,181
3,525,942	3,723,946	3,620,103	3,405,605	3,481,708	3,883,894
(144,691)	706,327	575,990	(4,941,167)	1,653,857	387,624
377,989	7,178,008	2,891,832	2,667,256	(14,864,764)	(1,874,298)
-	-	-	-	(94,740)	-
<u>(2,929,709)</u>	<u>(3,085,029)</u>	<u>(3,222,012)</u>	<u>(3,408,182)</u>	<u>(3,529,281)</u>	<u>(3,637,969)</u>
1,741,994	9,458,361	5,103,997	(996,897)	(11,958,208)	(337,568)
<u>57,970,333</u>	<u>59,712,327</u>	<u>69,170,688</u>	<u>74,274,685</u>	<u>73,277,788</u>	<u>61,319,580</u>
<u>\$ 59,712,327</u>	<u>\$ 69,170,688</u>	<u>\$ 74,274,685</u>	<u>\$ 73,277,788</u>	<u>\$ 61,319,580</u>	<u>\$ 60,982,012</u>
\$ 2,389,691	\$ 2,522,306	\$ 2,697,162	\$ 2,547,344	\$ 4,205,389	\$ 3,261,480
276,331	282,177	294,398	287,461	293,509	319,736
(1,234,318)	3,543,455	3,108,833	1,977,162	(3,981,487)	3,680,418
(2,929,709)	(3,085,029)	(3,222,012)	(3,408,182)	(3,529,281)	(3,637,969)
-	-	-	283	-	-
<u>(23,482)</u>	<u>(22,427)</u>	<u>(24,543)</u>	<u>(26,223)</u>	<u>(22,212)</u>	<u>(22,798)</u>
(1,521,487)	3,240,482	2,853,838	1,377,845	(3,034,082)	3,600,867
<u>23,459,466</u>	<u>21,937,979</u>	<u>25,178,461</u>	<u>28,032,299</u>	<u>29,410,144</u>	<u>26,376,062</u>
<u>\$ 21,937,979</u>	<u>\$ 25,178,461</u>	<u>\$ 28,032,299</u>	<u>\$ 29,410,144</u>	<u>\$ 26,376,062</u>	<u>\$ 29,976,929</u>
<u>\$ 37,774,348</u>	<u>\$ 43,992,227</u>	<u>\$ 46,242,386</u>	<u>\$ 43,867,644</u>	<u>\$ 34,943,518</u>	<u>\$ 31,005,083</u>
36.74%	36.40%	37.74%	40.14%	43.01%	49.16%
\$ 2,919,494	\$ 2,984,419	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439
1293.87%	1474.06%	1504.33%	1442.87%	1129.82%	933.20%

See notes to required supplementary information

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 1,708,503	\$ 2,482,676	\$ 2,482,676	\$ 2,734,369	\$ 2,833,708
Contributions in relation to the actuarially determined contribution	<u>1,600,784</u>	<u>2,328,400</u>	<u>2,096,966</u>	<u>2,112,413</u>	<u>2,389,691</u>
Contribution deficiency (excess)	<u>\$ 107,719</u>	<u>\$ 154,276</u>	<u>\$ 385,710</u>	<u>\$ 621,956</u>	<u>\$ 444,017</u>
Covered payroll	\$ 2,611,787	\$ 2,742,445	\$ 2,719,370	\$ 2,800,951	\$ 2,919,494
Contributions as a percentage of covered payroll	61.29%	84.90%	77.11%	75.42%	81.85%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 3,054,249	\$ 3,054,249	\$ 3,337,911	\$ 3,324,323	\$ 3,261,480
Contributions in relation to the actuarially determined contribution	<u>2,522,306</u>	<u>2,697,162</u>	<u>2,547,344</u>	<u>4,205,389</u>	<u>3,261,480</u>
Contribution deficiency (excess)	<u>\$ 531,943</u>	<u>\$ 357,087</u>	<u>\$ 790,567</u>	<u>\$ (881,066)</u>	<u>\$ -</u>
Covered payroll	\$ 2,984,419	\$ 3,073,952	\$ 3,040,305	\$ 3,092,848	\$ 3,322,439
Contributions as a percentage of covered payroll	84.52%	87.74%	83.79%	135.97%	98.17%

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	15 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>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	5.56%	(0.58)%	5.63%	11.59%	(5.20)%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Annual money-weighted rate of return, net of investment expense	17.18%	11.59%	7.64%	(14.59)%	15.36%

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 Seven Fiscal Years

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

Notes To Schedule:

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

	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	743,173	\$ 762,302	\$ 634,135
	318,982	299,268	541,637
	-	451,011	-
	234,877	(3,437,347)	276,240
	(868,732)	(1,091,446)	(981,305)
	(1,306)	(1,383)	(1,533)
	<u>426,994</u>	<u>(3,017,595)</u>	<u>469,174</u>
	<u>16,383,489</u>	<u>16,810,483</u>	<u>13,792,888</u>
\$	<u>16,810,483</u>	<u>\$ 13,792,888</u>	<u>\$ 14,262,062</u>
\$	1,009,207	\$ 1,231,504	\$ 1,124,328
	227,594	(294,646)	310,419
	(868,732)	(1,091,446)	(981,305)
	(1,306)	(1,383)	(1,533)
	<u>366,763</u>	<u>(155,971)</u>	<u>451,909</u>
	<u>1,643,206</u>	<u>2,009,969</u>	<u>1,853,998</u>
\$	<u>2,009,969</u>	<u>\$ 1,853,998</u>	<u>\$ 2,305,907</u>
\$	<u>14,800,514</u>	<u>\$ 11,938,890</u>	<u>\$ 11,956,155</u>
	11.96%	13.44%	16.17%
\$	16,320,200	18,011,721	\$ 18,642,133
	90.69%	66.28%	64.14%

See notes to required supplementary information

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Actuarially determined contribution	\$ 1,167,256	\$ 1,039,995	\$ 1,039,995	\$ 1,254,235	\$ 1,095,487
Contributions in relation to the actuarially determined contribution	<u>1,548,657</u>	<u>944,242</u>	<u>1,024,503</u>	<u>1,190,668</u>	<u>1,137,342</u>
Contribution deficiency (excess)	<u>\$ (381,401)</u>	<u>\$ 95,753</u>	<u>\$ 15,492</u>	<u>\$ 63,567</u>	<u>\$ (41,855)</u>
Covered payroll	\$ 14,317,802	\$ 14,317,373	\$ 14,818,481	\$ 13,860,508	\$ 14,062,479
Contributions as a percentage of covered payroll	10.82%	6.60%	6.91%	8.59%	8.09%
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 1,087,427	\$ 837,332	\$ 868,732	\$ 810,913	\$ 838,282
Contributions in relation to the actuarially determined contribution	<u>1,220,587</u>	<u>973,397</u>	<u>1,009,207</u>	<u>1,231,504</u>	<u>1,124,328</u>
Contribution deficiency (excess)	<u>\$ (133,160)</u>	<u>\$ (136,065)</u>	<u>\$ (140,475)</u>	<u>\$ (420,591)</u>	<u>\$ (286,046)</u>
Covered payroll	\$ 14,554,666	\$ 15,768,309	\$ 16,320,200	\$ 18,011,721	\$ 18,642,133
Contributions as a percentage of covered payroll	8.39%	6.17%	6.18%	6.84%	6.03%

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	28 years
Asset valuation method	Market value
Inflation	2.50%
Salary increases	3.50%
Investment rate of return	3.77%
Future medical plan participation	50% of Library, Township, and City Assessor employees; 100% of all other employees
Healthcare cost trend rates	6.75% initial, decreasing in increments of 0.25% - 0.50% annually to an ultimate rate of 4.50% 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 Seven 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>			
Annual money-weighted rate of return, net of investment expense	(15.25)%	14.92%			

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property taxes	\$ 7,917,485	\$ 7,781,485	\$ 7,780,964	\$ (521)
Other taxes	5,730,000	6,466,000	6,475,698	9,698
Intergovernmental	10,880,115	13,964,310	13,972,223	7,913
Licenses and permits	404,200	438,500	441,907	3,407
Charges for services	946,295	1,356,310	1,359,245	2,935
Fines and fees	294,100	339,235	337,442	(1,793)
Use of money and property	486,150	1,045,950	1,082,669	36,719
Miscellaneous	23,600	131,860	132,638	778
	<u>26,681,945</u>	<u>31,523,650</u>	<u>31,582,786</u>	<u>59,136</u>
Expenditures				
Current:				
Mayor and city council	149,600	149,600	125,672	23,928
City manager	320,535	380,520	380,487	33
Legal	185,690	254,030	254,034	(4)
Human resources and benefits	249,835	286,340	286,287	53
City clerk	369,290	369,290	363,738	5,552
Management information systems	468,895	491,030	432,126	58,904
Finance	840,335	902,865	902,850	15
Planning	78,045	78,045	75,535	2,510
Fire and police commission	24,955	31,655	31,626	29
Contracts and subsidies	1,551,665	1,629,345	1,232,832	396,513
Police department	8,292,995	9,283,145	9,245,380	37,765
School crossing guards	88,040	133,460	133,451	9
Communications and records	2,157,530	2,279,000	2,278,861	139
Fire department	7,433,635	8,296,805	8,296,699	106
Emergency services	8,450	8,450	6,802	1,648
Inspection	897,450	904,215	904,153	62
Engineering	559,060	559,060	535,854	23,206
Motor pool, central garage	509,840	527,790	527,750	40
Street and bridge maintenance	1,666,985	1,666,985	1,082,340	584,645
Debt service:				
Principal	-	-	35,785	(35,785)
Interest and fiscal charges	-	-	1,883	(1,883)
Capital outlay	60,000	-	-	-
	<u>25,912,830</u>	<u>28,231,630</u>	<u>27,134,145</u>	<u>1,097,485</u>
Excess (deficiency) of revenues over expenditures	<u>769,115</u>	<u>3,292,020</u>	<u>4,448,641</u>	<u>1,156,621</u>
Other Financing Sources (Uses)				
Proceeds from the sale of assets	5,000	5,500	5,510	10
Transfers out	(2,109,500)	(5,036,420)	(5,036,407)	13
	<u>(2,104,500)</u>	<u>(5,030,920)</u>	<u>(5,030,897)</u>	<u>23</u>
Net change in fund balance	<u>\$ (1,335,385)</u>	<u>\$ (1,738,900)</u>	<u>(582,256)</u>	<u>\$ 1,156,644</u>
Fund Balances, Beginning of Year			<u>12,915,128</u>	
Fund Balances, End of Year			<u>\$ 12,332,872</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 -
Economic Development - Major Special Revenue Fund
Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other taxes	\$ 1,030,250	\$ 1,163,250	\$ 1,163,283	\$ 33
Use of money and property	56,735	319,365	320,835	1,470
Miscellaneous	-	46,230	46,231	1
	<u>1,086,985</u>	<u>1,528,845</u>	<u>1,530,349</u>	<u>1,504</u>
Expenditures				
Current:				
Economic development	517,850	439,185	429,539	9,646
Miscellaneous	1,027,490	862,655	270,904	591,751
Capital Outlay	165,000	165,000	-	165,000
	<u>1,710,340</u>	<u>1,466,840</u>	<u>700,443</u>	<u>766,397</u>
Excess (deficiency) of revenues over expenditures	<u>(623,355)</u>	<u>62,005</u>	<u>829,906</u>	<u>767,901</u>
Other Financing Sources (Uses)				
Transfers in	94,000	94,000	-	94,000
Transfers out	<u>(847,385)</u>	<u>(1,277,730)</u>	<u>(1,220,223)</u>	<u>57,507</u>
Total other financing sources (uses)	<u>(753,385)</u>	<u>(1,183,730)</u>	<u>(1,220,223)</u>	<u>(36,493)</u>
Net change in fund balance	<u>\$ (1,376,740)</u>	<u>\$ (1,121,725)</u>	<u>(390,317)</u>	<u>\$ 731,408</u>
Fund Balances, Beginning			<u>11,578,184</u>	
Fund Balances, Ending			<u>\$ 11,187,867</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, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,927,890	\$ 2,278,180	\$ 2,278,189	\$ 9
Intergovernmental	1,650,550	1,991,885	1,992,444	559
Charges for services	44,000	38,585	38,585	-
Use of money and property	1,037,755	1,467,640	1,466,974	(666)
Miscellaneous	43,800	49,065	49,144	79
Total revenues	<u>4,703,995</u>	<u>5,825,355</u>	<u>5,825,336</u>	<u>(19)</u>
Expenditures				
Current:				
General government	19,665	46,020	45,998	22
Public safety	132,600	166,795	166,771	24
Public works	613,960	616,915	519,463	97,452
Culture and recreation	4,597,680	4,617,690	4,136,757	480,933
Debt Service:				
Principal	-	-	30,095	(30,095)
Interest and fiscal charges	-	-	1,921	(1,921)
Total expenditures	<u>5,363,905</u>	<u>5,447,420</u>	<u>4,901,005</u>	<u>546,415</u>
Excess (deficiency) of revenues over expenditures	<u>(659,910)</u>	<u>377,935</u>	<u>924,331</u>	<u>546,396</u>
Other Financing Sources (Uses)				
Transfers in	35,700	40,650	40,739	(89)
Transfers out	(471,850)	(471,850)	(395,460)	(76,390)
Total other financing sources (uses)	<u>(436,150)</u>	<u>(431,200)</u>	<u>(354,721)</u>	<u>(76,479)</u>
Net change in fund balances	<u>\$ (1,096,060)</u>	<u>\$ (53,265)</u>	569,610	<u>\$ 622,875</u>
Fund Balance, Beginning			<u>2,544,895</u>	
Fund Balance, Ending			<u>\$ 3,114,505</u>	

City of Galesburg, Illinois

Notes to Required Supplementary Information
Year Ended December 31, 2023

Budgetary Information

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

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

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

SUPPLEMENTARY INFORMATION

City of Galesburg, Illinois

Nonmajor Governmental Funds
December 31, 2023

Special Revenue Funds

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

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

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

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

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

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

Airport Fund - To account for airport funds.

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

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

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

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

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

Grants Fund - To account for operations of the City's grant funds received from the State and Federal governments.

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

Debt Service Funds

2011C Business Park Fund - To account for servicing the refunding of the 2003 series bonds.

2013A GO Bonds Business District Fund - To account for servicing of the 2013A series general obligation bonds.

2016 GO Bond Debt Service Fund - To account for servicing of the 2016 series general obligation bonds.

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

City of Galesburg, Illinois

Nonmajor Governmental Funds
December 31, 2023

Capital Projects Funds

2013A Business District Fund - To account for the use of proceeds from the 2013A series general obligation bonds for projects within the business district.

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

Utility Tax Capital Projects Fund - To account for the use of proceeds from the electric and natural gas utility tax to fund capital improvements and infrastructure.

TIF 3 Regency Capital Project Fund - To account for the revenue and expenditures related to the Regency Tax Increment Financing District.

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

Computer Replacement Fund - To account for the upgrade and replacement of all City computer hardware and software.

Vehicle Replacement Fund - To account for the upgrade and replacement of all City vehicles.

Players Fields Fund - To account for the repair and maintenance of player fields.

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

TIF IV Fund - To account for the revenue and expenditures related to the central business district as well as East Main Street from the downtown to Chestnut Street.

TIF V Fund - To account for the revenue and expenditures related to a small area located east of Interstate 74 along East Main Street.

Permanent Funds

Linwood Cemetery Fund - To account for the assets and trust earnings used to support the operation and maintenance of the Linwood Cemetery.

East Linwood Cemetery Fund - To account for the assets and trust earnings used to support the operation and maintenance of the East Linwood Cemetery.

City of Galesburg, Illinois

Nonmajor Governmental Funds -
 Combining Balance Sheet
 December 31, 2023

	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	\$ 128,516	\$ 1,498,292	\$ 27,910	\$ 521,857	\$ 829,892	\$ 192,013	\$ 25,463	\$ 929,692
Investments	-	-	-	-	-	-	-	-
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	824	-
Accounts	65,788	4,601	-	-	70,987	-	4,645	206,370
Accrued interest	-	-	-	-	686	-	-	-
Due from other governments	-	217,472	-	-	-	-	113,449	-
Due from other funds	-	-	-	-	694	-	-	-
Prepaid items	1,496	-	-	-	4,651	83	1,217	245
Property held for resale	-	-	-	-	-	-	-	155,324
Advances to other funds	-	-	-	-	-	-	-	-
Total assets	\$ 195,800	\$ 1,720,365	\$ 27,910	\$ 521,857	\$ 906,910	\$ 192,096	\$ 145,598	\$ 1,291,631
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ 8,260	\$ 4,103	\$ -	\$ 113	\$ 7,802	\$ 6,484	\$ 9,295	\$ 160,444
Accrued liabilities	3,623	-	-	-	7,115	-	1,175	454
Due to other governments	-	344,597	-	9,507	-	-	-	-
Due to other funds	-	-	-	-	-	350	-	-
Advances from other funds	-	-	-	-	-	-	-	-
Unearned revenue	-	-	27,771	-	-	-	5,413	71,610
Total liabilities	11,883	348,700	27,771	9,620	14,917	6,834	15,883	232,508
Deferred Inflows of Resources								
Unavailable revenue	-	-	-	-	-	-	34,790	-
Property taxes levied for future periods	-	-	-	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-	-	34,790	-
Fund Balances (Deficits)								
Nonspendable	1,496	-	-	-	4,651	83	1,217	155,569
Restricted	-	1,371,665	139	512,237	887,342	185,179	93,708	-
Committed	182,421	-	-	-	-	-	-	903,554
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	183,917	1,371,665	139	512,237	891,993	185,262	94,925	1,059,123
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 195,800	\$ 1,720,365	\$ 27,910	\$ 521,857	\$ 906,910	\$ 192,096	\$ 145,598	\$ 1,291,631

Special Revenue Funds (cont.)						Debt Service Funds			
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2011C Business Park	2013A GO Bonds Business District	2016 GO Bonds Debt Service	2023 GO Bond Debt
\$ 580	\$ 83,068	\$ -	\$ 1,679,429	\$ 196,342	\$ 292,519	\$ 73,107	\$ 95,418	\$ -	\$ -
-	-	-	-	-	-	-	-	-	-
-	-	-	531,000	-	-	-	-	-	-
-	-	-	-	-	303,286	-	-	-	-
958,437	5,782	26,010	19,502	268,468	-	-	-	-	-
-	-	-	-	513,267	-	-	-	-	-
-	-	-	-	-	-	244,023	-	-	-
26,953	-	720	12,338	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<u>\$ 985,970</u>	<u>\$ 88,850</u>	<u>\$ 26,730</u>	<u>\$ 2,242,269</u>	<u>\$ 978,077</u>	<u>\$ 595,805</u>	<u>\$ 317,130</u>	<u>\$ 95,418</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 54,141	\$ -	\$ -	\$ 817	\$ 861,365	\$ -	\$ 317,130	\$ 95,340	\$ -	\$ -
28,132	-	1,144	7,763	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
864,112	-	25,586	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
480	-	-	7,000	-	-	-	-	-	-
<u>946,865</u>	<u>-</u>	<u>26,730</u>	<u>15,580</u>	<u>861,365</u>	<u>-</u>	<u>317,130</u>	<u>95,340</u>	<u>-</u>	<u>-</u>
233,254	-	-	-	325,469	110,892	-	-	-	-
-	-	-	531,000	-	-	-	-	-	-
<u>233,254</u>	<u>-</u>	<u>-</u>	<u>531,000</u>	<u>325,469</u>	<u>110,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,953	-	720	12,338	-	-	-	-	-	-
-	88,850	-	1,683,351	-	484,913	-	-	-	-
-	-	-	-	-	-	-	78	-	-
-	-	-	-	-	-	-	-	-	-
(221,102)	-	(720)	-	(208,757)	-	-	-	-	-
<u>(194,149)</u>	<u>88,850</u>	<u>-</u>	<u>1,695,689</u>	<u>(208,757)</u>	<u>484,913</u>	<u>-</u>	<u>78</u>	<u>-</u>	<u>-</u>
<u>\$ 985,970</u>	<u>\$ 88,850</u>	<u>\$ 26,730</u>	<u>\$ 2,242,269</u>	<u>\$ 978,077</u>	<u>\$ 595,805</u>	<u>\$ 317,130</u>	<u>\$ 95,418</u>	<u>\$ -</u>	<u>\$ -</u>

City of Galesburg, Illinois

Nonmajor Governmental Funds
 Combining Balance Sheet (continued)
 December 31, 2023

	Capital Projects Funds							Players Fields
	2013A Business District	2023 GO Bond Capital Expense	Utility Tax Capital Projects	TIF 3 Regency Capital Project	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	
Assets								
Cash and cash equivalents	\$ 1,399	\$ 3,982,481	\$ 1,439,301	\$ -	\$ 2,974,348	\$ 1,222,642	\$ 5,223,291	\$ 25,936
Investments	-	983,750	-	-	-	-	249,451	-
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Other taxes	13,396	-	-	-	-	-	-	-
Accounts	-	-	139,379	-	-	113,069	7,500	-
Accrued interest	-	15,714	498	-	4,545	2,208	16,601	-
Due from other governments	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	29,044	965,580	-
Prepaid items	-	-	-	-	-	-	-	-
Property held for resale	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	86,099	86,099	-
Total assets	\$ 14,795	\$ 4,981,945	\$ 1,579,178	\$ -	\$ 2,978,893	\$ 1,453,062	\$ 6,548,522	\$ 25,936
Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)								
Liabilities								
Accounts payable	\$ -	\$ 82	\$ 13,440	\$ -	\$ 910	\$ 59,066	\$ 261	\$ -
Accrued liabilities	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	13,125	-	-
Due to other funds	-	-	-	-	-	-	-	-
Advances from other funds	-	-	430,495	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-
Total liabilities	-	82	443,935	-	910	72,191	261	-
Deferred Inflows of Resources								
Unavailable revenue	4,572	-	-	-	-	113,069	-	-
Property taxes levied for future periods	-	-	-	-	-	-	-	-
Total deferred inflows of resources	4,572	-	-	-	-	113,069	-	-
Fund Balances (Deficits)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	10,223	3,379,904	-	-	19,320	-	-	-
Committed	-	-	-	-	74,761	10,000	1,566,330	-
Assigned	-	1,601,959	1,135,243	-	2,883,902	1,257,802	4,981,931	25,936
Unassigned	-	-	-	-	-	-	-	-
Total fund balances (deficits)	10,223	4,981,863	1,135,243	-	2,977,983	1,267,802	6,548,261	25,936
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 14,795	\$ 4,981,945	\$ 1,579,178	\$ -	\$ 2,978,893	\$ 1,453,062	\$ 6,548,522	\$ 25,936

Capital Projects Funds (cont.)			Permanent Funds		Total Nonmajor Funds
Capital Planning	TIF IV	TIF V	Linwood Cemetery	East Linwood Cemetery	
\$ 4,709,866	\$ 1,095,657	\$ 49,249	\$ 5,820	\$ 38,125	\$ 27,342,213
-	-	-	76,166	499,289	1,808,656
-	345,930	8,380	-	-	885,310
-	-	-	-	-	317,506
-	-	-	-	-	1,890,538
317	-	-	-	-	40,569
-	-	-	-	-	844,188
2,000,000	-	-	-	14,411	3,253,752
-	-	-	-	-	47,703
-	-	-	-	-	155,324
-	-	-	-	-	172,198
<u>\$ 6,710,183</u>	<u>\$ 1,441,587</u>	<u>\$ 57,629</u>	<u>\$ 81,986</u>	<u>\$ 551,825</u>	<u>\$ 36,757,957</u>

\$ 341,085	\$ 235	\$ -	\$ -	\$ -	\$ 1,940,373
-	-	-	-	-	49,406
-	-	-	-	-	367,229
-	-	-	2,087	13,652	905,787
-	-	-	-	-	430,495
115	-	-	-	-	112,389
<u>341,200</u>	<u>235</u>	<u>-</u>	<u>2,087</u>	<u>13,652</u>	<u>3,805,679</u>

-	-	-	-	-	822,046
-	345,930	8,380	-	-	885,310
-	345,930	8,380	-	-	1,707,356

-	-	-	76,166	499,289	778,482
-	1,095,422	49,249	3,733	38,884	9,904,119
534,949	-	-	-	-	3,272,093
5,834,034	-	-	-	-	17,720,807
-	-	-	-	-	(430,579)
<u>6,368,983</u>	<u>1,095,422</u>	<u>49,249</u>	<u>79,899</u>	<u>538,173</u>	<u>31,244,922</u>

<u>\$ 6,710,183</u>	<u>\$ 1,441,587</u>	<u>\$ 57,629</u>	<u>\$ 81,986</u>	<u>\$ 551,825</u>	<u>\$ 36,757,957</u>
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City of Galesburg, Illinois

Nonmajor Governmental Funds -
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Year Ended December 31, 2023

Special Revenue Funds

	City Gas Tax	Motor Fuel Tax	Federal Special Enforcement	State Special Enforcement	Stormwater Utility	Foreign Fire	Airport	Property Redevelopment
Revenues								
Taxes	\$ 633,654	\$ -	\$ -	\$ -	\$ 750,486	\$ -	\$ 5,067	\$ -
Charges for services	358	-	-	-	-	-	15	655,754
Intergovernmental	1,519	1,303,237	56,226	18,588	8,625	74,226	81,985	-
Fines and fees	-	-	-	3,529	-	-	-	-
Use of money and property	22,569	78,505	1,954	25,064	54,035	7,198	337,798	55,849
Contributions	-	-	-	4,500	-	-	-	-
Miscellaneous	-	-	-	400	-	-	-	316
Total revenues	658,100	1,381,742	58,180	52,081	813,146	81,424	424,865	711,919
Expenditures								
Current:								
General government	934,034	-	-	-	-	-	292,740	-
Economic development	-	-	-	-	-	-	-	1,430,205
Public safety	-	-	58,041	12,720	-	43,727	-	-
Public works	-	931,038	-	-	651,218	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-
Miscellaneous	18	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-	-
Capital outlay	88,760	399,945	-	-	28,380	-	-	-
Total expenditures	1,022,812	1,330,983	58,041	12,720	679,598	43,727	292,740	1,430,205
Excess (deficiency) of revenues over expenditures	(364,712)	50,759	139	39,361	133,548	37,697	132,125	(718,286)
Other Financing Sources (Uses)								
Proceeds from the sale of assets	871	-	-	-	-	-	-	27
General obligation debt issued	-	-	-	-	-	-	-	-
Premium on debt issued	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	703,970
Transfers out	-	-	-	-	(242,058)	-	(37,200)	-
Total other financing sources (uses)	871	-	-	-	(242,058)	-	(37,200)	703,997
Net change in fund balances	(363,841)	50,759	139	39,361	(108,510)	37,697	94,925	(14,289)
Fund Balances (Deficits), Beginning	547,758	1,320,906	-	472,876	1,000,503	147,565	-	1,073,412
Fund Balances (Deficits), Ending	\$ 183,917	\$ 1,371,665	\$ 139	\$ 512,237	\$ 891,993	\$ 185,262	\$ 94,925	\$ 1,059,123

Special Revenue Funds (cont.)						Debt Service Funds			
Public Transportation	Public Transportation Projects	911 Communication	Town of the City of Galesburg	Grants	Community Improvements / Infrastructure	2011C Business Park	2013A GO Bonds Business District	2016 GO Bond Debt Service	2023 GO Bond Debt
\$ -	\$ -	\$ -	\$ 523,039	\$ -	\$ 482,607	\$ -	\$ -	\$ -	\$ -
-	-	-	24,750	-	-	-	-	-	-
2,010,395	-	90,129	181,548	3,931,734	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
108,796	19,481	-	79,893	-	2,452	80,883	473	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	32,498	-	-	-	13,822	-	-
2,119,191	19,481	90,129	841,728	3,931,734	485,059	80,883	14,295	-	-
2,415,280	6,925	-	584,904	49,790	-	646	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	90,129	149,347	433,141	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	3,256,655	-	-	-	-	-
-	-	-	-	-	-	310,000	75,000	425,000	-
-	-	-	-	-	-	14,260	41,576	217,927	146
-	-	-	12,140	1,282,974	-	-	-	-	-
2,415,280	6,925	90,129	746,391	5,022,560	-	324,906	116,576	642,927	146
(296,089)	12,556	-	95,337	(1,090,826)	485,059	(244,023)	(102,281)	(642,927)	(146)
-	1,600	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
657,895	-	-	-	1,040,888	-	244,023	334,912	642,927	146
-	(461,754)	-	-	-	(146)	-	-	-	-
657,895	(460,154)	-	-	1,040,888	(146)	244,023	334,912	642,927	146
361,806	(447,598)	-	95,337	(49,938)	484,913	-	232,631	-	-
(555,955)	536,448	-	1,600,352	(158,819)	-	-	(232,553)	-	-
\$ (194,149)	\$ 88,850	\$ -	\$ 1,695,689	\$ (208,757)	\$ 484,913	\$ -	\$ 78	\$ -	\$ -

City of Galesburg, Illinois

Nonmajor Governmental Funds

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

Year Ended December 31, 2023

	Capital Projects Funds							
	2013A Business District	2023 GO Bond Capital Expense	Utility Tax Capital Projects	TIF 3 Regency Capital Project	Building Repair & Maintenance	Computer Replacement	Vehicle Replacement	Players Fields
Revenues								
Taxes	\$ 43,702	\$ -	\$ 1,523,714	\$ 77,833	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Fines and fees	-	-	-	-	-	-	-	-
Use of money and property	406	228,132	95,102	229	109,301	65,003	252,515	4,264
Contributions	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-
Total revenues	44,108	228,132	1,618,816	78,062	109,301	65,003	252,515	4,264
Expenditures								
Current:								
General government	-	-	194,024	-	-	383,373	17,994	-
Economic development	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Public works	-	-	-	-	27,569	-	-	-
Culture and recreation	-	-	-	-	-	-	-	2,990
Miscellaneous	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest and fiscal charges	-	126,238	9,920	-	-	-	-	-
Capital outlay	-	540,714	105,549	-	85,875	128,715	1,398,173	-
Total expenditures	-	666,952	309,493	-	113,444	512,088	1,416,167	2,990
Excess (deficiency) of revenues over expenditures	44,108	(438,820)	1,309,323	78,062	(4,143)	(447,085)	(1,163,652)	1,274
Other Financing Sources (Uses)								
Proceeds from the sale of assets	-	-	-	-	-	-	7,500	-
Debt issued	-	4,920,000	-	-	-	-	-	-
Debt issued	-	500,683	-	-	-	-	-	-
Transfers in	-	-	-	213,798	99,360	80,400	2,449,980	-
Transfers out	(40,010)	-	(1,089,102)	-	(24,607)	-	-	-
Total other financing sources (uses)	(40,010)	5,420,683	(1,089,102)	213,798	74,753	80,400	2,457,480	-
Net change in fund balances	4,098	4,981,863	220,221	291,860	70,610	(366,685)	1,293,828	1,274
Fund Balances (Deficits), Beginning	6,125	-	915,022	(291,860)	2,907,373	1,634,487	5,254,433	24,662
Fund Balances (Deficits), Ending	\$ 10,223	\$ 4,981,863	\$ 1,135,243	\$ -	\$ 2,977,983	\$ 1,267,802	\$ 6,548,261	\$ 25,936

Capital Projects Funds (cont.)			Permanent Funds		
Capital Planning	TIF IV	TIF V	Linwood Cemetery	East Linwood Cemetery	Total Nonmajor Funds
\$ -	\$ 376,511	\$ 10,823	\$ -	\$ -	\$ 4,427,436
-	-	-	-	-	680,877
-	-	-	-	-	7,758,212
-	-	-	-	-	3,529
264,798	55,248	2,184	7,940	51,590	2,011,662
6,675	-	-	-	-	11,175
3,528	2,567	-	-	14,411	67,542
<u>275,001</u>	<u>434,326</u>	<u>13,007</u>	<u>7,940</u>	<u>66,001</u>	<u>14,960,433</u>
-	-	-	848	5,546	4,886,104
1,818,366	24,283	-	-	-	3,272,854
-	-	-	-	-	787,105
-	-	-	-	-	1,609,825
-	-	-	-	-	2,990
260,944	304,904	-	-	-	3,822,521
-	-	-	-	-	810,000
-	-	-	-	-	410,067
1,877,447	-	-	-	-	5,948,672
<u>3,956,757</u>	<u>329,187</u>	<u>-</u>	<u>848</u>	<u>5,546</u>	<u>21,550,138</u>
<u>(3,681,756)</u>	<u>105,139</u>	<u>13,007</u>	<u>7,092</u>	<u>60,455</u>	<u>(6,589,705)</u>
-	-	-	-	-	9,998
-	-	-	-	-	4,920,000
-	-	-	-	-	500,683
2,615,321	-	-	-	-	9,083,620
-	(200,000)	-	(2,087)	(13,652)	(2,110,616)
<u>2,615,321</u>	<u>(200,000)</u>	<u>-</u>	<u>(2,087)</u>	<u>(13,652)</u>	<u>12,403,685</u>
(1,066,435)	(94,861)	13,007	5,005	46,803	5,813,980
<u>7,435,418</u>	<u>1,190,283</u>	<u>36,242</u>	<u>74,894</u>	<u>491,370</u>	<u>25,430,942</u>
<u>\$ 6,368,983</u>	<u>\$ 1,095,422</u>	<u>\$ 49,249</u>	<u>\$ 79,899</u>	<u>\$ 538,173</u>	<u>\$ 31,244,922</u>

City of Galesburg, Illinois

City Gas Tax Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Other taxes	\$ 670,000	\$ 634,000	\$ 633,654	\$ (346)
Intergovernmental	-	1,520	1,519	(1)
Charges for services	-	355	358	3
Use of money and property	10,000	22,500	22,569	69
Total revenues	<u>680,000</u>	<u>658,375</u>	<u>658,100</u>	<u>(275)</u>
Expenditures				
Current:				
General government	607,670	1,018,885	934,034	84,851
Miscellaneous	-	20	18	2
Capital outlay	<u>500,000</u>	<u>88,765</u>	<u>88,760</u>	<u>5</u>
Total expenditures	<u>1,107,670</u>	<u>1,107,670</u>	<u>1,022,812</u>	<u>84,858</u>
Excess (deficiency) of revenues over expenditures	<u>(427,670)</u>	<u>(449,295)</u>	<u>(364,712)</u>	<u>(85,133)</u>
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	870	871	(1)
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(14,130)</u>	<u>871</u>	<u>(15,001)</u>
Net change in fund balance	<u>\$ (442,670)</u>	<u>\$ (463,425)</u>	<u>(363,841)</u>	<u>\$ 99,584</u>
Fund Balances, Beginning			<u>547,758</u>	
Fund Balances, Ending			<u>\$ 183,917</u>	

City of Galesburg, Illinois

Motor Fuel Tax Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 1,200,000	\$ 1,303,000	\$ 1,303,237	\$ 237
Use of money and property	20,000	78,000	78,505	505
Total revenues	<u>1,220,000</u>	<u>1,381,000</u>	<u>1,381,742</u>	<u>742</u>
Expenditures				
Current:				
Public works	1,205,000	1,211,705	931,038	280,667
Capital outlay	475,000	840,160	399,945	440,215
Total expenditures	<u>1,680,000</u>	<u>2,051,865</u>	<u>1,330,983</u>	<u>720,882</u>
Excess (deficiency) of revenues over expenditures	<u>(460,000)</u>	<u>(670,865)</u>	<u>50,759</u>	<u>721,624</u>
Other Financing Sources (Uses)				
Transfers out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>
Total other financing sources (uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balances	<u>\$ (475,000)</u>	<u>\$ (685,865)</u>	<u>50,759</u>	<u>\$ 736,624</u>
Fund Balance, Beginning			<u>1,320,906</u>	
Fund Balance, Ending			<u>\$ 1,371,665</u>	

City of Galesburg, Illinois

Federal Special Enforcement Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 56,225	\$ 56,226	\$ 1
Use of money and property	-	1,950	1,954	4
Total revenues	<u>-</u>	<u>58,175</u>	<u>58,180</u>	<u>5</u>
Expenditures				
Current:				
Public safety	-	58,065	58,041	24
Total expenditures	<u>-</u>	<u>58,065</u>	<u>58,041</u>	<u>24</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 110</u>	139	<u>\$ 29</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 139</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 13,000	\$ 29,585	\$ 18,588	\$ (10,997)
Fines and fees	10,000	3,600	3,529	(71)
Use of money and property	2,000	25,000	25,064	64
Contributions	-	4,500	4,500	-
Miscellaneous	-	400	400	-
	<u>25,000</u>	<u>63,085</u>	<u>52,081</u>	<u>(11,004)</u>
Expenditures				
Current:				
Public safety	<u>36,650</u>	<u>36,650</u>	<u>12,720</u>	<u>23,930</u>
	<u>36,650</u>	<u>36,650</u>	<u>12,720</u>	<u>23,930</u>
Net change in fund balances	<u>\$ (11,650)</u>	<u>\$ 26,435</u>	<u>39,361</u>	<u>\$ 12,926</u>
Fund Balance, Beginning			<u>472,876</u>	
Fund Balance, Ending			<u>\$ 512,237</u>	

City of Galesburg, Illinois

Stormwater Utility Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 740,850	\$ 750,450	\$ 750,486	\$ 36
Intergovernmental	2,300	8,600	8,625	25
Use of money and property	700	53,940	54,035	95
	<u>743,850</u>	<u>812,990</u>	<u>813,146</u>	<u>156</u>
Expenditures				
Current:				
Public works	534,320	700,345	651,218	49,127
Capital outlay	350,000	93,940	28,380	65,560
	<u>884,320</u>	<u>794,285</u>	<u>679,598</u>	<u>114,687</u>
Excess (deficiency) of revenues over expenditures	<u>(140,470)</u>	<u>18,705</u>	<u>133,548</u>	<u>114,843</u>
Other Financing Sources (Uses)				
Transfers out	<u>(140,280)</u>	<u>(242,060)</u>	<u>(242,058)</u>	<u>2</u>
Total other financing sources (uses)	<u>(140,280)</u>	<u>(242,060)</u>	<u>(242,058)</u>	<u>2</u>
Net change in fund balances	<u>\$ (280,750)</u>	<u>\$ (223,355)</u>	<u>(108,510)</u>	<u>\$ 114,845</u>
Fund Balance, Beginning			<u>1,000,503</u>	
Fund Balance, Ending			<u>\$ 891,993</u>	

City of Galesburg, Illinois

Foreign Fire Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 48,000	\$ 74,225	\$ 74,226	\$ 1
Use of money and property	-	7,195	7,198	3
Total revenues	<u>48,000</u>	<u>81,420</u>	<u>81,424</u>	<u>4</u>
Expenditures				
Current:				
Public safety	<u>28,480</u>	<u>43,735</u>	<u>43,727</u>	<u>8</u>
Total expenditures	<u>28,480</u>	<u>43,735</u>	<u>43,727</u>	<u>8</u>
Net change in fund balances	<u>\$ 19,520</u>	<u>\$ 37,685</u>	<u>37,697</u>	<u>\$ 12</u>
Fund Balance, Beginning			<u>147,565</u>	
Fund Balance, Ending			<u>\$ 185,262</u>	

City of Galesburg, Illinois

Airport Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 4,000	\$ 5,065	\$ 5,067	\$ 2
Charges for services	-	-	15	15
Intergovernmental	-	81,985	81,985	-
Use of money and property	<u>222,500</u>	<u>337,700</u>	<u>337,798</u>	<u>98</u>
Total revenues	<u>226,500</u>	<u>424,750</u>	<u>424,865</u>	<u>115</u>
Expenditures				
Current:				
General government	<u>265,690</u>	<u>292,795</u>	<u>292,740</u>	<u>55</u>
Total expenditures	<u>265,690</u>	<u>292,795</u>	<u>292,740</u>	<u>55</u>
Excess (deficiency) of revenues over expenditures	<u>(39,190)</u>	<u>131,955</u>	<u>132,125</u>	<u>170</u>
Other Financing Sources (Uses)				
Transfers in	76,390	76,390	-	76,390
Transfers out	<u>(37,200)</u>	<u>(37,200)</u>	<u>(37,200)</u>	<u>-</u>
Total other financing sources (uses)	<u>39,190</u>	<u>39,190</u>	<u>(37,200)</u>	<u>76,390</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 171,145</u>	94,925	<u>\$ (76,220)</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 94,925</u>	

City of Galesburg, Illinois

Property Redevelopment Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Charges for services	\$ 337,500	\$ 655,700	\$ 655,754	\$ 54
Use of money and property	2,800	55,800	55,849	49
Miscellaneous	-	-	316	316
	<u>340,300</u>	<u>711,500</u>	<u>711,919</u>	<u>419</u>
Expenditures				
Current:				
General government	1,456,190	1,569,075	1,430,205	138,870
	<u>1,456,190</u>	<u>1,569,075</u>	<u>1,430,205</u>	<u>138,870</u>
Excess (deficiency) of revenues over expenditures	(1,115,890)	(857,575)	(718,286)	139,289
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	-	27	27
Transfers in	355,000	703,500	703,970	(470)
	<u>355,000</u>	<u>703,500</u>	<u>703,997</u>	<u>(443)</u>
Net change in fund balances	<u>\$ (760,890)</u>	<u>\$ (154,075)</u>	(14,289)	<u>\$ 139,786</u>
Fund Balance, Beginning			<u>1,073,412</u>	
Fund Balance, Ending			<u>\$ 1,059,123</u>	

City of Galesburg, Illinois

Public Transportation Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 1,972,005	\$ 2,010,005	\$ 2,010,395	\$ 390
Use of money and property	96,325	109,635	108,796	(839)
Total revenues	<u>2,068,330</u>	<u>2,119,640</u>	<u>2,119,191</u>	<u>(449)</u>
Expenditures				
Current:				
General government	2,532,610	2,574,355	2,415,280	159,075
Total expenditures	<u>2,532,610</u>	<u>2,574,355</u>	<u>2,415,280</u>	<u>159,075</u>
Excess (deficiency) of revenues over expenditures	<u>(464,280)</u>	<u>(454,715)</u>	<u>(296,089)</u>	<u>158,626</u>
Other Financing Sources (Uses)				
Transfers in	464,280	925,280	657,895	267,385
Total other financing sources (uses)	<u>464,280</u>	<u>925,280</u>	<u>657,895</u>	<u>267,385</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 470,565</u>	361,806	<u>\$ (108,759)</u>
Fund Balance (Deficit), Beginning			<u>(555,955)</u>	
Fund Balance (Deficit), Ending			<u>\$ (194,149)</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, 2023

	<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	\$ -	\$ 19,480	\$ 19,481	\$ 1
Total revenues	<u>-</u>	<u>19,480</u>	<u>19,481</u>	<u>1</u>
Expenditures				
Current:				
General government	-	6,930	6,925	5
Total expenditures	<u>-</u>	<u>6,930</u>	<u>6,925</u>	<u>5</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>12,550</u>	<u>12,556</u>	<u>6</u>
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	1,600	1,600	-
Transfers out	-	(461,755)	(461,754)	(1)
Total other financing sources (uses)	<u>-</u>	<u>(460,155)</u>	<u>(460,154)</u>	<u>(1)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (447,605)</u>	<u>(447,598)</u>	<u>\$ 7</u>
Fund Balance, Beginning			<u>536,448</u>	
Fund Balance, Ending			<u>\$ 88,850</u>	

City of Galesburg, Illinois

911 Communication Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 124,665	\$ 90,125	\$ 90,129	\$ 4
Total revenues	<u>124,665</u>	<u>90,125</u>	<u>90,129</u>	<u>4</u>
Expenditures				
Current:				
Public safety	<u>124,665</u>	<u>124,665</u>	<u>90,129</u>	<u>34,536</u>
Total expenditures	<u>124,665</u>	<u>124,665</u>	<u>90,129</u>	<u>34,536</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (34,540)</u>	<u>-</u>	<u>\$ 34,540</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 531,000	\$ 531,000	\$ 523,039	\$ (7,961)
Intergovernmental	235,000	235,000	181,548	(53,452)
Charges for services	20,000	20,000	24,750	4,750
Use of money and property	10,538	10,538	79,893	69,355
Miscellaneous	-	-	32,498	32,498
	<u>796,538</u>	<u>796,538</u>	<u>841,728</u>	<u>45,190</u>
Expenditures				
Current:				
General government	738,024	736,024	584,904	151,120
Public safety	280,000	294,000	149,347	144,653
Capital outlay	<u>30,000</u>	<u>30,000</u>	<u>12,140</u>	<u>17,860</u>
	<u>1,048,024</u>	<u>1,060,024</u>	<u>746,391</u>	<u>313,633</u>
Net change in fund balances	<u>\$ (251,486)</u>	<u>\$ (263,486)</u>	95,337	<u>\$ 358,823</u>
Fund Balance, Beginning			<u>1,600,352</u>	
Fund Balance, Ending			<u>\$ 1,695,689</u>	

City of Galesburg, Illinois

Grants Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$ 7,701,070	\$ 7,136,640	\$ 3,931,734	\$ (3,204,906)
Total revenues	<u>7,701,070</u>	<u>7,136,640</u>	<u>3,931,734</u>	<u>(3,204,906)</u>
Expenditures				
Current:				
General government	28,000	75,895	49,790	26,105
Public safety	259,970	433,155	433,141	14
Miscellaneous	3,886,280	4,010,160	3,256,655	753,505
Capital Outlay	<u>4,320,020</u>	<u>4,789,255</u>	<u>1,282,974</u>	<u>3,506,281</u>
Total expenditures	<u>8,494,270</u>	<u>9,308,465</u>	<u>5,022,560</u>	<u>4,285,905</u>
Excess (deficiency) of revenues over expenditures	<u>(793,200)</u>	<u>(2,171,825)</u>	<u>(1,090,826)</u>	<u>1,080,999</u>
Other Financing Sources (Uses)				
Transfers in	<u>793,200</u>	<u>1,357,630</u>	<u>1,040,888</u>	<u>316,742</u>
Total other financing sources (uses)	<u>793,200</u>	<u>1,357,630</u>	<u>1,040,888</u>	<u>316,742</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (814,195)</u>	<u>(49,938)</u>	<u>\$ 764,257</u>
Fund Balance (Deficit), Beginning			<u>(158,819)</u>	
Fund Balance (Deficit), Ending			<u>\$ (208,757)</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ -	\$ 482,000	\$ 482,607	\$ 607
Use of money and property	-	2,400	2,452	52
Total revenues	<u>-</u>	<u>484,400</u>	<u>485,059</u>	<u>659</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>484,400</u>	<u>485,059</u>	<u>659</u>
Other Financing Sources (Uses)				
Transfers out	<u>-</u>	<u>(150)</u>	<u>(146)</u>	<u>(4)</u>
Total other financing sources (uses)	<u>-</u>	<u>(150)</u>	<u>(146)</u>	<u>(4)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 484,250</u>	<u>484,913</u>	<u>\$ 663</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 484,913</u>	

City of Galesburg, Illinois

2011C Business Park Fund -

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

Year Ended December 31, 2023

	<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	\$ 86,945	\$ 89,345	\$ 80,883	\$ (8,462)
Total revenues	<u>86,945</u>	<u>89,345</u>	<u>80,883</u>	<u>(8,462)</u>
Expenditures				
Current:				
General government	900	900	646	254
Debt service:				
Principal	310,000	310,000	310,000	-
Interest and fiscal charges	<u>14,260</u>	<u>14,260</u>	<u>14,260</u>	<u>-</u>
Total expenditures	<u>325,160</u>	<u>325,160</u>	<u>324,906</u>	<u>254</u>
Excess (deficiency) of revenues over expenditures	<u>(238,215)</u>	<u>(235,815)</u>	<u>(244,023)</u>	<u>(8,208)</u>
Other Financing Sources (Uses)				
Transfers in	<u>238,215</u>	<u>238,215</u>	<u>244,023</u>	<u>5,808</u>
Total other financing sources (uses)	<u>238,215</u>	<u>238,215</u>	<u>244,023</u>	<u>5,808</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 2,400</u>	<u>-</u>	<u>\$ (2,400)</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ -</u>	

City of Galesburg, Illinois

2013A GO Bonds Business District Fund -

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

Year Ended December 31, 2023

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Use of money and property	\$ -	\$ -	\$ 473	\$ 473
Miscellaneous	-	13,825	13,822	(3)
Total revenues	-	13,825	14,295	470
Expenditures				
Debt service:				
Principal	75,000	75,000	75,000	-
Interest and fiscal charges	41,980	41,980	41,576	404
Total expenditures	116,980	116,980	116,576	404
Excess (deficiency) of revenues over expenditures	(116,980)	(103,155)	(102,281)	874
Other Financing Sources (Uses)				
Transfers in	116,980	334,880	334,912	32
Total other financing sources (uses)	116,980	334,880	334,912	32
Net change in fund balances	\$ -	\$ 231,725	232,631	\$ 906
Fund Balance (Deficit), Beginning			(232,553)	
Fund Balance, Ending			\$ 78	

City of Galesburg, Illinois

2016 G.O. Bond Debt Service Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Principal	425,000	425,000	425,000	-
Interest and fiscal charges	218,265	218,265	217,927	338
Total expenditures	643,265	643,265	642,927	338
Excess (deficiency) of revenues over expenditures	(643,265)	(643,265)	(642,927)	338
Other Financing Sources (Uses)				
Transfers in	643,265	643,265	642,927	(338)
Total other financing sources (uses)	643,265	643,265	642,927	(338)
Net change in fund balances	\$ -	\$ -	-	\$ -
Fund Balance, Beginning			-	
Fund Balance, Ending			\$ -	

City of Galesburg, Illinois

2023 GO Bond Debt Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Total revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Debt service:				
Interest and fiscal charges	-	150	146	4
Total expenditures	-	150	146	4
Excess (deficiency) of revenues over expenditures	-	(150)	(146)	4
Other Financing Sources (Uses)				
Transfers in	-	150	146	(4)
Total other financing sources (uses)	-	150	146	(4)
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund Balance, Beginning			-	
Fund Balance, Ending			<u>\$ -</u>	

City of Galesburg, Illinois

2013A Business District Fund -
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 40,000	\$ 43,700	\$ 43,702	\$ 2
Use of money and property	10	405	406	1
Total revenues	<u>40,010</u>	<u>44,105</u>	<u>44,108</u>	<u>3</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>40,010</u>	<u>44,105</u>	<u>44,108</u>	<u>3</u>
Other Financing Sources (Uses)				
Transfers out	<u>(40,010)</u>	<u>(40,010)</u>	<u>(40,010)</u>	<u>-</u>
Total other financing sources (uses)	<u>(40,010)</u>	<u>(40,010)</u>	<u>(40,010)</u>	<u>-</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 4,095</u>	4,098	<u>\$ 3</u>
Fund Balance, Beginning			<u>6,125</u>	
Fund Balance, Ending			<u>\$ 10,223</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, 2023

	<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	\$ -	\$ 228,135	\$ 228,132	\$ (3)
Total revenues	<u>-</u>	<u>228,135</u>	<u>228,132</u>	<u>(3)</u>
Expenditures				
Debt service:				
Interest and fiscal charges	-	126,240	126,238	2
Capital outlay	<u>-</u>	<u>540,715</u>	<u>540,714</u>	<u>1</u>
Total expenditures	<u>-</u>	<u>666,955</u>	<u>666,952</u>	<u>3</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(438,820)</u>	<u>(438,820)</u>	<u>-</u>
Other Financing Sources (Uses)				
General obligation debt issued	-	4,920,000	4,920,000	-
Premium on debt issued	<u>-</u>	<u>500,685</u>	<u>500,683</u>	<u>(2)</u>
Total other financing sources (uses)	<u>-</u>	<u>5,420,685</u>	<u>5,420,683</u>	<u>(2)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 4,981,865</u>	<u>4,981,863</u>	<u>\$ (2)</u>
Fund Balance, Beginning			<u>-</u>	
Fund Balance, Ending			<u>\$ 4,981,863</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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 1,504,150	\$ 1,602,510	\$ 1,523,714	\$ (78,796)
Use of money and property	<u>2,000</u>	<u>95,000</u>	<u>95,102</u>	<u>102</u>
Total revenues	<u>1,506,150</u>	<u>1,697,510</u>	<u>1,618,816</u>	<u>(78,694)</u>
Expenditures				
Current:				
General government	183,500	238,430	194,024	44,406
Debt service:				
Interest and fiscal charges	9,920	9,920	9,920	-
Capital outlay	<u>613,250</u>	<u>659,375</u>	<u>105,549</u>	<u>553,826</u>
Total expenditures	<u>806,670</u>	<u>907,725</u>	<u>309,493</u>	<u>598,232</u>
Excess (deficiency) of revenues over expenditures	<u>699,480</u>	<u>789,785</u>	<u>1,309,323</u>	<u>519,538</u>
Other Financing Sources (Uses)				
Transfers out	<u>(1,369,265)</u>	<u>(1,289,835)</u>	<u>(1,089,102)</u>	<u>200,733</u>
Total other financing sources (uses)	<u>(1,369,265)</u>	<u>(1,289,835)</u>	<u>(1,089,102)</u>	<u>200,733</u>
Net change in fund balances	<u>\$ (669,785)</u>	<u>\$ (500,050)</u>	220,221	<u>\$ 720,271</u>
Fund Balance, Beginning			<u>915,022</u>	
Fund Balance, Ending			<u>\$ 1,135,243</u>	

City of Galesburg, Illinois

TIF 3 Regency Capital Project Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 74,410	\$ 77,830	\$ 77,833	\$ 3
Use of money and property	70	70	229	159
Total revenues	<u>74,480</u>	<u>77,900</u>	<u>78,062</u>	<u>162</u>
Expenditures				
Current:				
General government	160	160	-	160
Total expenditures	<u>160</u>	<u>160</u>	<u>-</u>	<u>160</u>
Excess (deficiency) of revenues over expenditures	<u>74,320</u>	<u>77,740</u>	<u>78,062</u>	<u>322</u>
Other Financing Sources (Uses)				
Transfers in	-	213,700	213,798	(98)
Transfers out	<u>(75,325)</u>	<u>(75,325)</u>	<u>-</u>	<u>(75,325)</u>
Total other financing sources (uses)	<u>(75,325)</u>	<u>138,375</u>	<u>213,798</u>	<u>(75,423)</u>
Net change in fund balances	<u>\$ (1,005)</u>	<u>\$ 216,115</u>	291,860	<u>\$ 75,745</u>
Fund Balance (Deficit), Beginning			<u>(291,860)</u>	
Fund Balance, Ending			<u>\$ -</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, 2023

	<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	\$ 36,130	\$ 109,130	\$ 109,301	\$ 171
Total revenues	<u>36,130</u>	<u>109,130</u>	<u>109,301</u>	<u>171</u>
Expenditures				
Current:				
Public works	41,000	42,010	27,569	14,441
Capital outlay	<u>269,120</u>	<u>302,465</u>	<u>85,875</u>	<u>216,590</u>
Total expenditures	<u>310,120</u>	<u>344,475</u>	<u>113,444</u>	<u>231,031</u>
Excess (deficiency) of revenues over expenditures	<u>(273,990)</u>	<u>(235,345)</u>	<u>(4,143)</u>	<u>231,202</u>
Other Financing Sources (Uses)				
Transfers in	99,360	99,360	99,360	-
Transfers out	<u>-</u>	<u>(24,610)</u>	<u>(24,607)</u>	<u>3</u>
Total other financing sources (uses)	<u>99,360</u>	<u>74,750</u>	<u>74,753</u>	<u>3</u>
Net change in fund balances	<u>\$ (174,630)</u>	<u>\$ (160,595)</u>	<u>70,610</u>	<u>\$ 231,205</u>
Fund Balance, Beginning			<u>2,907,373</u>	
Fund Balance, Ending			<u>\$ 2,977,983</u>	

City of Galesburg, IllinoisComputer Replacement Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2023

	<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	<u>\$ 22,300</u>	<u>\$ 65,005</u>	<u>\$ 65,003</u>	<u>\$ (2)</u>
Total revenues	<u>22,300</u>	<u>65,005</u>	<u>65,003</u>	<u>(2)</u>
Expenditures				
Current:				
General government	258,300	420,970	383,373	37,597
Capital outlay	<u>157,100</u>	<u>253,055</u>	<u>128,715</u>	<u>124,340</u>
Total expenditures	<u>415,400</u>	<u>674,025</u>	<u>512,088</u>	<u>161,937</u>
Excess (deficiency) of revenues over expenditures	<u>(393,100)</u>	<u>(609,020)</u>	<u>(447,085)</u>	<u>161,935</u>
Other Financing Sources (Uses)				
Transfers in	<u>80,400</u>	<u>80,400</u>	<u>80,400</u>	<u>-</u>
Total other financing sources (uses)	<u>80,400</u>	<u>80,400</u>	<u>80,400</u>	<u>-</u>
Net change in fund balances	<u>\$ (312,700)</u>	<u>\$ (528,620)</u>	<u>(366,685)</u>	<u>\$ 161,935</u>
Fund Balance, Beginning			<u>1,634,487</u>	
Fund Balance, Ending			<u>\$ 1,267,802</u>	

City of Galesburg, IllinoisVehicle Replacement Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2023

	<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	<u>\$ 59,125</u>	<u>\$ 247,525</u>	<u>\$ 252,515</u>	<u>\$ 4,990</u>
Total revenues	<u>59,125</u>	<u>247,525</u>	<u>252,515</u>	<u>4,990</u>
Expenditures				
Current:				
General government	70,850	70,850	17,994	52,856
Capital outlay	<u>646,000</u>	<u>1,621,890</u>	<u>1,398,173</u>	<u>223,717</u>
Total expenditures	<u>716,850</u>	<u>1,692,740</u>	<u>1,416,167</u>	<u>276,573</u>
Excess (deficiency) of revenues over expenditures	<u>(657,725)</u>	<u>(1,445,215)</u>	<u>(1,163,652)</u>	<u>281,563</u>
Other Financing Sources (Uses)				
Proceeds from the sale of assets	-	7,500	7,500	-
Transfers in	<u>1,484,400</u>	<u>2,449,980</u>	<u>2,449,980</u>	<u>-</u>
Total other financing sources (uses)	<u>1,484,400</u>	<u>2,457,480</u>	<u>2,457,480</u>	<u>-</u>
Net change in fund balances	<u>\$ 826,675</u>	<u>\$ 1,012,265</u>	<u>1,293,828</u>	<u>\$ 281,563</u>
Fund Balance, Beginning			<u>5,254,433</u>	
Fund Balance, Ending			<u>\$ 6,548,261</u>	

City of Galesburg, Illinois

Players Fields Fund -

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

Year Ended December 31, 2023

	<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	\$ 5,890	\$ 4,264	\$ (1,626)
Total revenues	<u>4,600</u>	<u>5,890</u>	<u>4,264</u>	<u>(1,626)</u>
Expenditures				
Current:				
Culture and recreation	<u>4,600</u>	<u>4,600</u>	<u>2,990</u>	<u>1,610</u>
Total expenditures	<u>4,600</u>	<u>4,600</u>	<u>2,990</u>	<u>1,610</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ 1,290</u>	1,274	<u>\$ (16)</u>
Fund Balance, Beginning			<u>24,662</u>	
Fund Balance, Ending			<u>\$ 25,936</u>	

City of Galesburg, Illinois

Capital Planning Fund -

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

Year Ended December 31, 2023

	<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	\$ -	\$ 264,000	\$ 264,798	\$ 798
Contributions	-	6,675	6,675	-
Miscellaneous	-	3,500	3,528	28
	<u>-</u>	<u>274,175</u>	<u>275,001</u>	<u>826</u>
Total revenues	<u>-</u>	<u>274,175</u>	<u>275,001</u>	<u>826</u>
Expenditures				
Current:				
Economic development	-	1,818,385	1,818,366	19
Miscellaneous	275,000	292,810	260,944	31,866
Capital outlay	1,050,000	3,290,910	1,877,447	1,413,463
	<u>1,325,000</u>	<u>5,402,105</u>	<u>3,956,757</u>	<u>1,445,348</u>
Total expenditures	<u>1,325,000</u>	<u>5,402,105</u>	<u>3,956,757</u>	<u>1,445,348</u>
Excess (deficiency) of revenues over expenditures	<u>(1,325,000)</u>	<u>(5,127,930)</u>	<u>(3,681,756)</u>	<u>1,446,174</u>
Other Financing Sources (Uses)				
Transfers in	<u>50,000</u>	<u>2,615,315</u>	<u>2,615,321</u>	<u>(6)</u>
Total other financing sources (uses)	<u>50,000</u>	<u>2,615,315</u>	<u>2,615,321</u>	<u>(6)</u>
Net change in fund balances	<u>\$ (1,275,000)</u>	<u>\$ (2,512,615)</u>	<u>(1,066,435)</u>	<u>\$ 1,446,180</u>
Fund Balance, Beginning			<u>7,435,418</u>	
Fund Balance, Ending			<u>\$ 6,368,983</u>	

City of Galesburg, Illinois

TIF IV Fund -

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues				
Taxes	\$ 339,140	\$ 376,510	\$ 376,511	\$ 1
Use of money and property	4,000	55,250	55,248	(2)
Miscellaneous	-	2,570	2,567	(3)
	<u>343,140</u>	<u>434,330</u>	<u>434,326</u>	<u>(4)</u>
Expenditures				
Current:				
General government	2,670	52,420	24,283	28,137
Miscellaneous	932,215	906,940	304,904	602,036
Capital outlay	-	10,540	-	10,540
	<u>934,885</u>	<u>969,900</u>	<u>329,187</u>	<u>640,713</u>
Excess (deficiency) of revenues over expenditures	<u>(591,745)</u>	<u>(535,570)</u>	<u>105,139</u>	<u>640,709</u>
Other Financing Sources (Uses)				
Transfers out	-	(200,000)	(200,000)	-
	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Net change in fund balances	<u>\$ (591,745)</u>	<u>\$ (735,570)</u>	<u>(94,861)</u>	<u>\$ 640,709</u>
Fund Balance, Beginning			<u>1,190,283</u>	
Fund Balance, Ending			<u>\$ 1,095,422</u>	

City of Galesburg, Illinois

TIF V Fund -

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

Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Taxes	\$ 8,290	\$ 10,825	\$ 10,823	\$ (2)
Use of money and property	190	2,180	2,184	4
Total revenues	<u>8,480</u>	<u>13,005</u>	<u>13,007</u>	<u>2</u>
Expenditures				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 8,480</u>	<u>\$ 13,005</u>	13,007	<u>\$ 2</u>
Fund Balance, Beginning			<u>36,242</u>	
Fund Balance, Ending			<u>\$ 49,249</u>	

City of Galesburg, Illinois

Linwood Cemetery Fund -
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Year Ended December 31, 2023

	<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	<u>\$ 1,900</u>	<u>\$ 7,945</u>	<u>\$ 7,940</u>	<u>\$ (5)</u>
Total revenues	<u>1,900</u>	<u>7,945</u>	<u>7,940</u>	<u>(5)</u>
Expenditures				
Current:				
General government	<u>1,500</u>	<u>1,500</u>	<u>848</u>	<u>652</u>
Total expenditures	<u>1,500</u>	<u>1,500</u>	<u>848</u>	<u>652</u>
Excess (deficiency) of revenues over expenditures	<u>400</u>	<u>6,445</u>	<u>7,092</u>	<u>647</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,087)</u>	<u>(87)</u>
Total other financing sources (uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,087)</u>	<u>(87)</u>
Net change in fund balances	<u>\$ (1,600)</u>	<u>\$ 4,445</u>	<u>5,005</u>	<u>\$ 560</u>
Fund Balance, Beginning			<u>74,894</u>	
Fund Balance, Ending			<u>\$ 79,899</u>	

City of Galesburg, Illinois

East Linwood Cemetery Fund -

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

Year Ended December 31, 2023

	<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	\$ 11,000	\$ 16,400	\$ 51,590	\$ 35,190
Miscellaneous	<u>17,000</u>	<u>18,120</u>	<u>14,411</u>	<u>(3,709)</u>
Total revenues	<u>28,000</u>	<u>34,520</u>	<u>66,001</u>	<u>31,481</u>
Expenditures				
Current:				
General government	<u>6,500</u>	<u>6,500</u>	<u>5,546</u>	<u>954</u>
Total expenditures	<u>6,500</u>	<u>6,500</u>	<u>5,546</u>	<u>954</u>
Excess (deficiency) of revenues over expenditures	<u>21,500</u>	<u>28,020</u>	<u>60,455</u>	<u>32,435</u>
Other Financing Sources (Uses)				
Transfers out	<u>(8,700)</u>	<u>(13,655)</u>	<u>(13,652)</u>	<u>3</u>
Total other financing sources (uses)	<u>(8,700)</u>	<u>(13,655)</u>	<u>(13,652)</u>	<u>3</u>
Net change in fund balances	<u>\$ 12,800</u>	<u>\$ 14,365</u>	<u>46,803</u>	<u>\$ 32,438</u>
Fund Balance, Beginning			<u>491,370</u>	
Fund Balance, Ending			<u>\$ 538,173</u>	

City of Galesburg, Illinois

Component Unit -
Statement of Net Position and Governmental Funds Combining Balance Sheet
December 31, 2023

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Net Position
Assets					
Cash and cash equivalents	\$ 2,627,845	\$ 501,396	\$ 3,129,241	\$ -	\$ 3,129,241
Investments	-	2,218,476	2,218,476	-	2,218,476
Receivables (net):					
Property tax receivable	1,894,995	-	1,894,995	-	1,894,995
Accounts	10,623	1,060	11,683	-	11,683
Loans	-	1,000,000	1,000,000	(1,000,000)	-
Due from other governments	4,611,911	-	4,611,911	-	4,611,911
Prepaid items	519,272	-	519,272	-	519,272
Capital assets not being depreciated	-	-	-	18,655,515	18,655,515
Capital assets being depreciated, net of accumulated depreciation	-	1,407	1,407	751,727	753,134
Total assets	9,664,646	3,722,339	13,386,985	18,407,242	31,794,227
Deferred Outflows of Resources					
Deferred outflows related to pensions	-	-	-	468,339	468,339
Deferred outflows related to OPEB	-	-	-	4,842	4,842
Total deferred outflows of resources	-	-	-	473,181	473,181
Liabilities					
Current liabilities:					
Accounts payable	1,593,861	158	1,594,019	-	1,594,019
Accrued liabilities	19,010	-	19,010	-	19,010
Accrued interest payable	-	-	-	53,181	53,181
Payroll taxes payable	-	2,069	2,069	-	2,069
Due to other governments	1,000,040	-	1,000,040	(1,000,000)	40
Due to component unit	1,093	-	1,093	-	1,093
Advances from primary government	409,535	-	409,535	-	409,535
Unearned revenues	8,500	-	8,500	-	8,500
Noncurrent liabilities:					
Due within one year	-	-	-	4,042,197	4,042,197
Due in more than one year	-	-	-	687,502	687,502
Total liabilities	3,032,039	2,227	3,034,266	3,782,880	6,817,146
Deferred Inflows of Resources					
Property taxes levied for future periods	1,894,995	-	1,894,995	-	1,894,995
Unavailable revenue	4,611,911	-	4,611,911	(4,611,911)	-
Deferred inflows related to pensions	-	-	-	56,887	56,887
Deferred inflows related to OPEB	-	-	-	7,199	7,199
Total deferred inflows of resources	6,506,906	-	6,506,906	(4,547,825)	1,959,081
Fund Balance / Net Position					
Net investment in capital assets	-	-	-	18,631,564	18,631,564
Nonspendable	519,272	-	519,272	(519,272)	-
Temporary restricted, Foundation	-	1,033,960	1,033,960	-	1,033,960
Unassigned/Unrestricted	(393,571)	2,686,152	2,292,581	1,533,076	3,825,657
Total fund balance/net position	\$ 125,701	\$ 3,720,112	\$ 3,845,813	\$ 19,645,368	\$ 23,491,181

City of Galesburg, Illinois

Component Unit -

Statement of Activities and Governmental Fund

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

Year Ended December 31, 2023

	Galesburg Public Library	Galesburg Public Library Foundation	Total	Adjustments	Statement of Activities
Revenues					
Property taxes	\$ 1,697,562	\$ -	\$ 1,697,562	\$ -	\$ 1,697,562
Intergovernmental	4,714,975	-	4,714,975	4,611,911	9,326,886
Licenses and permits	2,158	-	2,158	-	2,158
Charges for services	3,546	-	3,546	-	3,546
Fines and fees	1,167	-	1,167	-	1,167
Use of money and property	125,743	288,500	414,243	-	414,243
Miscellaneous	786,152	744,728	1,530,880	-	1,530,880
Total revenues	<u>7,331,303</u>	<u>1,033,228</u>	<u>8,364,531</u>	<u>4,611,911</u>	<u>12,976,442</u>
Expenditures/Expenses					
Current:					
Culture and recreation	1,972,678	833,293	2,805,971	87,772	2,893,743
Capital outlay	8,950,890	-	8,950,890	(8,950,890)	-
Debt service:					
Principal retirement	2,000,000	-	2,000,000	(2,000,000)	-
Interest and fiscal charges	87,673	-	87,673	53,181	140,854
Total expenditures/expenses	<u>13,011,241</u>	<u>833,293</u>	<u>13,844,534</u>	<u>(10,809,937)</u>	<u>3,034,597</u>
Excess (deficiency) of revenues over expenditures	<u>(5,679,938)</u>	<u>199,935</u>	<u>(5,480,003)</u>	<u>15,421,848</u>	<u>9,941,845</u>
Other Financing Sources (Uses)					
Transfers in	258,321	-	258,321	(258,321)	-
Transfers out	(258,321)	-	(258,321)	258,321	-
Debt certificates issued	4,001,000	-	4,001,000	(4,001,000)	-
Total other financing sources (uses)	<u>4,001,000</u>	<u>-</u>	<u>4,001,000</u>	<u>(4,001,000)</u>	<u>-</u>
Net change in fund balance/net position	<u>(1,678,938)</u>	<u>199,935</u>	<u>(1,479,003)</u>	<u>11,420,848</u>	<u>9,941,845</u>
Fund Balance/Net Position, Beginning	<u>1,804,639</u>	<u>3,520,177</u>	<u>5,324,816</u>	<u>8,224,520</u>	<u>13,549,336</u>
Fund Balance/Net Position, Ending	<u>\$ 125,701</u>	<u>\$ 3,720,112</u>	<u>\$ 3,845,813</u>	<u>\$ 19,645,368</u>	<u>\$ 23,491,181</u>

City of Galesburg, Illinois

Statistical Section

Contents

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

Contents	Page(s)
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well being have changed over time.	156 - 165
Revenue Capacity These schedules contain information to help the reader assess the City's most significant local revenue sources, the property tax (or sales tax).	166 - 174
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future.	175 - 177
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.	178 - 181
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	182 - 185

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

City of Galesburg, Illinois

Statistical Section

Comments Relative to Statistical Section

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

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

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015*</u>	<u>2016</u>	<u>2017</u>
Governmental activities:				
Net investment in capital assets	\$ 51,452,927	\$ 63,739,737	\$ 63,792,831	\$ 65,500,187
Restricted	10,923,284	9,079,864	10,624,226	11,440,849
Unrestricted	<u>27,953,253</u>	<u>(19,157,970)</u>	<u>(21,878,584)</u>	<u>(26,361,249)</u>
Total governmental activities net position	<u>\$ 90,329,464</u>	<u>\$ 53,661,631</u>	<u>\$ 52,538,473</u>	<u>\$ 50,579,787</u>
Business-type activities:				
Net investment in capital assets	\$ 16,374,116	\$ 17,144,205	\$ 17,947,204	\$ 18,662,529
Restricted	1,841,849	1,882,380	1,931,899	115,195
Unrestricted	<u>8,007,034</u>	<u>8,627,065</u>	<u>8,585,924</u>	<u>10,233,257</u>
Total business-type activities net position	<u>\$ 26,222,999</u>	<u>\$ 27,653,650</u>	<u>\$ 28,465,027</u>	<u>\$ 29,010,981</u>
Primary government:				
Net investment in capital assets	\$ 67,827,043	\$ 80,883,942	\$ 81,740,035	\$ 84,162,716
Restricted	12,765,133	10,962,244	12,556,125	11,556,044
Unrestricted	<u>35,960,287</u>	<u>(10,530,905)</u>	<u>(13,292,660)</u>	<u>(16,127,992)</u>
Total primary government net position	<u>\$ 116,552,463</u>	<u>\$ 81,315,281</u>	<u>\$ 81,003,500</u>	<u>\$ 79,590,768</u>

*The City implemented GASB Statement No. 68 in 2015. Prior years have not been restated.

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

2018**	2019	2020	2021	2022	2023
\$ 66,126,310	\$ 70,078,243	\$ 70,812,000	\$ 71,628,870	\$ 74,342,164	\$ 76,426,334
9,382,619	8,796,867	8,464,898	8,556,462	14,029,551	11,445,414
<u>(44,150,644)</u>	<u>(50,444,236)</u>	<u>(56,479,267)</u>	<u>(57,474,570)</u>	<u>(54,193,129)</u>	<u>(47,543,806)</u>
<u>\$ 31,358,285</u>	<u>\$ 28,430,874</u>	<u>\$ 22,797,631</u>	<u>\$ 22,710,762</u>	<u>\$ 34,178,586</u>	<u>\$ 40,327,942</u>
\$ 18,786,318	\$ 19,486,089	\$ 21,470,231	\$ 22,398,727	\$ 23,302,567	\$ 23,345,738
-	-	-	-	1,065,999	-
<u>9,563,406</u>	<u>9,478,377</u>	<u>8,400,225</u>	<u>8,943,695</u>	<u>8,733,821</u>	<u>11,708,385</u>
<u>\$ 28,349,724</u>	<u>\$ 28,964,466</u>	<u>\$ 29,870,456</u>	<u>\$ 31,342,422</u>	<u>\$ 33,102,387</u>	<u>\$ 35,054,123</u>
\$ 84,912,628	\$ 89,564,332	\$ 92,282,231	\$ 94,027,597	\$ 97,644,731	\$ 99,772,072
9,382,619	8,796,867	8,464,898	8,556,462	15,095,550	11,445,414
<u>(34,587,238)</u>	<u>(40,965,859)</u>	<u>(48,079,042)</u>	<u>(48,530,875)</u>	<u>(45,459,308)</u>	<u>(35,835,421)</u>
<u>\$ 59,708,009</u>	<u>\$ 57,395,340</u>	<u>\$ 52,668,087</u>	<u>\$ 54,053,184</u>	<u>\$ 67,280,973</u>	<u>\$ 75,382,065</u>

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Expenses				
Governmental activities:				
General government	\$ 10,426,751	\$ 9,380,664	\$ 8,248,902	\$ 9,306,471
Economic development	1,486,124	1,905,456	2,268,500	2,008,950
Public safety	14,021,956	16,456,993	18,224,515	22,072,437
Public works	7,386,062	5,811,833	6,973,467	6,710,310
Culture and recreation	3,461,428	3,801,421	3,641,663	4,224,280
Interest on long-term debt	217,311	199,491	430,255	425,771
Total governmental activities expenses	<u>36,999,632</u>	<u>37,555,858</u>	<u>39,787,302</u>	<u>44,748,219</u>
Business-Type Activities				
Water	6,011,693	5,067,996	5,419,955	5,920,927
Refuse	2,180,298	2,244,566	2,305,095	2,391,562
Total business-type activities expenses	<u>8,191,991</u>	<u>7,312,562</u>	<u>7,725,050</u>	<u>8,312,489</u>
Total primary government expenses	<u>45,191,623</u>	<u>44,868,420</u>	<u>47,512,352</u>	<u>53,060,708</u>
Program Revenue				
Governmental activities:				
Charges for services:				
General government	3,397,076	2,700,392	2,398,183	2,575,497
Economic development	6,157	6,525	5,990	5,310
Public safety	1,149,013	1,114,419	1,189,755	1,246,902
Public works	11,347	60,114	43,562	75,899
Culture and recreation	657,088	895,304	909,345	879,680
Operating grants and contributions:				
General government	1,578,654	1,134,256	1,362,415	2,982,046
Public safety	35,250	353,202	62,545	504,469
Public works	-	-	-	-
Capital grants and contributions:				
General government	6,398,917	6,209,660	380,165	1,757,054
Public works	1,100,260	8,185,232	1,903,931	420,860
Total governmental activities program revenue	<u>14,333,762</u>	<u>20,659,104</u>	<u>8,255,891</u>	<u>10,447,717</u>
Business-Type Activities				
Charges for services:				
Water	5,787,338	5,830,076	6,042,198	6,154,575
Refuse	2,260,260	2,312,419	2,358,692	2,468,372
Operating grants and contributions:				
Water	5,930	-	-	-
Refuse	-	-	-	-
Capital grants and contributions:				
Water	-	596,610	-	-
Total business-type activities program revenues	<u>8,053,528</u>	<u>8,739,105</u>	<u>8,400,890</u>	<u>8,622,947</u>
Total primary government program revenues	<u>22,387,290</u>	<u>29,398,209</u>	<u>16,656,781</u>	<u>19,070,664</u>
Net (Expense) Revenue				
Governmental activities	(22,665,870)	(16,896,754)	(31,531,411)	(34,300,502)
Business-type activities	(138,463)	1,426,543	675,840	310,458
Total primary government net expense	<u>(22,804,333)</u>	<u>(15,470,211)</u>	<u>(30,855,571)</u>	<u>(33,990,044)</u>

2018	2019	2020	2021	2022	2023
\$ 10,992,849	\$ 10,651,157	\$ 11,550,509	\$ 12,231,634	\$ 9,560,432	\$ 12,712,002
3,389,260	1,967,235	2,089,501	1,737,407	2,730,864	4,623,157
21,413,721	24,782,293	26,287,931	24,473,488	20,772,599	19,968,692
6,658,379	6,272,794	6,348,081	6,522,596	8,037,839	6,290,111
4,566,350	3,970,192	4,596,048	3,849,239	4,209,597	4,570,406
395,346	362,007	337,940	322,655	298,940	568,455
47,415,905	48,005,678	51,210,010	49,137,019	45,610,271	48,732,823
6,076,418	6,381,984	6,431,060	5,348,804	5,604,925	5,895,026
2,530,820	2,579,990	2,688,662	2,794,057	2,821,965	2,867,189
8,607,238	8,961,974	9,119,722	8,142,861	8,426,890	8,762,215
56,023,143	56,967,652	60,329,732	57,279,880	54,037,161	57,495,038
2,801,320	2,935,246	2,906,591	3,436,233	3,535,118	3,838,760
3,798	39,030	287,559	19,853	186,116	658,724
1,193,653	1,204,958	1,132,756	1,362,274	1,301,104	1,397,930
66,469	84,673	73,722	475,806	56,567	48,520
887,535	865,211	642,741	868,407	1,070,820	1,316,160
3,647,909	4,851,809	6,468,193	5,683,340	8,317,332	5,659,175
138,824	67,221	82,279	102,839	157,712	277,525
-	-	19,507	2,584	70	636
849,360	58,973	289,396	125,379	235,354	428,396
108,545	2,058,593	1,202,371	710,749	2,338,896	107,234
9,697,413	12,165,714	13,105,115	12,787,464	17,199,089	13,733,060
6,599,837	6,678,978	7,203,364	6,776,659	7,149,257	7,426,343
2,528,662	2,599,519	2,686,297	2,812,322	2,902,703	3,083,941
-	30,599	776	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,128,499	9,309,096	9,890,437	9,588,981	10,051,960	10,510,284
18,825,912	21,474,810	22,995,552	22,376,445	27,251,049	24,243,344
(37,718,492)	(35,839,964)	(38,104,895)	(36,349,555)	(28,411,182)	(34,999,763)
521,261	347,122	770,715	1,446,120	1,625,070	1,748,069
(37,197,231)	(35,492,842)	(37,334,180)	(34,903,435)	(26,786,112)	(33,251,694)

(Continued)

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes	\$ 8,025,087	\$ 8,458,821	\$ 9,033,770
State income tax	3,677,911	4,197,294	3,874,965
Sales taxes	8,941,898	9,008,695	9,138,074
Local utility taxes	-	-	2,218,708
Other taxes	4,513,348	4,830,219	4,817,168
Franchise fees	405,815	406,266	418,674
Investment earnings	152,056	168,384	299,277
Miscellaneous	173,238	705,344	607,617
Transfers	-	-	-
Total governmental activities	<u>25,889,353</u>	<u>27,775,023</u>	<u>30,408,253</u>
Business-type activities:			
Investment earnings	26,963	50,280	67,068
Miscellaneous	14,890	15,757	68,469
Transfers	-	-	-
Total business-type activities	<u>41,853</u>	<u>66,037</u>	<u>135,537</u>
Total primary government	<u>25,931,206</u>	<u>27,841,060</u>	<u>30,543,790</u>
Changes in net position:			
Governmental activities	3,223,483	10,878,269	(1,123,158)
Business-type activities	(96,610)	1,492,580	811,377
Total primary government	<u>\$ 3,126,873</u>	<u>\$ 12,370,849</u>	<u>\$ (311,781)</u>

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$	9,541,732	\$ 9,419,335	\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485
	3,757,675	4,051,395	4,540,628	4,982,939	5,507,912	6,152,641	6,001,710
	9,138,895	9,446,869	9,476,544	10,024,794	11,947,870	11,845,330	12,600,846
	2,228,891	2,431,396	2,332,084	2,155,282	2,366,807	2,600,963	2,274,200
	4,995,660	4,885,938	5,199,506	4,381,227	6,001,666	8,056,559	7,322,889
	422,760	403,957	393,739	379,892	385,366	372,904	335,368
	446,537	714,247	923,548	437,168	137,747	660,743	2,646,435
	1,809,666	887,002	381,051	455,957	344,623	544,091	577,533
	-	-	-	-	-	-	361,653
	<u>32,341,816</u>	<u>32,240,139</u>	<u>32,912,553</u>	<u>32,471,652</u>	<u>36,262,686</u>	<u>39,879,006</u>	<u>41,149,119</u>
	99,641	202,127	267,620	128,670	24,742	138,802	565,320
	135,855	77,729	-	6,605	1,104	(3,907)	-
	-	-	-	-	-	-	(361,653)
	<u>235,496</u>	<u>279,856</u>	<u>267,620</u>	<u>135,275</u>	<u>25,846</u>	<u>134,895</u>	<u>203,667</u>
	<u>32,577,312</u>	<u>32,519,995</u>	<u>33,180,173</u>	<u>32,606,927</u>	<u>36,288,532</u>	<u>40,013,901</u>	<u>41,352,786</u>
	(1,958,686)	(5,478,353)	(2,927,411)	(5,633,243)	(86,869)	11,467,824	6,149,356
	545,954	801,117	614,742	905,990	1,471,966	1,759,965	1,951,736
\$	<u>(1,412,732)</u>	<u>(4,677,236)</u>	<u>(2,312,669)</u>	<u>(4,727,253)</u>	<u>1,385,097</u>	<u>13,227,789</u>	<u>8,101,092</u>

(Concluded)

City of Galesburg, Illinois

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General Fund				
Nonspendable	\$ 387,939	\$ 352,361	\$ 314,201	\$ 363,528
Restricted	355,923	29,823	29,889	12,795
Committed	370,899	192,766	232,553	209,009
Unassigned	<u>6,566,847</u>	<u>6,587,692</u>	<u>6,573,454</u>	<u>6,991,851</u>
Total general fund	<u>7,681,608</u>	<u>7,162,642</u>	<u>7,150,097</u>	<u>7,577,183</u>
All Other Governmental Funds				
Nonspendable	563,864	540,602	495,305	506,234
Restricted	8,114,466	7,645,407	17,784,956	14,294,156
Committed	7,716,130	7,970,913	8,789,239	9,737,039
Assigned	12,926,080	12,582,445	12,105,602	12,397,721
Unassigned	<u>(1,463,464)</u>	<u>(1,254,144)</u>	<u>(1,199,351)</u>	<u>(1,229,928)</u>
Total all other government funds	<u>\$ 27,857,076</u>	<u>\$ 27,485,223</u>	<u>\$ 37,975,751</u>	<u>\$ 35,705,222</u>

2018	2019	2020	2021	2022	2023
\$ 293,356	\$ 266,254	\$ 380,886	\$ 1,057,855	\$ 1,039,485	\$ 985,530
12,795	12,795	12,792	12,795	12,795	12,795
199,801	199,650	222,856	260,206	627,065	580,948
<u>8,272,593</u>	<u>9,626,180</u>	<u>11,312,598</u>	<u>12,253,147</u>	<u>11,235,783</u>	<u>10,753,599</u>
<u>8,778,545</u>	<u>10,104,879</u>	<u>11,929,132</u>	<u>13,584,003</u>	<u>12,915,128</u>	<u>12,332,872</u>
539,799	547,179	644,250	681,797	753,851	822,335
9,638,418	8,026,131	7,423,477	7,715,696	7,332,468	10,857,164
10,350,686	10,190,597	9,914,430	11,278,469	15,093,042	11,481,506
12,931,691	13,530,588	14,127,134	14,760,350	17,636,575	22,816,868
<u>(1,598,320)</u>	<u>(1,297,267)</u>	<u>(2,079,200)</u>	<u>(1,286,643)</u>	<u>(1,261,915)</u>	<u>(430,579)</u>
<u>\$ 31,862,274</u>	<u>\$ 30,997,228</u>	<u>\$ 30,030,091</u>	<u>\$ 33,149,669</u>	<u>\$ 39,554,021</u>	<u>\$ 45,547,294</u>

City of Galesburg, Illinois

Changes In Fund Balances, Governmental Funds

Last Ten Fiscal Years

(Modified Accrual Basis of Accounting)

(Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Revenues				
Property taxes	\$ 8,025,087	\$ 8,458,821	\$ 9,033,770	\$ 9,541,732
Other taxes	7,055,982	7,459,717	9,955,260	10,235,859
Intergovernmental	19,255,996	20,150,887	14,044,207	17,247,795
Licenses and permits	303,442	313,835	311,327	329,799
Charges for services	960,001	1,254,793	966,862	1,057,294
Fines and fees	392,776	334,872	344,590	419,615
Use of money and property	1,657,831	1,905,241	2,005,080	2,133,287
Other, primarily contributions	178,270	699,301	440,584	723,846
	<u>37,829,385</u>	<u>40,577,467</u>	<u>37,101,680</u>	<u>41,689,227</u>
Expenditures				
General government	8,086,615	7,345,258	6,945,661	6,714,688
Economic development	856,177	1,102,282	794,240	717,245
Public safety	13,721,786	15,473,856	15,118,405	16,384,103
Public works	4,960,632	4,465,772	5,416,330	4,738,099
Culture and recreation	2,606,710	3,688,566	3,342,100	3,625,399
Other	2,173,970	2,835,652	1,427,368	2,567,311
Debt service:				
Principal	792,725	837,725	1,210,000	1,225,000
Interest and fiscal agent fees	259,171	227,930	477,632	470,249
Capital outlay	5,616,081	5,522,623	1,801,654	7,098,520
	<u>39,073,867</u>	<u>41,499,664</u>	<u>36,533,390</u>	<u>43,540,614</u>
Excess of revenues (under) expenditures	<u>(1,244,482)</u>	<u>(922,197)</u>	<u>568,290</u>	<u>(1,851,387)</u>
Other Financing Sources (Uses)				
Issuance of long-term debt	-	-	9,600,000	-
Proceeds from sale of capital assets	24,268	31,378	2,243	7,944
Bond premium	-	-	307,450	-
Transfers in	3,362,576	2,172,027	2,209,391	2,638,340
Transfers out	<u>(3,346,332)</u>	<u>(2,172,027)</u>	<u>(2,209,391)</u>	<u>(2,638,340)</u>
Total other financing sources (uses)	<u>40,512</u>	<u>31,378</u>	<u>9,909,693</u>	<u>7,944</u>
Net changes in fund balance	<u>\$ (1,203,970)</u>	<u>\$ (890,819)</u>	<u>\$ 10,477,983</u>	<u>\$ (1,843,443)</u>
Debt service as a percentage of noncapital expenditures	3.14%	2.96%	4.86%	4.65%

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$ 9,419,335	\$ 9,665,453	\$ 9,654,393	\$ 9,570,695	\$ 9,645,775	\$ 9,028,485
10,566,961	10,660,820	10,351,443	12,264,603	12,792,002	13,097,085
16,044,387	18,493,997	20,080,853	23,090,773	27,673,238	23,722,879
338,115	363,599	299,889	387,349	414,252	441,907
1,220,539	1,108,239	1,341,266	1,270,663	1,442,403	2,078,707
447,782	407,934	329,410	409,238	368,295	340,971
2,422,328	2,598,159	1,801,196	1,910,734	2,672,003	4,882,140
266,926	268,736	422,934	242,792	217,521	306,730
<u>40,726,373</u>	<u>43,566,937</u>	<u>44,281,384</u>	<u>49,146,847</u>	<u>55,225,489</u>	<u>53,898,904</u>
7,329,243	7,779,109	8,612,597	8,879,242	8,301,225	9,017,289
2,391,827	1,029,517	1,577,452	447,032	1,665,848	3,702,393
16,407,314	17,150,554	17,887,688	18,088,721	22,269,607	21,819,222
4,749,904	4,235,111	4,480,544	4,854,619	6,426,486	4,275,232
3,751,977	3,419,021	2,992,771	3,691,776	4,082,207	4,139,747
3,177,276	3,104,994	2,983,306	4,249,018	2,372,214	4,093,425
1,275,000	1,280,000	710,000	735,000	838,790	875,880
433,749	393,092	361,859	345,182	320,101	413,871
4,518,683	4,725,897	3,832,577	3,086,723	3,252,007	5,948,672
<u>44,034,973</u>	<u>43,117,295</u>	<u>43,438,794</u>	<u>44,377,313</u>	<u>49,528,485</u>	<u>54,285,731</u>
<u>(3,308,600)</u>	<u>449,642</u>	<u>842,590</u>	<u>4,769,534</u>	<u>5,697,004</u>	<u>(386,827)</u>
-	-	-	-	-	4,920,000
43,239	11,646	14,526	4,915	8,873	15,508
-	-	-	-	-	500,683
3,710,458	4,931,368	4,935,333	4,576,963	11,392,665	9,124,359
<u>(3,086,683)</u>	<u>(4,931,368)</u>	<u>(4,935,333)</u>	<u>(4,576,963)</u>	<u>(11,363,065)</u>	<u>(8,762,706)</u>
<u>667,014</u>	<u>11,646</u>	<u>14,526</u>	<u>4,915</u>	<u>38,473</u>	<u>5,797,844</u>
<u>\$ (2,641,586)</u>	<u>\$ 461,288</u>	<u>\$ 857,116</u>	<u>\$ 4,774,449</u>	<u>\$ 5,735,477</u>	<u>\$ 5,411,017</u>
4.32%	4.36%	2.71%	2.62%	2.50%	2.67%

City of Galesburg, Illinois

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

City Direct Rates

<u>Fiscal Year</u>	<u>General Fund</u>	<u>Fire</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Galesburg Public Library</u>	<u>Township</u>	<u>Total Direct</u>
2014	0.91076	0.94253	0.20067	0.43578	0.16144	2.651
2015	0.97015	0.96471	0.19869	0.44462	0.15985	2.738
2016	1.14933	0.95001	0.19566	0.43784	0.15741	2.890
2017	1.13822	1.04243	0.11957	0.44612	0.15277	2.899
2018	1.04070	1.11756	0.11835	0.44154	0.15121	2.869
2019	1.05148	1.12237	0.08200	0.42971	0.14715	2.833
2020	0.98996	1.14671	0.08010	0.43792	0.14375	2.798
2021	1.00803	1.08071	0.07832	0.43334	0.14601	2.746
2022	1.07382	1.04282	0.07743	0.44449	0.14437	2.783
2023	1.00907	0.93226	0.07180	0.43228	0.13324	2.579

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
4.46713	1.31632	0.31251	0.62516
4.59146	1.31914	0.31426	0.61915
4.70178	1.32510	0.31862	0.60345
4.95759	1.33005	0.31028	0.66725
4.83436	1.36373	0.29861	0.65244
4.83436	1.31864	0.30602	0.64308
4.88974	1.31560	0.30571	0.65943
4.90212	1.28832	0.31007	0.64292
4.73987	1.29043	0.31338	0.60442
4.70658	1.29769	0.30355	0.59083

City of Galesburg, Illinois

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

<u>Fiscal Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Farm Property</u>	<u>Railway Property</u>	<u>Total Taxable Assessed Value</u>
2014	\$ 172,972,143	\$ 111,399,641	\$ 9,191,100	\$ 877,630	\$ 22,137,123	\$ 316,577,637
2015	173,299,061	114,388,506	8,644,310	951,950	22,467,177	319,751,004
2016	175,275,760	116,346,621	8,612,190	852,010	23,605,742	324,692,323
2017	178,282,965	121,543,671	8,666,130	866,090	25,180,759	334,539,615
2018	178,538,545	123,177,891	8,668,670	884,350	26,744,789	338,014,245
2019	184,772,310	124,243,111	8,744,150	934,940	28,629,168	347,323,679
2020	186,888,191	127,571,276	8,846,430	987,470	31,257,896	355,551,263
2021	191,369,364	126,559,736	9,225,150	1,039,930	35,519,728	363,713,908
2022	190,597,156	126,524,606	9,462,180	1,092,900	40,242,145	367,918,987
2023	205,340,082	137,125,759	9,462,180	1,161,630	43,895,366	396,985,017

Source: City Assessor's Office

Total Gross Assessed Value	Total Direct Tax Rate	Total Estimated Actual Value	Value as a Percentage Actual Value
\$ 389,890,971	2.651	\$ 1,169,672,913	33.33 %
392,841,567	2.738	1,178,524,701	33.33
397,944,982	2.890	1,193,834,946	33.33
409,290,589	2.899	1,227,871,767	33.33
412,320,399	2.869	1,236,961,197	33.33
423,201,708	2.833	1,269,605,124	33.33
430,529,946	2.798	1,291,589,838	33.33
440,893,148	2.746	1,322,679,444	33.33
446,459,765	2.783	1,339,379,295	33.33
472,258,356	2.579	1,416,775,068	33.33

City of Galesburg, Illinois

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

Taxpayer	2023		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 40,237,185	1	10.14%
OSF Healthcare	8,840,550	2	2.23%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	5,668,850	3	1.43%
Wal-Mart	4,432,220	4	1.12%
HyVee Food Stores Inc	3,000,890	5	0.76%
Y & O Galesburg LLC et al	2,961,330	6	0.75%
Phoenix Galesburg Industrial	2,681,200	7	0.68%
Lowe's Home Centers	2,493,470	8	0.63%
Rural Rentals LLC	2,078,080	9	0.52%
United Facilities	2,015,250	10	0.51%
Total	<u>\$ 74,409,025</u>		<u>18.77%</u>

Taxpayer	2013		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Burlington Northern/Santa Fe	\$ 21,367,871	1	6.73%
OSF Healthcare	3,788,430	5	1.19%
Seminary Manor, Seminary Estates & Hawthorne Inn & Achievement Unlimited	6,411,520	3	2.02%
Wal-Mart	4,055,460	4	1.28%
HyVee Food Stores Inc	2,390,470	8	0.75%
Lowe's Home Centers	2,250,080	9	0.71%
United Facilities	1,956,550	10	0.62%
Galesburg Hospital Corp	7,035,440	2	2.21%
Menard Inc	3,035,810	6	0.96%
The Villas at Carl Sanburg LLC	2,450,290	7	0.77%
Total	<u>\$ 54,741,921</u>		<u>17.24%</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
2014	2013	\$ 7,881,960	\$ 7,847,373	99.56	\$ (5,198)	\$ 7,852,571	99.63
2015	2014	8,243,467	8,269,247	100.31	26,107	8,243,140	100.00
2016	2015	8,873,322	8,870,039	99.96	511	8,869,528	99.96
2017	2016	9,187,595	9,188,337	100.01	4,910	9,183,427	99.95
2018	2017	9,187,734	9,136,055	99.44	(3,035)	9,139,090	99.47
2019	2018	9,327,586	9,321,849	99.94	20,592	9,301,257	99.72
2020	2019	9,438,819	9,424,130	99.84	3,305	9,420,825	99.81
2021	2020	9,458,051	9,431,536	99.72	(3,371)	9,434,908	99.76
2022	2021	9,707,763	9,705,937	99.98	53,417	9,652,520	99.43
2023	2022	9,707,911	9,587,181	98.76	(52,313)	9,639,494	99.30

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)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
General merchandise	\$ 1,134,271	\$ 1,180,549	\$ 1,143,338	\$ 1,119,726
Food	845,967	852,400	839,231	844,909
Drinking and eating places	561,082	587,733	584,949	588,154
Apparel	51,465	52,410	48,951	41,999
Furniture, H.H. and radio	110,590	107,874	118,568	106,393
Lumber, bldg, hardware	529,917	564,372	561,379	551,685
Automotive and filling stations	1,123,279	1,117,935	1,141,555	1,244,062
Drugs and misc retail	656,535	652,330	700,735	695,764
Agriculture and all others	311,713	274,843	291,533	365,289
Manufacturers	28,263	20,238	55,836	(4,388)
Total	<u>\$ 5,353,083</u>	<u>\$ 5,410,685</u>	<u>\$ 5,486,074</u>	<u>\$ 5,553,593</u>
City direct sales tax rate	1.00%	1.00%	1.00%	1.00%
Number of taxpayers	782	775	754	765

Source: Illinois Department of Revenue

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

2018	2019	2020	2021	2022	2023
\$ 1,155,822	\$ 1,176,875	\$ 1,136,015	\$1,223,851	\$1,237,855	\$1,280,932
887,874	922,281	1,225,462	990,136	1,042,657	1,054,178
601,763	623,848	557,267	670,960	696,592	745,783
41,051	41,812	29,809	47,729	34,853	31,527
95,384	91,477	89,894	107,324	92,449	86,738
553,147	588,515	689,217	719,818	719,177	704,680
1,274,273	1,239,553	1,106,763	1,409,305	1,330,122	1,338,450
725,894	780,583	880,485	1,201,690	1,188,987	1,272,690
368,029	296,518	340,245	529,606	461,509	476,397
28,236	28,407	57,732	21,280	43,037	45,682
\$ 5,731,473	\$ 5,789,868	\$ 6,112,887	\$ 6,921,699	\$ 6,847,238	\$ 7,037,057
1.00%	1.00%	1.00%	1.00%	1.00%	1.25%
723	730	702	2,545*	3,301	4,046

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
2014	1.00000	1.25000	6.25000	8.50000
2015	1.00000	1.50000	6.25000	8.75000
2016	1.00000	1.50000	6.25000	8.75000
2017	1.00000	1.50000	6.25000	8.75000
2018	1.00000	1.50000	6.25000	8.75000
2019	1.00000	1.50000	6.25000	8.75000
2020	1.00000	1.50000	6.25000	8.75000
2021	1.00000	1.50000	6.25000	8.75000
2022	1.00000	1.50000	6.25000	8.75000
2023	1.25000	1.50000	6.25000	9.00000

Source: City records and Illinois Department of Revenue

City of Galesburg, Illinois

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

Fiscal Year	Governmental Activities					Leases	Debt Per Capita
	General Obligation Bonds	Less Amount Available in Debt Service	Net General Bonded Debt	Notes Payable			
2014	\$ 6,817,947	\$ -	\$ 6,817,947	\$ 7,725	\$ -	\$ 483.75	
2015	5,959,563	-	5,959,563	-	-	455.81	
2016	14,608,908	-	14,608,908	-	-	715.86	
2017	13,339,503	-	13,339,503	-	-	968.94	
2018	12,026,203	-	12,026,203	-	-	897.88	
2019	10,715,222	-	10,715,222	-	-	820.38	
2020	9,981,369	-	9,981,369	-	-	790.95	
2021	9,223,874	-	9,223,874	-	-	743.11	
2022	8,427,791	-	8,427,791	-	121,546	694.56	
2023	13,018,881	-	13,018,881	-	55,666	817.51	

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

* Personal income not available for 2023

Business-Type Activities			Total Primary Government	Percentage of Actual Property Value	Percentage of Personal Income	Per Capita
General Obligation Bonds	Revenue Bonds	Notes Payable				
\$ 8,500,000	\$ 9,103,893	\$ 703,897	\$ 25,133,462	2.15	1.329	\$ 793.49
8,487,752	8,918,557	662,492	24,028,364	2.04	1.272	758.09
8,080,920	8,728,140	621,086	32,039,054	2.68	1.708	1,010.82
16,473,747	-	579,680	30,392,930	2.48	1.620	987.78
15,600,530	-	538,274	28,165,007	2.28	1.451	915.37
14,705,090	-	496,869	25,917,181	2.04	1.330	836.42
13,788,161	-	455,463	24,224,993	1.88	1.127	806.10
12,855,524	-	414,058	22,493,456	1.70	0.959	757.05
11,891,596	-	372,652	20,813,585	1.55	0.911	711.45
10,902,231	-	331,246	24,308,024	1.72	*	830.73

City of Galesburg, Illinois

Direct and Overlapping Governmental Activities Debt
For the Year Ended December 31, 2023
(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	\$ 12,843,759	40.15 %	\$ 5,156,769
Community Unit School District #205	78,805,000	83.52	65,817,936
Carl Sandburg College, Dist No 518	32,190,096	17.29	<u>5,565,668</u>
Subtotal, overlapping debt			76,540,373
City Direct Debt	13,074,547	100.00	<u>13,074,547</u>
Total direct and overlapping debt			<u>\$ 89,614,920</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)

<u>Fiscal Year</u>	<u>Population (2)</u>	<u>Personal Income (1) (000's)</u>	<u>Per Capita Income (1)</u>	<u>Median Age (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
2014	31,665	\$ 1,891,258	\$ 36,195	39.0	4,575	7.0 %
2015	31,696	1,888,952	36,500	40.0	4,558	6.2
2016	31,696	1,876,021	36,518	40.4	4,475	6.4
2017	30,769	1,875,716	36,699	40.8	4,365	5.4
2018	30,769	1,941,161	38,377	41.1	4,294	5.7
2019	30,986	1,948,704	38,735	40.3	4,203	5.0
2020	30,052	2,149,773	43,169	41.2	3,931	8.6
2021	29,712	2,344,929	47,519	41.2	3,895	6.6
2022	29,255	2,285,624	46,991	41.2	3,902	5.2
2023	29,255	*	*	42.2	3,871	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	2023		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,031	1	5.43 %
OSF Healthcare	1,025	2	5.39
Dick Blick Company	714	3	3.76
School District #205	600	4	3.16
Knox College	460	5	2.42
Bridgeway	200	6	1.05
Henry C Hill Correctional Facility	288	7	1.52
City of Galesburg	250	8	1.32
Gates Corporation	221	9	1.16
*Unavailable		10	
	<u>4,789</u>		<u>25.21 %</u>

Employer	2013		
	Employees	Rank	Percentage of Total County Employment
Burlington Northern	1,115	1	4.86 %
OSF Healthcare	1,100	2	4.80
Dick Blick Company	530	5	2.31
School District #205	594	3	2.59
Knox College	407	10	1.77
Bridgeway	450	7	1.96
HyVee	574	4	2.50
Carl Sandburg College	430	8	1.87
Knox County	420	9	1.83
Galesburg Cottage Hospital	500	6	2.18
	<u>6,120</u>		<u>26.67 %</u>

Sources:

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

Note:

The 2013 total county employment was 22,250
The 2023 total county employment was 19,003

*A recent survey including 10 or more employers was not available. The previous survey was used with limited updated information. Galesburg Cottage Hospital was on the previous list but has since closed.

City of Galesburg, Illinois

Full-Time Equivalent City Government Employees By Functions/Programs

Last Ten Fiscal Years

(Unaudited)

Functions/Program	Full-Time Equivalent Employees			
	2023	2022	2021	2020
General Government:				
Legislative	8.00	8.00	8.00	8.00
City manager	4.20	4.20	4.20	4.20
City clerk	4.00	4.00	4.00	4.00
City treasurer	-	-	-	-
Finance**	6.80	6.80	6.80	6.80
Information services	2.70	2.70	2.70	2.70
Legal	0.50	0.50	0.50	0.50
Community development	0.70	0.70	0.70	1.05
Transit*	20.00	20.00	18.00	18.50
Economic Development***	0.80	0.80	0.80	1.15
Public Safety:				
Police officers	51.00	51.00	49.00	47.00
Firefighters and officers	46.00	42.00	42.00	43.00
Civilians	29.00	29.00	27.00	25.00
Inspections	5.60	5.60	6.60	6.90
Public Works:				
Administration	-	-	-	-
Buildings and grounds	2.00	2.00	1.00	1.00
Engineering	6.50	6.50	6.50	6.60
Street and traffic maintenance	10.75	10.75	10.75	10.75
Stormwater utility	4.30	4.30	4.30	4.30
Fleet services	4.00	4.00	4.00	4.00
Airport	0.75	0.70	0.70	0.70
Cemetery	0.50	0.50	0.50	0.50
Parks and Recreation:				
Park and recreation administration	1.00	0.95	0.95	0.95
Park	10.75	10.85	9.85	10.85
Recreation	3.00	2.00	2.00	2.00
Forestry	2.00	2.00	2.00	2.00
Golf Course(s)	2.00	2.00	2.00	2.00
Water	22.90	21.90	21.90	21.80
Refuse	0.25	0.25	0.25	0.25
Total	250.00	244.00	237.00	236.50

Source: City Departments

Note:

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

** 1.5 Position in Finance were paid by Water beginning 1/1/15

Full-Time Equivalent Employees (cont.)

2019	2018	2017	2016	2015	2014
8.00	8.00	8.00	8.00	8.00	8.00
4.20	4.40	4.80	4.80	5.00	5.00
4.00	4.00	4.00	4.00	4.00	4.00
-	-	-	2.00	2.00	2.00
7.00	7.00	8.50	8.50	8.50	10.00
2.00	2.00	2.00	2.00	2.00	2.00
0.50	0.90	0.90	1.00	1.00	1.00
8.70	9.25	9.95	10.15	11.25	11.25
-	-	-	-	-	-
0.95	0.95	0.95	0.65	-	-
49.10	50.00	50.00	50.00	50.00	52.00
42.00	42.00	43.00	42.00	43.00	44.00
24.90	24.00	25.00	27.00	27.00	27.00
6.70	4.70	4.70	3.40	3.75	3.75
-	-	-	-	-	2.00
1.00	1.00	1.00	1.00	1.00	1.00
6.40	6.30	6.30	8.00	8.00	6.00
10.60	10.60	11.95	16.00	16.00	15.00
4.45	5.00	4.20	4.15	-	-
4.00	4.00	4.00	4.00	4.00	4.00
0.50	-	-	-	-	-
0.50	1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	2.00	2.00	-
11.00	11.00	11.00	10.00	10.00	9.00
2.00	2.00	2.00	3.00	3.00	5.00
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	1.00
23.25	23.25	22.80	21.50	21.50	20.00
0.25	-	-	-	-	-
227.00	226.35	231.05	238.15	236.00	236.00

City of Galesburg, Illinois

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

	2014	2015	2016	2017
Function/Program				
General government:				
Handivan riders	18,281	19,761	19,065	18,441
Transit riders	151,889	151,903	155,857	139,400
Police:				
Physical arrests	2,539	2,491	2,208	2,140
Traffic violations	1,776	2,191	2,209	2,539
Service calls	40,467	43,537	43,193	39,928
Property loss	544,159	812,086	923,509	420,652
Fire:				
Total actual fires	106	122	106	107
Total of all fire department calls	4,005	4,286	4,289	4,408
Building safety:				
Total building permits	391	429	429	348
Total value all permits	14,272,108	19,619,073	9,305,584	16,468,496
Parks and recreation:				
Golf rounds played	22,000	22,973	24,220	23,164
Number of trees trimmed	305	458	652	501
Number of daily camp sites rented	2,620	2,780	2,105	3,355
Recreation classes offered**	165	84	152	437
Aquatic general admissions*	11,847	12,488	12,459	16,148
Sports field participation (teams)	75	112	215	271
Sports field participation (participants)*	*	*	*	*
Recreation facility rentals	975	848	811	926
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	41	56	60	44
Number of grave openings	84	84	73	77
Refuse:				
Refuse collected (ton)	9,071	9,144	9,352	9,004
Yard waste collected (ton)	2,496	3,040	2,735	2,034
Recycle collected (ton)	1,547	1,701	1,537	1,431
Water:				
Number of water services	12,636	12,557	12,472	12,659

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.

2018	2019	2020	2021	2022	2023
20,036	18,388	11,790	9,774	13,108	15,696
129,795	154,367	87,192	64,189	83,603	87,542
2,580	3,045	2,072	2,570	2,446	2,072
3,616	2,965	1,658	1,393	1,659	2,985
44,037	45,364	44,120	48,879	46,302	49,731
844,413	100,271	767,396	203,907	1,817,968	n/a
86	63	72	93	68	97
4,845	4,849	4,376	5,110	5,168	4,978
305	298	247	231	324	258
21,854,303	6,766,680	3,535,821	9,352,432	119,086	41,788,145
21,151	20,624	23,648	27,826	29,144	32,807
231	375	304	284	125	191
2,880	3,668	3,211	4,340	4,024	4,636
302	273	237	300	377	460
15,311	16,264	3,599	11,256	16,619	16,415
242	218	76	53	*	269
*	*	*	2,874	2,776	2,875
1,663	1,964	999	923	2,269	2,283
265	265	265	265	265	265
9,394	9,394	9,394	9,394	9,394	9,394
511	511	511	511	511	511
68	68	68	68	68	68
37	49	63	67	50	48
64	78	74	92	87	57
9,081	9,741	9,311	9,925	9,046	8,409
2,076	2,590	2,473	2,185	2,037	1,528
1,475	1,447	1,431	1,509	1,701	1,583
12,547	12,536	12,608	12,545	12,409	12,384

City of Galesburg, Illinois

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

(Unaudited)

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Function/Program				
Police:				
Stations	1	1	1	1
Fire:				
Stations	3	3	3	3
Parks and recreation:				
Acreage	748	748	748	748
Parks	26	26	26	26
Golf course	1	1	1	1
Baseball/softball diamonds	13	13	13	13
Soccer/football fields	2	2	2	2
Basketball courts	12	12	12	12
Outdoor tennis courts	10	10	10	10
Parks with playground equipment	19	19	19	19
Public works:				
Miles of streets	176	176	176	176
Miles of sidewalks	122	122	122	122
Number of traffic signal heads maintained	476	476	476	476
Total number of street lights owned and maintained	559	581	581	858
Total number of street lights rented	3,415	3,415	3,415	3,415
Number of vehicles and equipment maintained	234	246	240	250
Total miles of water mains	202	202	203	203
Number of fire hydrants	1,410	1,410	1,420	1,420
Number of water valves	1,910	1,910	1,930	1,930

Source: Various city departments

2018	2019	2020	2021	2022	2023
1	1	1	1	1	1
3	3	3	3	3	3
748	748	748	748	748	748
26	26	27	27	27	27
1	1	1	1	1	1
13	13	13	13	13	13
2	2	2	2	2	2
12	12	12	12	12	12
10	10	10	10	10	10
19	16	16	16	16	16
176	176	177	177	177	177
122	122	123	123	123	123
503	503	503	503	503	503
879	879	879	879	903	903
3,406	3,409	3,410	3,410	3,396	3,396
252	252	252	252	256	256
203	203	203	203	203	203
1,420	1,420	1,449	1,449	1,449	1,449
1,930	1,930	2,239	2,239	2,239	2,239

Accounts Payable

Transactions by Account

User: shelms
Printed: 07/05/2024 - 4:52PM
Batch: 00017.07.2024



Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Gatehouse Media	Notice to Bidders - Acct#857927 - ETSB	07/05/2024	246.16	
001-0000-10407-00	Amanda Jennings	Cell Phone Allowance - AJennings	06/30/2024	15.00	
001-0000-10407-00	Stratus Networks, Inc	07/24 Service Acct# 7483	07/05/2024	493.65	
001-0000-10407-00	Rydin Sign & Decal	Temporary II HCHT	07/05/2024	751.86	
001-0000-10701-00	Hewlett Packard Enterprise Compan	01/25 - 05/25 - Hp Support -Helpdesk Service	07/05/2024	1,457.40	
001-0000-10701-00	IL Tax Increment Assoc	01/25 - 06/25 - Dues IL Tax Increment Association	07/05/2024	425.00	
001-0000-10701-00	ILEAS (IL Law Enforce. Alarm Sys.	01/25 - 06/25 - ILEAS Annual Membership	07/05/2024	120.00	
001-0000-10701-00	Hewlett Packard Enterprise Compan	01/25 - 05/25 -Backup server- Hp Support -Helpdesk Service	07/05/2024	927.70	
001-0000-10701-00	Plan It Software LLC	01/25 - 07/25 - Planning Software	07/05/2024	1,006.25	
001-0000-10801-00	Advance Auto Parts	Oil Filter	06/30/2024	49.62	
001-0000-10801-00	Advance Auto Parts	Wiper Blades	06/30/2024	56.22	
001-0000-10801-00	Napa Auto Parts	Hose Clamps	06/30/2024	13.80	
001-0000-10802-00	Herr Petroleum Corp	6,502 Gal Diesel #2	07/05/2024	20,282.22	0000092634
001-0000-20102-00	Brightspeed	06/24 Service Acct# 304035525	07/05/2024	1,665.55	
001-0000-20102-00	Stratus Networks, Inc	07/24 Service Acct# 7382	07/05/2024	1,252.25	
001-0000-31300-00	Zulecia Hernandez-Balcazar	Refund - Rental Double Billed - 06/03/24	07/05/2024	30.00	
		Subtotal for Divison: 0000		28,792.68	
001-0105-54000-00	Dwight White	Cell Phone Allowance	06/30/2024	30.00	
001-0105-54000-00	Bradley Hix	Cell Phone Allowance	06/30/2024	30.00	
001-0105-54000-00	Steve Cheesman	Cell Phone Allowance	06/30/2024	30.00	
001-0105-54000-00	Heather Acerra	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0105		120.00	
001-0110-54000-00	Eric Hanson	Cell Phone Allowance	06/30/2024	30.00	
001-0110-54000-00	Cathy St George	Cell Phone Allowance	06/30/2024	30.00	
001-0110-54000-00	Kristin Robinson	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0110		90.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0115-54000-00	Kelli Bennewitz	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0115		<u>30.00</u>	
001-0120-54000-00	Janet Lytle	Cell Phone Allowance	06/30/2024	30.00	
001-0120-54000-00	Jessica Pease	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0120		<u>60.00</u>	
001-0160-51500-00	Gatehouse Media	Notice to Bidders - Acct#857927	07/05/2024	80.45	
001-0160-51500-00	Gatehouse Media	Notice to Bidders - Acct#857927	07/05/2024	153.09	
001-0160-55800-00	Plan It Software LLC	07/24 - 12/24 - Planning Software	07/05/2024	718.75	
001-0160-59523-00	Galesburg Downtown Council	2023 Property Tax Levy Received 06/26/24 - Maintenance	07/05/2024	13,378.17	
001-0160-59523-00	Galesburg Downtown Council	2023 Property Tax Levy Received 06/26/24 - Add'l Maintenance	07/05/2024	20,067.27	
		Subtotal for Divison: 0160		<u>34,397.73</u>	
001-0205-51000-00	US Sterling Capital Corp., Inc.	First Bank Southwest	07/05/2024	60.49	
001-0205-54000-00	Sharon Heiden	Cell Phone Allowance	06/30/2024	30.00	
001-0205-54000-00	Denise Hensley	Cell Phone Allowance	06/30/2024	30.00	
001-0205-54000-00	Tanya Billeter	Cell Phone Allowance	06/30/2024	30.00	
001-0205-54000-00	Bobbi Chockley	Cell Phone Allowance	06/30/2024	30.00	
001-0205-54000-00	Tifani Miller	Cell Phone Allowance	06/30/2024	30.00	
001-0205-55000-00	IGFOA	07/24 - 12/24 Membership - J O'Hern	07/05/2024	50.00	
001-0205-61000-00	Office Specialists, Inc.	Correction Tape, Tape	07/05/2024	33.81	
001-0205-61000-00	Office Specialists, Inc.	Envelopes	07/05/2024	72.38	
001-0205-61000-00	Office Specialists, Inc.	Calculator Ribbon	07/05/2024	3.54	
001-0205-61800-00	Office Specialists, Inc.	Finance Task Chair	07/05/2024	406.35	0000092739
		Subtotal for Divison: 0205		<u>776.57</u>	
001-0207-54000-00	Kerzi Peterson	Cell Phone Allowance	06/30/2024	30.00	
001-0207-54000-00	Orlando Lucero	Cell Phone Allowance	06/30/2024	30.00	
001-0207-54000-00	Cameron Lemaster	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0207		<u>90.00</u>	
001-0305-51500-00	Gatehouse Media	Public Notices - Acct#857927	07/05/2024	307.18	
001-0305-54000-00	Stephen Gugliotta	Cell Phone Allowance	06/30/2024	30.00	
001-0305-55000-00	IL Tax Increment Assoc	07/24 - 12/24 - Dues IL Tax Increment Association	07/05/2024	425.00	
		Subtotal for Divison: 0305		<u>762.18</u>	
001-0306-54000-00	Eric Heiden	Cell Phone Allowance	06/30/2024	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-54000-00	Richard Slagel	Cell Phone Allowance	06/30/2024	30.00	
001-0306-54000-00	Daniel Koerner	Cell Phone Allowance	06/30/2024	30.00	
001-0306-54000-00	Robert Elsbury	Cell Phone Allowance	06/30/2024	30.00	
001-0306-54000-00	Tammera Matejewski	Cell Phone Allowance	06/30/2024	30.00	
001-0306-55400-00	Kendall Zimmerman	Mowing Removal of Weeds - 794 E Berrien	07/05/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 1021 S Henderson	07/05/2024	600.00	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds - 133 Blaine	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 83 Garfield	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds, Volunteer Trees - 236 N Kellogg St	07/05/2024	150.00	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds - 240 S Seminary	07/05/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 753-761 E Brooks St	07/05/2024	70.00	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds - 1868 Grand Ave	07/05/2024	200.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 292 Indiana Ave	07/05/2024	215.11	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds, Volunteer Trees - 363 W Tompkins	07/05/2024	850.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 838 S Chambers	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 650 Monmouth Blvd	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Call Out - 1955 Baird Ave	07/05/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 838 E Brooks St	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Call Out - 1136 Grand Ave	07/05/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 1453 W Losey	07/05/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Remove/Dispose Debris/Trash - 265 Indiana Ave	07/05/2024	150.00	
001-0306-61000-00	Office Specialists, Inc.	Copy Paper	07/05/2024	295.90	
001-0306-61000-00	Office Specialists, Inc.	Pens	07/05/2024	2.29	
001-0306-61000-00	Office Specialists, Inc.	Pens	07/05/2024	5.49	
001-0306-62500-00	Jasper Engine & Transmission Exch	PTU #408	07/05/2024	1,865.00	
Subtotal for Divison: 0306				5,353.79	
001-0410-54000-00	Michael Doi	Cell Phone Allowance	06/30/2024	30.00	
001-0410-54000-00	Aaron Gavin	Cell Phone Allowance	06/30/2024	30.00	
001-0410-54000-00	Matthew Kirgan	Cell Phone Allowance	06/30/2024	30.00	
001-0410-54000-00	Jamie West	Cell Phone Allowance	06/30/2024	30.00	
001-0410-61000-00	Office Specialists, Inc.	Copy Paper	07/05/2024	295.90	
Subtotal for Divison: 0410				415.90	
001-0445-54000-00	Myron Miller	Cell Phone Allowance	06/30/2024	30.00	
001-0445-55500-00	Heritage-Crystal Clean, LLC	Waste Profile Fee, 55G Gasoline, Energy Surcharge,Com-30 Gal	07/05/2024	2,132.54	
001-0445-55500-00	Liberty Tire Services LLC	Recycle Tires	07/05/2024	277.90	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-57500-00	Vestis	07/24 Service	07/05/2024	85.68	
001-0445-57500-00	Vestis	06/24 Service	07/05/2024	245.68	
001-0445-62500-00	Midstate Manufacturing, Inc.	Hose #170	07/05/2024	471.07	
001-0445-62500-00	Ford of Galesburg	Hose Kit #152	07/05/2024	38.22	
001-0445-62500-00	Advance Auto Parts	Oil Filter #162	07/05/2024	3.49	
001-0445-62500-00	Nichols Diesel Service, Inc	Seal #163	07/05/2024	4.32	
001-0445-63000-00	Martin, Inc	O-Rings	07/05/2024	36.28	
001-0445-63000-00	Midstate Manufacturing, Inc.	O-Rings	07/05/2024	7.93	
Subtotal for Divison: 0445				3,333.11	
001-0450-54000-00	JR Knaack	Cell Phone Allowance	06/30/2024	30.00	
001-0450-54000-00	Marc McMahon	Cell Phone Allowance	06/30/2024	30.00	
001-0450-54000-00	Justin McNaught	Cell Phone Allowance	06/30/2024	30.00	
001-0450-55500-00	Galesburg Welding, Inc	Repair of Brace Alum Trailer	07/05/2024	207.00	
001-0450-55700-00	American Pest Control Inc	02/24 - Pest Service	07/05/2024	50.00	
001-0450-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	50.00	
001-0450-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	75.00	
001-0450-62500-00	Pomp's Tire - Galesburg	Tires #300	07/05/2024	291.14	
001-0450-62500-00	Nichols Diesel Service, Inc	Fill Tube #109	07/05/2024	293.26	
001-0450-62500-00	Centre State International Trucks, Inc	Seal #109	07/05/2024	26.29	
Subtotal for Divison: 0450				1,082.69	
001-0510-54000-00	Jason Shaw	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Lane Mings	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Christopher Hootman	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Mark McLaughlin	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Patrick Kisler	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Kevin Legate	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Russell Idle	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Steffanie Cromien	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Bryan Anderson	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Ryne Sage	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Kyle A Winbigler	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Magdalene Semington	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54000-00	Anthony Oligney-Estill	Cell Phone Allowance	06/30/2024	30.00	
001-0510-54500-00	Illinois Homicide Investigators Assoc	ILHIA OIS/OID Training - ASwanson	07/05/2024	25.00	
001-0510-55000-00	Motorola Solutions, Inc	01/24 Service Acct# 1035503631-0001	07/05/2024	92.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0510-55000-00	Motorola Solutions, Inc	03/24 Service Acct# 1035503631-0001	07/05/2024	92.00	
001-0510-55000-00	Motorola Solutions, Inc	06/24 Service Acct# 1035503631-0001	07/05/2024	92.00	
001-0510-55000-00	ILEAS (IL Law Enforce. Alarm Sys.	07/24 - 12/24 - ILEAS Annual Membership	07/05/2024	120.00	
001-0510-55000-00	Motorola Solutions, Inc	04/24 Service Acct# 1035503631-0001	07/05/2024	92.00	
001-0510-55000-00	Motorola Solutions, Inc	02/24 Service Acct# 1035503631-0001	07/05/2024	92.00	
001-0510-55000-00	Motorola Solutions, Inc	05/24 Service Acct# 1035503631-0001	07/05/2024	92.00	
001-0510-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
001-0510-55800-00	ProPhoenix Corporation	ProPhoenix - Scene License (WEB Enterprise)	07/05/2024	10,634.40	0000092756
001-0510-55800-00	Hewlett Packard Enterprise Compan	06/24 - 12/24 -Backup server- Hp Support -Helpdesk Service	07/05/2024	1,298.78	
001-0510-55800-00	Hewlett Packard Enterprise Compan	06/24 - 12/24 - Hp Support -Helpdesk Service	07/05/2024	2,040.36	
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. Taylor	07/05/2024	11.58	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. Anderson	07/05/2024	10.25	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement.- Anderson	07/05/2024	10.25	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. -Idle	07/05/2024	17.97	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement - Sage	07/05/2024	21.08	0000092638
001-0510-61000-00	Office Specialists, Inc.	Toner	07/05/2024	240.18	
001-0510-61000-00	Office Specialists, Inc.	Toner	07/05/2024	698.70	
001-0510-62500-00	Ford of Galesburg	BCM Module #23	07/05/2024	435.00	
001-0510-66500-00	Super Smart Shoppers	Evidence Boxes	07/05/2024	67.07	
001-0510-67500-00	PH&S Products, LLC	Nitrile Gloves	07/05/2024	131.00	
Subtotal for Divison: 0510				16,758.62	
001-0550-54000-00	Joshua Simons	Cell Phone Allowance	06/30/2024	30.00	
001-0550-54000-00	Amanda Jennings	Cell Phone Allowance	06/30/2024	15.00	
001-0550-54000-00	Raymundo Martinez	Cell Phone Allowance	06/30/2024	30.00	
001-0550-61000-00	Office Specialists, Inc.	3 Hole Punch	07/05/2024	70.92	
Subtotal for Divison: 0550				145.92	
001-0605-51000-00	Klingner & Associates, P.C. - Archit	Design Services for replacement of water piping and review gener	07/05/2024	12,152.53	0000092695
001-0605-51500-00	Gatehouse Media	Notice to Bidders - Acct#857927 -	07/05/2024	212.11	
001-0605-54000-00	Randy Hovind	Cell Phone Allowance	06/30/2024	30.00	
001-0605-54000-00	David Farrell	Cell Phone Allowance	06/30/2024	30.00	
001-0605-54000-00	Donald Brackett	Cell Phone Allowance	06/30/2024	30.00	
001-0605-54000-00	Jennifer Moser	Cell Phone Allowance	06/30/2024	30.00	
001-0605-54000-00	John Seitz	Cell Phone Allowance	06/30/2024	30.00	
001-0605-54000-00	Derek Perry	Cell Phone Allowance	06/30/2024	30.00	
001-0605-55500-00	Cummins Sale & Service	Repairs to Unit #51 - head gasket leaking & rocker support gaske	07/05/2024	7,383.66	0000092757

Account Number	Vendor	Description	Date	Amount	PO No
001-0605-55700-00	Hastings Air-Energy Control, Inc	Plymovent Maint - Brooks	07/05/2024	4,312.09	
001-0605-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
001-0605-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Pac Handlelok, Black Cushion Tile	07/05/2024	401.62	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels	07/05/2024	123.89	
001-0605-65000-00	Office Specialists, Inc.	Trash Bags	07/05/2024	36.62	
001-0605-65500-00	Municipal Emergency Services, Inc	SCBA Flow Tests, Regulator Repair, Cover Assy	07/05/2024	3,182.81	
001-0605-66500-00	Municipal Emergency Services, Inc	Nozzles, Spanners, Adapters	07/05/2024	1,006.77	
001-0605-66500-00	Municipal Emergency Services, Inc	Helmets, Slings, Rope, Bags, Lanyards, Harness	07/05/2024	3,338.11	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirts, Hats - BJohnson	07/05/2024	173.20	
001-0605-67500-00	Municipal Emergency Services, Inc	Gloves, Boots	07/05/2024	2,246.12	
001-0605-67500-00	Midwest Uniform Supply, Inc	Rip Stop EMS - BJohnson	07/05/2024	59.99	
		Subtotal for Divison: 0605		<u>34,919.52</u>	
		Subtotal for Fund 001		<u><u>127,128.71</u></u>	
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	07/05/2024	623.25	0000092616
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	07/05/2024	554.00	0000092616
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	07/05/2024	415.50	0000092616
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Flowable Mix 2	07/05/2024	246.75	0000092612
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Flowable Mix 2	07/05/2024	575.75	0000092612
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	07/05/2024	415.50	0000092616
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	07/05/2024	277.00	0000092616
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Flowable Mix 2	07/05/2024	822.50	0000092612
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Flowable Mix 2	07/05/2024	164.50	0000092612
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Flowable Mix 2	07/05/2024	493.50	0000092612
		Subtotal for Divison: 0000		<u>4,588.25</u>	
		Subtotal for Fund 011		<u><u>4,588.25</u></u>	
012-0000-66000-00	Galesburg Builders Supply, Inc	CA-6 Stone	07/05/2024	270.06	
012-0000-66000-00	Galesburg Builders Supply, Inc	CA-6 Stone	07/05/2024	152.61	
012-0000-66000-00	Roanoke Concrete Products Co	SI/PV WRType2 84-Pcc R301	07/05/2024	692.50	
012-0000-66000-00	Roanoke Concrete Products Co	SI/PV WRType2 84-Pcc R301	07/05/2024	761.75	
		Subtotal for Divison: 0000		<u>1,876.92</u>	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Fund 012				<u>1,876.92</u>	
014-0000-51000-00	Geotechnics	Material testing for the 2024 Construction Season	07/05/2024	2,436.50	0000092675
014-0000-56000-00	Sherwin Industries, Inc	Super Shot 125DC Rental	07/05/2024	2,660.00	
014-0000-64500-00	Galesburg Electric, Inc.	Oil Tight Seals	07/05/2024	43.26	
014-0000-64500-00	Galesburg Electric, Inc.	Return of Misc Bulbs & Electric Supplies	07/05/2024	-223.66	
014-0000-66000-00	Galesburg Electric, Inc.	Bulbs	07/05/2024	211.05	
014-0000-66000-00	Tickle Asphalt Co., Ltd.	2024 Supply of High Performance Patch Mix	07/05/2024	1,292.50	0000092622
014-0000-66500-00	Galesburg Electric, Inc.	Tape, Tape Measure	07/05/2024	36.87	
Subtotal for Divison: 0000				<u>6,456.52</u>	
Subtotal for Fund 014				<u>6,456.52</u>	
016-0000-54000-00	Timothy Spitzer	Cell Phone Allowance	06/30/2024	30.00	
016-0000-54000-00	Paul Vannaken	Cell Phone Allowance	06/30/2024	30.00	
016-0000-54000-00	Allison Buccalo	Cell Phone Allowance	06/30/2024	30.00	
016-0000-54000-00	Michael Ingles	Cell Phone Allowance	06/30/2024	30.00	
016-0000-54000-00	Travis Smith	Cell Phone Allowance	06/30/2024	30.00	
016-0000-54000-00	Andrew Swanson	Cell Phone Allowance	06/30/2024	30.00	
Subtotal for Divison: 0000				<u>180.00</u>	
Subtotal for Fund 016				<u>180.00</u>	
018-0000-55500-00	Thompson Truck & Trailer, Inc	Clean/Bake Tractor - Diassemble After Treatment #128	07/05/2024	325.00	
018-0000-62500-00	Martin, Inc	Air Tubes #128	07/05/2024	150.38	
018-0000-62500-00	Martin, Inc	Gaskets #128	07/05/2024	161.46	
Subtotal for Divison: 0000				<u>636.84</u>	
Subtotal for Fund 018				<u>636.84</u>	
019-0000-10701-00	Johnson Controls Security Solutions	01/25 - 06/25 - Service Cust # 01300 115403978	07/05/2024	554.30	
019-0000-20102-00	Brightspeed	06/24 Service Acct# 304035525	07/05/2024	529.15	
019-0000-20102-00	Stratus Networks, Inc	07/24 Service Acct# 7382	07/05/2024	289.23	
019-0000-33385-00	Kimberly Hennenfent	Full Refund Alcohol Security Deposit - David & Katie Hennenfent	07/05/2024	300.00	
019-0000-33385-00	Kimberly Hennenfent	Refund of Adjusted Rental Hours- David & Katie Hennenfent	07/05/2024	225.00	
Subtotal for Divison: 0000				<u>1,897.68</u>	
019-1905-51500-00	Gatehouse Media	Notice to Bidders - Acct#857927	07/05/2024	153.09	

Account Number	Vendor	Description	Date	Amount	PO No
019-1905-54000-00	Hannah Johnson	Cell Phone Allowance	06/30/2024	30.00	
019-1905-54000-00	Don Miles	Cell Phone Allowance	06/30/2024	30.00	
019-1905-54000-00	Angela Buchen	Cell Phone Allowance	06/30/2024	30.00	
019-1905-54500-00	Don Miles	Reimbursement - Chamber Event Registration	07/05/2024	230.00	
019-1905-59511-00	Galesburg Tourism Fund	06/24 Tourism Agreement	07/05/2024	15,833.33	
019-1905-59511-00	Galesburg Tourism Fund	08/24 Marketing Payment	07/05/2024	2,500.00	
019-1905-59528-00	Galesburg Community Foundation	05/24 - 3.8% Hotel/Motel Taxes	07/05/2024	28,346.67	
019-1905-59537-00	Knox Civic Center Authority	2024 - 3rd Qtr Tourism Agreement	07/05/2024	25,000.00	
019-1905-61000-00	Office Specialists, Inc.	Copy Paper, Note Pads	07/05/2024	57.28	
019-1905-61000-00	Office Specialists, Inc.	Envelopes	07/05/2024	15.56	
Subtotal for Divison: 1905				72,225.93	
019-1910-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	50.00	
019-1910-65000-00	Office Specialists, Inc.	Toilet Paper	07/05/2024	61.47	
019-1910-65000-00	Office Specialists, Inc.	Cups	07/05/2024	25.73	
019-1910-65000-00	Office Specialists, Inc.	Nitrile Gloves	07/05/2024	8.39	
019-1910-65000-00	Office Specialists, Inc.	Paper Towel	07/05/2024	97.34	
019-1910-65000-00	Office Specialists, Inc.	Towels	07/05/2024	71.49	
019-1910-66000-00	Galesburg Builders Supply, Inc	CA-14 Black Rock	07/05/2024	727.90	
Subtotal for Divison: 1910				1,042.32	
019-1911-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	65.00	
019-1911-57500-00	Vestis	06/24 Service	07/05/2024	26.70	
019-1911-57500-00	Vestis	06/24 Service	07/05/2024	26.70	
019-1911-65000-00	Office Specialists, Inc.	Urinal Mat, Hand Soap, Paper Towel	07/05/2024	162.15	
019-1911-65000-00	Office Specialists, Inc.	Trash Bags	07/05/2024	23.25	
Subtotal for Divison: 1911				303.80	
019-1915-54000-00	Jason Asbury	Cell Phone Allowance	06/30/2024	30.00	
019-1915-54000-00	Michael Markley	Cell Phone Allowance	06/30/2024	30.00	
019-1915-54000-00	Aaron Young	Cell Phone Allowance	06/30/2024	30.00	
019-1915-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	40.00	
019-1915-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	70.00	
019-1915-55700-00	Lambasio, Inc.	Pumped Restroom Holding Tanks	07/05/2024	305.50	
019-1915-56000-00	Terry Allen, Inc	Bersie Williams Area - Toilet Rental - 1 Regular Unit. One Day	07/05/2024	65.00	0000092636
019-1915-57500-00	Vestis	06/24 Service	07/05/2024	74.86	
019-1915-57500-00	Vestis	07/24 Service	07/05/2024	74.86	
019-1915-62500-00	Advance Auto Parts	Radiator Hose #572	07/05/2024	15.47	

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-62500-00	Advance Auto Parts	Oil Filter #530	07/05/2024	3.07	
019-1915-62500-00	Bedwell Farm Equipment	Driveshaft #523	07/05/2024	326.20	
019-1915-62500-00	Martin, Inc	Control Valve #515	07/05/2024	178.25	
019-1915-62500-00	Martin, Inc	Cables #539	07/05/2024	55.42	
019-1915-62500-00	Martin, Inc	O-Ring Kit #522	07/05/2024	98.20	
019-1915-62500-00	Martin, Inc	Cable #541	07/05/2024	86.72	
019-1915-62500-00	Martin, Inc	Solenoid #541	07/05/2024	808.94	
019-1915-62500-00	Ford of Galesburg	Power Steering Pump #572	07/05/2024	202.64	
019-1915-62500-00	Midstate Manufacturing, Inc.	Hose #522	07/05/2024	75.23	
019-1915-62500-00	Ford of Galesburg	Cap #572	07/05/2024	8.42	
019-1915-62500-00	Martin, Inc	Shoe Kit #523	07/05/2024	106.29	
019-1915-62500-00	Martin, Inc	Seal #522	07/05/2024	14.94	
019-1915-62500-00	Pomp's Tire - Galesburg	Tire #574	07/05/2024	152.56	
019-1915-65000-00	Office Specialists, Inc.	Rubberbands	07/05/2024	155.20	
019-1915-65000-00	Office Specialists, Inc.	Rubberbands	07/05/2024	38.80	
019-1915-65000-00	Office Specialists, Inc.	Toilet Paper, Trash Bags, Rubberbands	07/05/2024	422.15	
019-1915-65500-00	Martin, Inc	Bolts, Nuts	07/05/2024	21.48	
019-1915-65500-00	Martin, Inc	Pin Fasten, Pin	07/05/2024	80.56	
019-1915-65500-00	Tri-State Water	Weir, ORing, Sq Cover	07/05/2024	106.39	
019-1915-66000-00	Galesburg Electric, Inc.	GFCI Outlets, Breakers, Insulators	07/05/2024	175.27	
019-1915-66000-00	Galesburg Electric, Inc.	Drop Lens	07/05/2024	341.74	
019-1915-66000-00	Tri-State Water	Filter Sand	07/05/2024	18.64	
019-1915-66000-00	Sign Depot Express, Inc	Digital Prints - Youth Bike Training	07/05/2024	67.50	
019-1915-68500-00	Hawkins, Inc	Misc Chemicals	07/05/2024	1,128.44	
Subtotal for Divison: 1915				5,408.74	
019-1920-54000-00	Bryan Luedtke	Cell Phone Allowance	06/30/2024	30.00	
019-1920-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
019-1920-57500-00	Vestis	06/24 Service	07/05/2024	58.23	
019-1920-57500-00	Vestis	07/24 Service	07/05/2024	58.23	
019-1920-61000-00	Office Specialists, Inc.	Mouse Pad	07/05/2024	10.65	
019-1920-61000-00	Office Specialists, Inc.	Copy Paper	07/05/2024	46.99	
019-1920-64125-00	SCNS SPORTS FOODS	Misc Concessions	07/05/2024	137.60	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	07/05/2024	85.80	
019-1920-64125-00	Office Specialists, Inc.	Coffee Filter	07/05/2024	12.18	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	07/05/2024	72.80	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	07/05/2024	1,038.94	

Account Number	Vendor	Description	Date	Amount	PO No
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	07/05/2024	569.26	
019-1920-65000-00	Office Specialists, Inc.	Toilet Paper	07/05/2024	78.94	
019-1920-88300-00	M&M Golf Cars, LLC	4 Golf Cars - Short Term Lease	07/05/2024	533.34	
		Subtotal for Divison: 1920		<u>2,787.96</u>	
019-1925-61000-00	Office Specialists, Inc.	Toner	07/05/2024	265.86	
		Subtotal for Divison: 1925		<u>265.86</u>	
019-1930-65000-00	Office Specialists, Inc.	Soap Dispenser	07/05/2024	216.12	
019-1930-65000-00	Office Specialists, Inc.	Trash Bags	07/05/2024	47.88	
		Subtotal for Divison: 1930		<u>264.00</u>	
019-1935-55700-00	Johnson Controls Security Solutions	07/24 - 12/24 - Service Cust # 01300 115403978	07/05/2024	554.30	
019-1935-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	80.00	
019-1935-57500-00	Vestis	06/24 Service	07/05/2024	454.48	
019-1935-57500-00	Vestis	07/24 Service	07/05/2024	454.48	
019-1935-65000-00	Office Specialists, Inc.	Paper Towels	07/05/2024	71.49	
019-1935-65000-00	Office Specialists, Inc.	Hand Soap, Trash Bags, Toilet Paper, Bleach, Paper Towels	07/05/2024	291.70	
		Subtotal for Divison: 1935		<u>1,906.45</u>	
019-1940-51400-00	Melissa Pettit	2024 - Summer - Swim Team - Head Coach- 2nd Payment	07/05/2024	750.00	
019-1940-64125-00	Atlantic Coca-Cola	Misc Concessions	07/05/2024	85.46	
		Subtotal for Divison: 1940		<u>835.46</u>	
019-1945-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	95.00	
019-1945-66000-00	Galesburg Electric, Inc.	Recycle Batteries	07/05/2024	10.50	
		Subtotal for Divison: 1945		<u>105.50</u>	
019-1950-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
019-1950-55700-00	Getz Fire Equipment Co., Inc.	Annual Service Portable Fire Ext, On Site Service	07/05/2024	72.00	
019-1950-55700-00	J.P. Benbow, Inc.	Flange, Elbow, Labor- Lakeside	07/05/2024	425.46	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/05/2024	2,424.05	
019-1950-64125-00	Atlantic Coca-Cola	Misc Concessions	07/05/2024	356.11	
019-1950-64125-00	Atlantic Coca-Cola	Misc Concessions	07/05/2024	1,255.39	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/05/2024	551.25	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/05/2024	140.75	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	07/05/2024	133.50	
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/05/2024	948.49	

Account Number	Vendor	Description	Date	Amount	PO No
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	07/05/2024	824.75	
		Subtotal for Divison: 1950		<u>7,186.75</u>	
019-1965-54000-00	Roger Darst	Cell Phone Allowance	06/30/2024	30.00	
019-1965-57500-00	Vestis	07/24 Service	07/05/2024	39.44	
019-1965-57500-00	Vestis	06/24 Service	07/05/2024	39.44	
019-1965-62500-00	Pomp's Tire - Galesburg	Tires #588	07/05/2024	121.00	
019-1965-62500-00	Scott Equipment, LLC	Belt #589	07/05/2024	161.96	
019-1965-65000-00	Office Specialists, Inc.	Hand Cleaner	07/05/2024	75.70	
		Subtotal for Divison: 1965		<u>467.54</u>	
019-1975-54000-00	Cris Fones	Cell Phone Allowance	06/30/2024	30.00	
019-1975-62500-00	Advance Auto Parts	Battery #143	07/05/2024	137.23	
019-1975-62500-00	Truck Centers, Inc	Belt Tensioner #103	07/05/2024	178.30	
		Subtotal for Divison: 1975		<u>345.53</u>	
		Subtotal for Fund 019		<u><u>95,043.52</u></u>	
020-0000-20102-00	Brightspeed	06/24 Service Acct# 304035525	07/05/2024	65.74	
020-0000-55700-00	J.P. Benbow, Inc.	Motor, Fan Blade, Labor	07/05/2024	659.45	
		Subtotal for Divison: 0000		<u>725.19</u>	
		Subtotal for Fund 020		<u><u>725.19</u></u>	
021-0000-54500-00	Joseph Brignall	Fire Inspector I Blended Class - McHenry II - JBrignall 24-16	07/05/2024	500.00	
		Subtotal for Divison: 0000		<u>500.00</u>	
		Subtotal for Fund 021		<u><u>500.00</u></u>	
023-0000-55420-00	Lockwood Excavating & Constructic	Demolition of 782 E Berrien St	07/05/2024	8,000.00	0000092693
023-0000-55420-00	Lockwood Excavating & Constructic	Demolition of 770 E Berrien St	07/05/2024	9,400.00	0000092693
023-0000-83100-00	Basio Plumbing Heating & Cooling	Sewer Repair - 973 S Kellogg	07/05/2024	4,500.00	
023-0000-83100-00	M.K. Groom Construction, Inc.	ReBuilt Front & Back Decks - 551 Scotch Elm	07/05/2024	4,161.00	
		Subtotal for Divison: 0000		<u>26,061.00</u>	
		Subtotal for Fund 023		<u><u>26,061.00</u></u>	
024-0000-51000-00	US Sterling Capital Corp., Inc.	The National Bank of Malvern	07/05/2024	199.89	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Divison: 0000		<u>199.89</u>	
		Subtotal for Fund 024		<u>199.89</u>	
030-0000-20102-00	Brightspeed	06/24 Service Acct# 304035525	07/05/2024	191.71	
030-0000-20102-00	Stratus Networks, Inc	07/24 Service Acct# 7382	07/05/2024	123.15	
		Subtotal for Divison: 0000		<u>314.86</u>	
030-0320-62500-00	Advance Auto Parts	Terminals	06/30/2024	33.58	
		Subtotal for Divison: 0320		<u>33.58</u>	
030-0370-54000-00	Kraig Boynton	Cell Phone Allowance	06/30/2024	30.00	
		Subtotal for Divison: 0370		<u>30.00</u>	
		Subtotal for Fund 030		<u>378.44</u>	
043-0000-51000-00	Speer Financial, Inc	Go Bond 2016	07/05/2024	200.00	
		Subtotal for Divison: 0000		<u>200.00</u>	
		Subtotal for Fund 043		<u>200.00</u>	
044-0000-51000-00	Speer Financial, Inc	Go Bond 2023	07/05/2024	200.00	
		Subtotal for Divison: 0000		<u>200.00</u>	
		Subtotal for Fund 044		<u>200.00</u>	
047-0000-51000-00	Speer Financial, Inc	Go Bond 2013A	07/05/2024	200.00	
		Subtotal for Divison: 0000		<u>200.00</u>	
		Subtotal for Fund 047		<u>200.00</u>	
049-0000-51000-00	Klingner & Associates, P.C. - Archit	140-144 E Main St: Demolition, Survey, Architectural, Bidding, &	07/05/2024	528.00	0000092195
		Subtotal for Divison: 0000		<u>528.00</u>	
		Subtotal for Fund 049		<u>528.00</u>	
053-0000-75000-00	Galesburg Electric, Inc.	Misc Supplies for Garage Door	07/05/2024	632.11	
		Subtotal for Divison: 0000		<u>632.11</u>	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Fund 053		<u>632.11</u>	
054-0000-51000-00	Klingner & Associates, P.C. - Archit	Construction Admin Hawthorne Pool Renovation, Phase 2	07/05/2024	3,879.00	0000092549
054-0000-51000-00	US Sterling Capital Corp., Inc.	Henderson State Bank	07/05/2024	240.00	
054-0000-76000-00	Klingner & Associates, P.C. - Archit	Professional services for HVAC replacement in PSB, 150 S Broad S	07/05/2024	392.00	0000092206
		Subtotal for Divison: 0000		<u>4,511.00</u>	
		Subtotal for Fund 054		<u>4,511.00</u>	
058-0000-71000-00	MTI Distributing, Inc	Less Trade of 2018 JD 1600 Wide Area Mower #525	07/05/2024	-7,000.00	0000092602
058-0000-71000-00	MTI Distributing, Inc	Toro Groundsmaster 4000-D Model #30609 Unit #525	07/05/2024	88,772.00	0000092602
		Subtotal for Divison: 0000		<u>81,772.00</u>	
		Subtotal for Fund 058		<u>81,772.00</u>	
061-0000-10704-00	Sebis Postage	07/24 - Postage for UB Bills	07/05/2024	7,500.00	
061-0000-15401-00	Klingner & Associates P.C.	Design costs for new 5 million gallon water storage tank	07/05/2024	5,267.84	0000092764
061-0000-20101-00	PATRICK MOORE	Refund Check 044270-000, 1134 N HENDERSON ST SUITE F	06/26/2024	78.00	
061-0000-20101-00	ERIC SHANE ESTATE	Refund Check 059537-000, 740 E SECOND ST	06/26/2024	9.90	
061-0000-20101-00	GREGG WITHERELL	Refund Check 016062-001, 1075 WOODBINE CR WEST	06/26/2024	76.07	
061-0000-20101-00	CARLA SULLIVAN	Refund Check 017267-002, 1000 LANCASTER ST	06/26/2024	24.17	
061-0000-20101-00	PAUL SANDBORG	Refund Check 047052-000, 1744 N ACADEMY ST	06/26/2024	32.40	
061-0000-20101-00	TIMOTHY WALLS	Refund Check 068040-000, 1586 E NORTH ST	06/26/2024	108.10	
061-0000-20101-00	JULIE WEIR	Refund Check 068078-000, 19 COUNTRY ELMS EST	06/26/2024	120.94	
061-0000-20101-00	FIRST IMPRESSIONS	Refund Check 013691-000, 1134 N HENDERSON ST	06/26/2024	42.94	
061-0000-20101-00	EMILY MANGIERI	Refund Check 064185-000, 1468 CLARK ST	06/26/2024	25.24	
061-0000-20101-00	ERIKA HARDEN	Refund Check 066248-000, 292 INDIANA AVE	06/26/2024	4.65	
061-0000-20101-00	ALEX HAYES	Refund Check 067012-000, 1093 GARDEN LN	06/26/2024	90.25	
061-0000-20101-00	AMBER KURDI	Refund Check 065163-000, 453 E DAVIS ST	06/26/2024	97.93	
061-0000-20101-00	FO RENTALS LLC	Refund Check 066689-000, 554 IRWIN ST	06/25/2024	91.88	
061-0000-20102-00	Stratus Networks, Inc	07/24 Service Acct# 7382	07/05/2024	119.01	
061-0000-20102-00	Brightspeed	06/24 Service Acct# 304035525	07/05/2024	261.83	
061-0000-51000-00	Pace Analytical Services LLC	Water Testing	07/05/2024	14.50	
061-0000-51000-00	Speer Financial, Inc	Go Bond 2017	07/05/2024	200.00	
061-0000-51000-00	Speer Financial, Inc	Go Bond 2015	07/05/2024	200.00	
061-0000-51000-00	US Sterling Capital Corp., Inc.	First State Bank of DeQueen	07/05/2024	240.66	
061-0000-51010-00	James M Kelly, Attorney	04/24 - Legal Services	07/05/2024	462.00	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-51500-00	Gatehouse Media	Notice to Bidders - Acct#857927	07/05/2024	159.90	
061-0000-51500-00	Sebis Direct Inc	05/24 UB Printing Costs	07/05/2024	978.13	
061-0000-51500-00	Sebis Direct Inc	05/24 UB Printing Costs - Water Quality Report	07/05/2024	225.00	
061-0000-54000-00	Mark Schwieter	Cell Phone Allowance	06/30/2024	27.00	
061-0000-54000-00	Roger Mettler	Cell Phone Allowance	06/30/2024	30.00	
061-0000-54000-00	Michael Mackey	Cell Phone Allowance	06/30/2024	30.00	
061-0000-54000-00	Scott Seiberlich	Cell Phone Allowance	06/30/2024	30.00	
061-0000-54000-00	Jerami Brown	Cell Phone Allowance	06/30/2024	30.00	
061-0000-55700-00	Gunther Construction Co., a div. of U	W Main St Water Plant Parking Lot Resurfacing	07/05/2024	140,076.11	0000092751
061-0000-55700-00	Dowers Roofing, Inc.	Repair and Re-Install - of Metal Flange & Skylight Cap	07/05/2024	346.00	
061-0000-55700-00	American Pest Control Inc	06/24 - Pest Service	07/05/2024	55.00	
061-0000-59300-00	UniFirst First Aid Corp	Refill of First Aid Supplies	07/05/2024	133.61	
061-0000-59300-00	UniFirst First Aid Corp	Refill of First Aid Supplies	07/05/2024	877.93	
061-0000-65000-00	Office Specialists, Inc.	Toilet Paper	07/05/2024	30.74	
061-0000-66000-00	Roanoke Concrete Products Co	PORTLAND CEMENT CONCRETE, CL PP2 - DELIVERED	07/05/2024	294.69	0000092607
061-0000-66000-00	Roanoke Concrete Products Co	CONTROLLED LOW STRENGTH MATERIAL (CLSM) - DELIVE	07/05/2024	315.88	0000092607
061-0000-66000-00	Galesburg Builders Supply, Inc	Premier Cold Mix	07/05/2024	1,217.60	
061-0000-66000-00	Core & Main	Rep Bands	07/05/2024	518.00	
061-0000-66000-00	Core & Main	Gaskets, Bolt&Nut Kits, Tube, Mechanical Joints	07/05/2024	1,454.27	
061-0000-66000-00	AMP Companies Inc	Hooked up Water Service - 52 Silver St	07/05/2024	212.00	
061-0000-68500-00	Hawkins, Inc	2024 Phosphate Inhibitor as per bid. Will order as needed	07/05/2024	33,984.00	0000092679
061-0000-68500-00	Hawkins, Inc	2024 Phosphate Inhibitor as per bid. Will order as needed	07/05/2024	1,880.40	0000092679
		Subtotal for Divison: 0000		<u>197,974.57</u>	
		Subtotal for Fund 061		<u><u>197,974.57</u></u>	
067-0000-51500-00	Sebis Direct Inc	05/24 UB Printing Costs	07/05/2024	488.99	
067-0000-59502-00	Knox County Landfill	05/24 Service Acct# 264	07/05/2024	231.00	
		Subtotal for Divison: 0000		<u>719.99</u>	
		Subtotal for Fund 067		<u><u>719.99</u></u>	
078-0000-56535-00	Midwest Orthopaedic Center	Workers Comp - DOS 06/13/24 - ID#WC2024009	07/05/2024	155.66	
078-0000-56535-00	Ora Orthopedics PC	Workers Comp - DOS 05/23/24 - ID# WC2023-020	07/05/2024	366.28	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp - DOS 03/29/24 - Acct# P569481360	07/05/2024	121.30	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp - DOS 06/07/24 - Pat CNTL# 12271533300	07/05/2024	317.75	
078-0000-56535-00	Crow Valley Surgery Center	Workers Comp - DOS 06/18/24 - Pat Cent#A50024V1P388	07/05/2024	8,891.14	

Account Number	Vendor	Description	Date	Amount	PO No
078-0000-56597-00	Municipal Emergency Services, Inc	Credit Inv#1879391	07/05/2024	-937.00	
078-0000-56597-00	Dave Dunn's Auto Body, Inc.	Repair of Vehicle	07/05/2024	1,888.22	
078-0000-56597-00	Tri-City Electric Company of Iowa	flow meter head Oquawka lightning strike	07/05/2024	5,486.83	0000092762
		Subtotal for Divison: 0000		<u>16,290.18</u>	
		Subtotal for Fund 078		<u><u>16,290.18</u></u>	
091-0000-20101-00	FIRST IMPRESSIONS	Refund Check 013691-000, 1134 N HENDERSON ST	06/26/2024	2.08	
091-0000-20102-00	Galesburg Sanitary Dist.	06/24 CC Processing Fees	07/05/2024	-2,462.77	
091-0000-20102-00	Galesburg Sanitary Dist.	05/24 Lien & Collection Fees	07/05/2024	-66.83	
091-0000-20102-00	Galesburg Sanitary Dist.	05/24 Postage for Liens	07/05/2024	-21.12	
091-0000-20102-00	Galesburg Sanitary Dist.	07/24 Sanitary District Fees - Less 3% Collection Fee	07/05/2024	-17,132.66	
091-0000-22003-00	Galesburg Sanitary Dist.	07/24 Sanitary District Fees	07/05/2024	571,088.67	
		Subtotal for Divison: 0000		<u>551,407.37</u>	
		Subtotal for Fund 091		<u><u>551,407.37</u></u>	
		Report Total:		<u><u><u>1,118,210.50</u></u></u>	

Advance Checks and ACH Payments as of 7/5/2024

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/27/2024	0	Amanda Larson	Minority/Woman owned Business Startup incentive.	054-0000-83100	200.00
6/27/2024	0	Chuck Humes	06/25 - Umped Softball - 3 Games	019-1940-51400	120.00
6/27/2024	0	Dan Burgland	06/25 - Umped Softball - 3 Games	019-1940-51400	120.00
6/27/2024	0	Johnson Brother's Plumbing	Water Heater Installation	023-0000-83100	1,203.00
6/27/2024	99719	Knox County Collector	Property Tax - Leasehold Valuation of Exempt Land- 99-16-101-004	020-0000-84500	565.42
6/27/2024	0	Knox County Landfill	05/24 Service - Acct #121	067-0000-59501	32,603.76
6/27/2024	99720	Knox County Recorders Office	File 18 Weed/Trash/Demo Liens	001-0160-51300	150.00
6/27/2024	99720	Knox County Recorders Office	2 Water/Sewer/Refuse Lien	061-0000-51000	63.00
6/27/2024	99721	Ridge & Downes	Workers Comp Settlement	078-0000-56535	40,000.00
6/27/2024	0	Waste Management, Inc.	06/24 Service - Cust Id#64537-23004	061-0000-55700	21.54
6/27/2024	0	Waste Management, Inc.	05/24 Service - Cust Id# 63842-03000	019-1915-55700	1,192.12
6/27/2024	0	Waste Management, Inc.	05/24 Service - Cust Id# 5-33430-33004	067-0000-59502	205,501.48
6/27/2024	0	Waste Management, Inc.	06/24 Service - Cust Id# 9-06892-63006	061-0000-55700	120.51
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0207-47500	61.20
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	023-0000-47500	5.40
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0305-47500	21.18
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	020-0000-47500	5.40
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0605-47500	216.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0306-47500	166.98
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	030-0370-47500	54.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0510-47500	453.60
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0410-47500	129.60
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	026-0000-47500	36.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	061-0000-47500	207.45
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	018-0000-47500	46.80
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0450-47500	63.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	014-0000-47500	72.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	024-0000-47500	60.09
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	030-0320-47500	54.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0445-47500	36.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	019-1905-47500	138.30
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Vision Insurance Premiums	078-0000-20315	3,367.83
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	067-0000-47500	1.80
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0550-47500	108.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0205-47500	208.80
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0120-47500	48.78
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	078-0000-47500	10.62
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	019-1920-47500	72.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	017-0000-47500	14.40
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0115-47500	72.00
6/28/2024	0	Dearborn National Life Insurance Co.	07/24 Life Insurance Premiums	001-0110-47500	100.80
6/28/2024	0	Euclid Beverage	Liquor - Golf Concessions	019-1920-64125	355.80
6/28/2024	0	G & M Distributors	Liquor - Golf Concessions	019-1920-64125	96.50
6/28/2024	0	G & M Distributors	Liquor - Golf Concessions	019-1920-64125	928.40
6/28/2024	0	G & M Distributors	Bloody Mary Mix - Golf Concessions	019-1920-64125	48.00
6/28/2024	0	Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/28/2024	0	Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/28/2024	0	Kyle Sampier	non safety toe boots & laces	001-0605-67500	134.94
			Grand Total	\$	290,256.50

Accounts Payable

Transactions by Account



User: shelms
 Printed: 06/24/2024 - 3:49PM
 Batch: 00001.06.2024

July 1, 2024 Advanced Checks

Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Aaron & Tanya Skinner	Refund Overpayment for TON/TOF for Inspection - 1237 Arcadia Dr	06/24/2024	30.00	
001-0000-10701-00	66Degrees, LLC	01/25 - 02/25 - Google Workspace Licenses	06/24/2024	411.74	
001-0000-10801-00	Advance Auto Parts	Oil Filter	06/24/2024	66.16	
001-0000-10801-00	Mutual Wheel Co., Inc.	Strobe Lights	06/24/2024	218.40	
001-0000-10801-00	Valley Distribution Corp.	Engine Oil	06/24/2024	895.95	
001-0000-10801-00	Rydin Sign & Decal	Decals	06/24/2024	777.86	
001-0000-10801-00	Valley Distribution Corp.	Antifreeze	06/24/2024	443.38	
001-0000-10801-00	Valley Distribution Corp.	Hydraulic oil	06/24/2024	873.40	
Subtotal for Divison: 0000				3,716.89	
001-0105-51000-00	Baker Tilly US, LLP	FY23 Audit Services	06/24/2024	20,000.00	0000092722
Subtotal for Divison: 0105				20,000.00	
001-0110-61000-00	Office Specialists, Inc.	Coffee	06/24/2024	47.45	
001-0110-61000-00	Office Specialists, Inc.	Copy Paper	06/24/2024	93.98	
Subtotal for Divison: 0110				141.43	
001-0115-51000-00	Knox County Recorders Office	05/24 Laredo Service	06/24/2024	20.90	
001-0115-61000-00	Discount Printing	Envelopes	06/24/2024	348.60	
Subtotal for Divison: 0115				369.50	
001-0120-56506-00	Flexible Benefit Service LLC	05/24 - Service	06/24/2024	89.25	
001-0120-61000-00	Office Specialists, Inc.	Binders, Pens, Envelope Glue	06/24/2024	36.50	
001-0120-61000-00	Office Specialists, Inc.	Paper	06/24/2024	17.51	
001-0120-61000-00	Office Specialists, Inc.	Pens	06/24/2024	16.96	
Subtotal for Divison: 0120				160.22	
001-0145-51010-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	1,472.70	
001-0145-51010-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	49.50	
001-0145-51010-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	231.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0145-51010-00	James M Kelly, Attorney	05/24 Legal Services	06/24/2024	10,195.99	
		Subtotal for Divison: 0145		11,949.19	
001-0160-51000-00	Credit Collection Partners	05/24 Service	06/24/2024	20.00	
001-0160-59516-00	Jeffrey R Cervantez	05/24 AV Services	06/24/2024	240.00	
001-0160-59516-00	Matthew Reed	05/24 AV Services	06/24/2024	36.00	
001-0160-59521-00	Knox County Humane Society	07/24 Animal Control Contract as per existing agreement	06/24/2024	19,510.00	0000092656
		Subtotal for Divison: 0160		19,806.00	
001-0205-51000-00	US Sterling Capital Corp., Inc.	Bar Harbor Savings & Loan	06/24/2024	240.00	
001-0205-61800-00	Office Specialists, Inc.	Task Chair for Finance	06/24/2024	406.35	0000092723
		Subtotal for Divison: 0205		646.35	
001-0207-55800-00	66Degrees, LLC	06/24 - 12/24 - Google Workspace Licenses	06/24/2024	1,235.22	
001-0207-61700-00	Galesburg Electric, Inc.	Bridle Ring	06/24/2024	23.85	
		Subtotal for Divison: 0207		1,259.07	
001-0306-51000-00	Knox County Recorders Office	05/24 Laredo Service	06/24/2024	20.90	
001-0306-55400-00	Kendall Zimmerman	Mowing - 239 S Cherry	06/24/2024	300.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 862 S Seminary St	06/24/2024	410.36	
001-0306-55400-00	Kendall Zimmerman	Mowing - Entrance to Birdland	06/24/2024	750.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - Saluda Rd	06/24/2024	225.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 494 Clark	06/24/2024	94.63	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 206 Cottage Ave	06/24/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Call out Fee - 1264 N Kellogg St	06/24/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Call out Fee - 1392 Monroe	06/24/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Brush/Debris/Trash, Mowing - 246 S Whitesboro	06/24/2024	3,475.39	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 1049 - 1055 Grand Ave	06/24/2024	150.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 1609 Beecher Ave	06/24/2024	50.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 523 Phillips St	06/24/2024	350.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Debris/Trash - 1385 Clark	06/24/2024	357.18	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds/Brush - 325 S Chambers	06/24/2024	200.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 119 Laurel	06/24/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 1643 W North	06/24/2024	600.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 211 Illinois	06/24/2024	150.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Brush/Debris/Trash - 450 Maple	06/24/2024	1,158.87	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 530 Phillips St	06/24/2024	125.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 543 N West	06/24/2024	300.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Debris/Trash - 764 N Farnham	06/24/2024	428.21	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 933 E Brooks St	06/24/2024	100.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 367 Lincoln	06/24/2024	200.00	
001-0306-55400-00	Kendall Zimmerman	Mowing - 1337 E North	06/24/2024	200.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 647 Maple Ave	06/24/2024	730.06	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Debris/Trash - 720 E Grove	06/24/2024	1,345.38	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 1150 W. Carl Sandburg	06/24/2024	485.47	
001-0306-55400-00	Kendall Zimmerman	Removal of Weeds/Brush - 201 Garfield	06/24/2024	600.00	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal -Debris/Trash - 817 S Chambers / 524 E Second S	06/24/2024	1,092.20	
001-0306-55400-00	Kendall Zimmerman	Mowing - 334 N Chambers	06/24/2024	100.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 193 N Cherry St	06/24/2024	248.89	
001-0306-55400-00	Kendall Zimmerman	Removal/Disposal Debris/Trash - 645 Ohio	06/24/2024	4,645.88	
001-0306-55400-00	Kendall Zimmerman	Call out Fee - 597 Olive	06/24/2024	50.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Board Up Services - 246 S Whitesboro St	06/24/2024	94.63	
001-0306-55800-00	City Blue Technologies, Llc	05/24 Service Contract	06/24/2024	131.25	
001-0306-61000-00	City Blue Technologies, Llc	Toner	06/24/2024	327.61	
Subtotal for Divison: 0306				19,796.91	
001-0410-51000-00	Knox County Recorders Office	05/24 Laredo Service	06/24/2024	20.90	
001-0410-55800-00	City Blue Technologies, Llc	05/24 Service Contract	06/24/2024	131.25	
001-0410-61000-00	City Blue Technologies, Llc	Toner	06/24/2024	327.62	
Subtotal for Divison: 0410				479.77	
001-0445-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	19.38	
001-0445-55500-00	Valley Distribution Corp.	Core Charge	06/24/2024	40.00	
001-0445-55500-00	Valley Distribution Corp.	Core Return Credit	06/24/2024	-40.00	
001-0445-55500-00	Valley Distribution Corp.	Core Return Credit	06/24/2024	-140.00	
001-0445-55500-00	Valley Distribution Corp.	Core Charge	06/24/2024	20.00	
001-0445-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	40.00	
001-0445-57500-00	Vestis	06/24 Service	06/24/2024	85.68	
001-0445-57500-00	Vestis	06/24 Service	06/24/2024	85.68	
001-0445-62500-00	Nichols Diesel Service, Inc	Unions #163	06/24/2024	31.80	
001-0445-62500-00	Ford of Galesburg	Filter Kit #150	06/24/2024	144.61	
001-0445-62500-00	Ford of Galesburg	Lamps #150	06/24/2024	32.22	
001-0445-63000-00	Galesburg Welding, Inc	8 Ft of 1/8 Flat	06/24/2024	14.80	
001-0445-63000-00	Herr Petroleum Corp	55.0 Gal YSOLVD, 1 Barrel BBL	06/24/2024	573.90	
001-0445-63000-00	Advance Auto Parts	Fuel Hose	06/24/2024	32.75	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-63000-00	Advance Auto Parts	Thread Sealant	06/24/2024	19.30	
001-0445-63000-00	Airgas Mid America Inc	Oxygen & Acetylene	06/24/2024	285.81	
001-0445-63000-00	Pomp's Tire - Galesburg	Tire Balancer	06/24/2024	42.00	
001-0445-66500-00	Airgas Mid America Inc	Torch Gauge Set	06/24/2024	666.75	
Subtotal for Divison: 0445				1,954.68	
001-0450-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	103.39	
001-0450-55500-00	Pomp's Tire - Galesburg	Road Service - OTR, MNT on Veh #122	06/24/2024	524.71	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Test #107	05/31/2024	57.00	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Test #110	05/31/2024	57.00	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Test #140	06/24/2024	58.50	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Test #114	05/31/2024	57.00	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Test #301	05/31/2024	57.00	
001-0450-59300-00	UniFirst First Aid Corp	Refill of First Aid Supplies	06/24/2024	207.52	
001-0450-66500-00	Simmers Crane Design & Services	2 Ton Jib Crane	06/24/2024	8,744.10	0000092665
Subtotal for Divison: 0450				9,866.22	
001-0510-51000-00	Bridgeway Training Services	05/24 Secure Document Destruction - 59 LBS	06/24/2024	17.70	
001-0510-54500-00	Magdalene Semington	Meals/Fuel - Supervisor Training - Orland Park IL - MSemington	06/24/2024	200.04	
001-0510-55500-00	Ford of Galesburg	Replaced Window Motor, Inspected Tire Light	06/24/2024	129.95	
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. -Anderson	06/24/2024	10.25	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. Anderson	06/24/2024	10.25	0000092638
001-0510-57500-00	JSLK Management Iowa LLC	2024 Police Uniform Cleaning as per agreement. Lewis	06/24/2024	6.64	0000092638
001-0510-61000-00	Office Specialists, Inc.	Toner	06/24/2024	458.52	
001-0510-61000-00	Gregory R Flores	Impoundment Notices, Cite/Release Notice, Missing Persons Doc	06/24/2024	803.00	
001-0510-61000-00	Office Specialists, Inc.	Toner	06/24/2024	120.09	
001-0510-61700-00	Ray O'Herron Co., Inc.	Radar	06/24/2024	1,794.00	
001-0510-62500-00	Ford of Galesburg	Window Motor #23	06/24/2024	247.86	
001-0510-62500-00	Ford of Galesburg	Driveshaft #27	06/24/2024	129.80	
001-0510-62500-00	Ford of Galesburg	Window Switch #23	06/24/2024	85.91	
001-0510-62500-00	Ford of Galesburg	Driveshaft - #404	06/24/2024	158.47	
001-0510-65500-00	Galesburg Welding, Inc	Cut & Drill Plates for Wall Mounts	06/24/2024	136.67	
001-0510-66500-00	Super Smart Shoppers	Photo Scale Markers, Drug Test Packs	06/24/2024	66.00	
001-0510-67000-00	Blue 360 Media	IL Criminal & Traffic Law Manual 2024 Edition	06/24/2024	88.95	
001-0510-67500-00	Ray O'Herron Co., Inc.	Pants, Shirts, Fleece, Belt, Raincoat, Vest -KJackson	06/24/2024	1,253.57	
001-0510-67500-00	Ray O'Herron Co., Inc.	Shirts - SHayes	06/24/2024	351.05	
001-0510-69000-00	Ray O'Herron Co., Inc.	Rail Mount - SHayes	06/24/2024	133.99	

Account Number	Vendor	Description	Date	Amount	PO No
Subtotal for Divison: 0510				6,202.71	
001-0550-55800-00	ProPhoenix Corporation	Stop Profile Report/Interface Milestone#1	06/24/2024	4,800.00	
001-0550-61000-00	Office Specialists, Inc.	Markers, Correction Tape, Index Card	06/24/2024	88.83	
001-0550-61000-00	Office Specialists, Inc.	Sheet Protectors	06/24/2024	16.84	
001-0550-61000-00	Office Specialists, Inc.	Toner	06/24/2024	459.18	
001-0550-61000-00	Office Specialists, Inc.	Copy Paper, Envelope, Folder, Paper, Note Cards	06/24/2024	403.52	
001-0550-67500-00	Midwest Uniform Supply, Inc	Shirts - AJennings	06/24/2024	86.80	
Subtotal for Divison: 0550				5,855.17	
001-0605-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	142.15	
001-0605-54500-00	University of Illinois	Fire Apparatus Engineer - NFPA Driver - Moline II- HStevenson	06/24/2024	650.00	
001-0605-54500-00	Seminary Manor	Senior & Vendor Fair Booth	06/24/2024	25.00	
001-0605-55500-00	Cummins Sale & Service	Repairs to Unit #51	06/24/2024	5,974.78	0000092753
001-0605-55500-00	Getz Fire Equipment Co., Inc.	Fill of Dry Chemical Extinguisher, Chemical ABC	06/24/2024	160.90	
001-0605-55700-00	Hastings Air-Energy Control, Inc	Preventive Maintenance, Battery - Central	06/24/2024	378.90	
001-0605-55700-00	Hastings Air-Energy Control, Inc	Preventive Maintenance, Grabber, Tailpipe Adapter - Fremont	06/24/2024	2,001.00	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Alternator #51	06/24/2024	1,590.81	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Quartz Bulb	06/24/2024	33.34	
001-0605-62500-00	Alexis Fire Equipment Co., Inc.	Shelves & Wheel Chock Holders	06/24/2024	1,563.86	
001-0605-62500-00	Hastings Air-Energy Control, Inc	Return Tailpipe Adapters	06/24/2024	-570.00	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels	06/24/2024	123.89	
001-0605-65000-00	Office Specialists, Inc.	Laundry Detergent	06/24/2024	143.51	
001-0605-65000-00	Office Specialists, Inc.	Dish Soap	06/24/2024	61.66	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels	06/24/2024	72.26	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels, Fabric Softner	06/24/2024	127.40	
001-0605-65000-00	Office Specialists, Inc.	Paper Towels	06/24/2024	67.21	
001-0605-65500-00	Supreme Radio Communications, In	Radio Battery	06/24/2024	44.80	
001-0605-65500-00	Galesburg Electric, Inc.	Battery	06/24/2024	475.42	
001-0605-66500-00	Municipal Emergency Services, Inc	Bag Stuff, Carabiners, Pully, Quick LInk, Rope Cutter, Ring, Anc	06/24/2024	2,051.25	
001-0605-66500-00	Municipal Emergency Services, Inc	Rocker Lug Adapter, Harrington	06/24/2024	713.68	
001-0605-67500-00	Midwest Uniform Supply, Inc	Pants - RHovind	06/24/2024	79.98	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirt - CHarkey	06/24/2024	28.75	
001-0605-67500-00	Fire-Dex GW LLC	Repair of Gear	06/24/2024	245.93	
001-0605-67500-00	Ray O'Herron Co., Inc.	Class A Coat - KHomberg	06/24/2024	309.04	
001-0605-67500-00	Midwest Uniform Supply, Inc	Shirts - MLewis	06/24/2024	56.00	
001-0605-68600-00	Office Specialists, Inc.	Nitrile Gloves	06/24/2024	68.73	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Divison: 0605		<u>16,620.25</u>	
001-0630-55500-00	Galesburg Communications, Inc.	Repair Siren Starter Motor	06/24/2024	90.00	
		Subtotal for Divison: 0630		<u>90.00</u>	
		Subtotal for Fund 001		<u>118,914.36</u>	
011-0000-66000-00	Gunther Construction Co., a div. of U	2024 Supply of CA 6 (Crushed White Stone)	06/24/2024	2,531.38	0000092610
011-0000-66000-00	Roanoke Concrete Products Co	2024 Supply of Concrete	06/24/2024	289.50	0000092616
		Subtotal for Divison: 0000		<u>2,820.88</u>	
		Subtotal for Fund 011		<u>2,820.88</u>	
012-0000-66000-00	Lock & Key Shop LLC	Master Padlocks	06/24/2024	279.68	
		Subtotal for Divison: 0000		<u>279.68</u>	
		Subtotal for Fund 012		<u>279.68</u>	
013-0000-76000-00	Hutchison Engineering, Inc	ITEP Lake Storey Path Phase II Engineering	06/24/2024	12,493.01	0000092542
		Subtotal for Divison: 0000		<u>12,493.01</u>	
		Subtotal for Fund 013		<u>12,493.01</u>	
014-0000-51000-00	Bruner, Cooper and Zuck, Inc.	Consulting Services - Legal Description for Vacating Alley	06/24/2024	760.95	
		Subtotal for Divison: 0000		<u>760.95</u>	
		Subtotal for Fund 014		<u>760.95</u>	
016-0000-22002-00	Illinois State Police Asset Seizure &	Seizure Funds - Case 24-5714	06/24/2024	1,301.00	
016-0000-67500-00	Ray O'Herron Co., Inc.	Hats	06/24/2024	102.54	
		Subtotal for Divison: 0000		<u>1,403.54</u>	
		Subtotal for Fund 016		<u>1,403.54</u>	
018-0000-55500-00	Key Equipment & Supply Co	Diagnose Counter Balance Fault, Repair Pressure Tranducer	06/24/2024	718.58	
018-0000-62500-00	Key Equipment & Supply Co	Transducer #125	06/24/2024	291.68	
018-0000-62500-00	Midstate Manufacturing, Inc.	Coupler #131	06/24/2024	459.65	
		Subtotal for Divison: 0000		<u>1,469.91</u>	

Account Number	Vendor	Description	Date	Amount	PO No	
				Subtotal for Fund 018	<u>1,469.91</u>	
019-1905-51500-00	AD Scott Company, LLC	05/24 - Newspaper Ads	06/24/2024	225.00		
019-1905-51500-00	WMOI - FM	05/24 Radio Ads	06/24/2024	260.00		
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	05/24 Radio Ads	06/24/2024	583.00		
				Subtotal for Divison: 1905	<u>1,068.00</u>	
019-1910-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	84.00		
019-1910-65000-00	Office Specialists, Inc.	Paper Towels	06/24/2024	48.02		
				Subtotal for Divison: 1910	<u>132.02</u>	
019-1911-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	342.46		
019-1911-57500-00	Vestis	06/24 Service	06/24/2024	26.70		
019-1911-65000-00	Office Specialists, Inc.	Trash Bags	06/24/2024	70.32		
019-1911-66000-00	Galesburg Electric, Inc.	Misc Electrical Supplies	06/24/2024	798.15		
				Subtotal for Divison: 1911	<u>1,237.63</u>	
019-1915-51000-00	Klingner & Associates P.C.	Asbestos Inspeiction/Abatement Design- 2110 Veterans Dr	06/24/2024	1,109.10		
019-1915-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	96.92		
019-1915-55500-00	Martin, Inc	Diagnose Mower #541	06/24/2024	297.57		
019-1915-55500-00	Nichols Diesel Service, Inc	State & Fed Test #506	05/31/2024	58.50		
019-1915-55700-00	Knox County Landfill	05/24 Services Acct# 122	06/24/2024	286.86		
019-1915-55700-00	Royal Cleaning Services	06/24 Janitorial Services	06/24/2024	588.00		
019-1915-56000-00	Terry Allen, Inc	Portable Rest Room -Bateman Park Next to Maple Ave Fire Station	06/24/2024	170.00		
019-1915-57500-00	Vestis	06/24 Service	06/24/2024	74.86		
019-1915-57500-00	Vestis	06/24 Service	06/24/2024	74.86		
019-1915-59300-00	UniFirst First Aid Corp	Refill of First Aid Supplies	06/24/2024	107.45		
019-1915-62500-00	Midstate Manufacturing, Inc.	Hose #522	06/24/2024	76.99		
019-1915-62500-00	Martin, Inc	Solenoid #541	06/24/2024	150.71		
019-1915-62500-00	Martin, Inc	Battery Tray #515	06/24/2024	44.80		
019-1915-62510-00	Herr Petroleum Corp	641.3 Gal Diesel, 441.2 Gal Unleaded Ethanol	06/24/2024	3,015.20	0000092628	
019-1915-62510-00	Herr Petroleum Corp	553.4 Gal Diesel #2, 599.8 Gal Unleaded Ethanol	06/24/2024	3,463.65	0000092628	
019-1915-65500-00	Birkeys Farm Store, Inc	Cutting Deck Blades	06/24/2024	101.76		
019-1915-66000-00	Lock & Key Shop LLC	Master Padlocks	06/24/2024	161.92		
019-1915-66000-00	Galesburg Electric, Inc.	Electric Metasol	06/24/2024	135.64		
019-1915-66500-00	Martin, Inc	Blower	06/24/2024	139.95		
019-1915-66500-00	Tri-State Water	Alum Brush	06/24/2024	15.77		
019-1915-66500-00	Tri-State Water	Leaf Skimmer	06/24/2024	23.58		

Account Number	Vendor	Description	Date	Amount	PO No
019-1915-68500-00	Tri-State Water	Misc Chemicals	06/24/2024	19.42	
		Subtotal for Divison: 1915		10,213.51	
019-1920-51000-00	Marsha Dean	06/06 - Entertainment Services - Bunker Links Event	06/24/2024	225.00	
019-1920-51000-00	Sam Leon	06/06 -Sound Services - Bunker Links Event	06/24/2024	275.00	
019-1920-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	64.62	
019-1920-55500-00	Martin, Inc	Repair of Mower #552	06/24/2024	2,442.97	
019-1920-56000-00	M&M Golf Cars, LLC	06/08 - Rental of Golf Carts	06/24/2024	780.00	
019-1920-57500-00	Vestis	06/24 Service	06/24/2024	58.23	
019-1920-57500-00	Vestis	06/24 Service	06/24/2024	58.23	
019-1920-62510-00	Herr Petroleum Corp	293 Gal Diesel #2, 158.7 Gal Unleaded Ethanol	06/24/2024	1,373.68	0000092629
019-1920-62510-00	Herr Petroleum Corp	383.8 Gal Unleaded Ethanol	06/24/2024	1,073.52	0000092629
019-1920-63500-00	HERITAGE LANDSCAPE SUPPLY	Cutless MEC Agency	06/24/2024	1,280.00	
019-1920-63500-00	HERITAGE LANDSCAPE SUPPLY	Aquatic Algaecide	06/24/2024	209.48	
019-1920-64000-00	Antigua Group, Inc. , The	Pullovers	06/24/2024	163.00	
019-1920-64000-00	Antigua Group, Inc. , The	Shirts	06/24/2024	262.50	
019-1920-64125-00	Boxcar Express	04/24 - 05/24 - Sandwiches	06/24/2024	2,103.05	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	06/24/2024	311.26	
019-1920-64125-00	Atlantic Coca-Cola	Misc Concessions	06/24/2024	1,145.15	
019-1920-64125-00	Butch's Pizza Inc.	Pizzas	06/24/2024	30.25	
019-1920-64125-00	Office Specialists, Inc.	Cups	06/24/2024	87.39	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	06/24/2024	85.80	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	06/24/2024	128.70	
019-1920-64125-00	Smithfield Direct, LLC	Misc Concessions	06/24/2024	42.90	
019-1920-65000-00	Office Specialists, Inc.	Paper Towels, Nitrile Gloves	06/24/2024	59.68	
019-1920-65500-00	MTI Distributing, Inc	Belt, Pulley-Idlers, Bushing-Pivot, Idler ARM ASM, HYD Reel	06/24/2024	987.74	
019-1920-65500-00	All Star Pro Golf	Merchandise Bags	06/24/2024	301.50	
019-1920-65500-00	Schaeffer Mfg. Co.	Oil, Grease	06/24/2024	419.09	
019-1920-66000-00	Faulks Bros. Construciton, Inc.	Non-Dried - Lacon	06/24/2024	1,144.96	
019-1920-88300-00	M&M Golf Cars, LLC	06/24 Lease of 48 Golf Carts and 1 Utility Vehicle as per agree	06/24/2024	5,335.97	0000092734
		Subtotal for Divison: 1920		20,449.67	
019-1925-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	58.15	
		Subtotal for Divison: 1925		58.15	
019-1930-64125-00	Atlantic Coca-Cola	Misc Concessions	06/24/2024	166.33	
		Subtotal for Divison: 1930		166.33	

Account Number	Vendor	Description	Date	Amount	PO No
019-1935-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	12.92	
019-1935-57500-00	Vestis	06/24 Service	06/24/2024	454.48	
019-1935-57500-00	Vestis	06/24 Service	06/24/2024	454.48	
Subtotal for Divison: 1935				921.88	
019-1940-51400-00	Melissa Pettit	1st payment - Head Coach - Summer 2024 Swim Team	06/24/2024	750.00	
019-1940-54500-00	YMCA	CPR - Lifeguard Recertification - MGlass, THorton	06/24/2024	200.00	
019-1940-64125-00	Atlantic Coca-Cola	Misc Concessions	06/24/2024	148.02	
Subtotal for Divison: 1940				1,098.02	
019-1945-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	45.23	
Subtotal for Divison: 1945				45.23	
019-1950-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	64.62	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	53.75	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	1,972.91	
019-1950-64125-00	Atlantic Coca-Cola	Misc Concessions	06/24/2024	343.02	
019-1950-64125-00	Butch's Pizza Inc.	Pizzas	06/24/2024	268.25	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	2,925.24	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	1,448.15	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	537.80	
019-1950-64125-00	Gold Medal - Central Illinois, LLC	Misc Concessions	06/24/2024	171.75	
019-1950-65000-00	Office Specialists, Inc.	Toilet Cleaner	06/24/2024	92.26	
019-1950-65000-00	Office Specialists, Inc.	Trash Bags, Toilet Cleaner, Toilet Paper	06/24/2024	255.91	
019-1950-65000-00	Office Specialists, Inc.	Sanitary Products	06/24/2024	101.47	
019-1950-65000-00	Office Specialists, Inc.	Hand Soap	06/24/2024	50.08	
019-1950-66000-00	Galesburg Electric, Inc.	Misc Electrical Supplies	06/24/2024	637.48	
019-1950-68500-00	Hawkins, Inc	Misc Chemicals	06/24/2024	629.00	
019-1950-68500-00	Tri-State Water	Misc Chemicals	06/24/2024	225.28	
Subtotal for Divison: 1950				9,776.97	
019-1955-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	213.25	
019-1955-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	40.00	
Subtotal for Divison: 1955				253.25	
019-1960-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	6.46	
019-1960-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	60.00	
019-1960-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	40.00	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Divison: 1960		<u>106.46</u>	
019-1965-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	6.46	
019-1965-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	50.00	
019-1965-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	50.00	
019-1965-57500-00	Vestis	06/24 Service	06/24/2024	39.44	
019-1965-57500-00	Vestis	06/24 Service	06/24/2024	39.44	
019-1965-62500-00	MTI Distributing, Inc	Thrust Washer Kit #588	06/24/2024	28.62	
		Subtotal for Divison: 1965		<u>213.96</u>	
		Subtotal for Fund 019		<u>45,741.08</u>	
020-0000-62500-00	Advance Auto Parts	Oil Filter #356	06/24/2024	2.62	
020-0000-84500-00	Knox County Collector	Real Estate Tax - 99-18-200-038 - Leasehold Valuation	06/24/2024	27,392.42	
		Subtotal for Divison: 0000		<u>27,395.04</u>	
		Subtotal for Fund 020		<u>27,395.04</u>	
023-0000-55420-00	Lockwood Excavating & Constructic	CO #1 Emergency Demolition of 224 N Broad St	06/24/2024	21,075.00	0000092736
		Subtotal for Divison: 0000		<u>21,075.00</u>	
		Subtotal for Fund 023		<u>21,075.00</u>	
024-0000-51000-00	Great Eastern Mgmt., Inc.	Grand Ridge National Bank	06/24/2024	119.67	
024-0000-51000-00	Great Eastern Mgmt., Inc.	Tab Bank	06/24/2024	249.00	
024-0000-83100-00	Support Group for African American	Reissue Check - External Agency Funding - Chk# 99084 DTD01/16/	06/24/2024	2,473.06	
024-0000-83100-00	Galesburg Museums, Inc	07/24 - Discovery Depot Grant	06/24/2024	8,333.33	
024-0000-88300-00	Breslin's Floor Covering, Inc	07/24 Parking Lot Lease	06/24/2024	605.05	
		Subtotal for Divison: 0000		<u>11,780.11</u>	
		Subtotal for Fund 024		<u>11,780.11</u>	
026-0000-51000-00	Terracon	Professional Services to do a Phase 1 ESA report	06/24/2024	2,900.00	0000092703
026-0000-51000-00	Terracon	Project Labor IEPA Brownfields Consulting	06/24/2024	320.00	
		Subtotal for Divison: 0000		<u>3,220.00</u>	
		Subtotal for Fund 026		<u>3,220.00</u>	

Account Number	Vendor	Description	Date	Amount	PO No
030-0320-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	19.38	
030-0320-55500-00	Galesburg Communications, Inc.	05/26 -08/26 - 800 Dispatch - Para Transit	05/31/2024	408.24	
030-0320-61000-00	Office Specialists, Inc.	Organizer	06/24/2024	110.58	
030-0320-62500-00	Napa Auto Parts	Belt	06/24/2024	25.49	
030-0320-62500-00	Napa Auto Parts	Door Lift Support	06/24/2024	151.56	
030-0320-62510-00	Herr Petroleum Corp	306.2 Gal Unleaded Ethanol	06/24/2024	856.47	0000092627
030-0320-62510-00	Herr Petroleum Corp	359.5 Gal Unleaded Ethanol	06/24/2024	989.18	0000092627
030-0320-62510-00	Herr Petroleum Corp	325.8 Gal Unleaded Ethanol	06/24/2024	911.29	0000092627
Subtotal for Divison: 0320				3,472.19	
030-0370-51500-00	Gatehouse Media	Public Hearing Notices - Acct #636010	05/31/2024	277.94	
030-0370-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	45.23	
030-0370-55500-00	Nichols Diesel Service, Inc	State & Fed Test #1301	05/31/2024	57.00	
030-0370-55500-00	Galesburg Communications, Inc.	05/26 -08/26 - 800 Dispatch - Fixed Route	05/31/2024	381.02	
030-0370-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	65.00	
030-0370-57500-00	Cintas, Inc	06/24 Service	06/24/2024	211.43	
030-0370-57500-00	Cintas, Inc	06/24 Service	06/24/2024	274.29	
030-0370-62500-00	Gillig	Steering Wheel	06/24/2024	168.27	
030-0370-62500-00	Gillig	Bumper Module	06/24/2024	315.22	
030-0370-62500-00	Thompson Truck & Trailer, Inc	Batteries	06/24/2024	3,123.89	
030-0370-62500-00	Napa Auto Parts	Battery	06/24/2024	358.58	
030-0370-62500-00	Thompson Truck & Trailer, Inc	Lube Oil	06/24/2024	178.62	
030-0370-62510-00	Herr Petroleum Corp	390.8 Gal Diesel #2	06/24/2024	1,128.97	0000092627
Subtotal for Divison: 0370				6,585.46	
Subtotal for Fund 030				10,057.65	
054-0000-51000-00	US Sterling Capital Corp., Inc.	Patriot Bank	06/24/2024	60.49	
054-0000-63500-00	Timanda Landscaping & Garden Cer	Bush, Tree	06/24/2024	399.90	
054-0000-66000-00	Team Reil Inc	Dale Kelley Park Playground Equipment Purchase & Installation (a	06/24/2024	36,443.00	0000092601
054-0000-83100-00	Greenlords Pharms LLC	Urban Agriculture Incentive - Greenlords Pharms	06/24/2024	429.77	0000092493
054-0000-83100-00	Greenlords Pharms LLC	Urban Agriculture Incentive - Greenlords Pharms	06/24/2024	597.42	0000092493
054-0000-83100-00	Lipanda Foudation	Urban Agriculture Incentive Lipanda Foundation	06/24/2024	6,014.00	0000092704
Subtotal for Divison: 0000				43,944.58	
Subtotal for Fund 054				43,944.58	
057-0000-61700-00	ICC Community Development Solut	Laserfiche Web Forms Upgrade	06/24/2024	350.00	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Divison: 0000		350.00	
		Subtotal for Fund 057		350.00	
058-0000-71000-00	Clark Equipment Company	Bobcat T76 T4 Compact Track Loader #136 as per quote	06/24/2024	15,108.21	0000092684
058-0000-71000-00	Clark Equipment Company	Bobcat T76 T4 Compact Track Loader #136 as per quote	06/24/2024	78,137.00	0000092684
		Subtotal for Divison: 0000		93,245.21	
		Subtotal for Fund 058		93,245.21	
061-0000-20101-00	RONALD CLAGG	Reissue Check - UB Refund - Check #98680 DTD 10.02.23	06/24/2024	9.21	
061-0000-20101-00	AMANDA CARPENTER	Refund Check 066430-000, 1777 MCMASTERS AVE	06/19/2024	110.86	
061-0000-20101-00	MARY DECKER	Refund Check 054906-001, 360 BEDI AVE	06/12/2024	31.37	
061-0000-20101-00	CANDACE DAILEY	Refund Check 012876-000, 913 JEFFERSON ST	06/19/2024	8.49	
061-0000-20101-00	JEANNETTE ESTERS	Refund Check 060406-003, 1573 WILLARD ST	06/19/2024	150.73	
061-0000-20101-00	MARK EVANS	Refund Check 065974-000, 1302 CLARK ST	06/19/2024	101.42	
061-0000-20101-00	SAMANTHA GABLE	Refund Check 067714-000, 536 IOWA AVE	06/19/2024	25.01	
061-0000-20101-00	SAMANTHA AXCELL	Refund Check 066615-001, 796 E GROVE ST	06/12/2024	40.05	
061-0000-20101-00	JUAN ANDRADE	Refund Check 067557-000, 1035 W MAIN ST	06/19/2024	99.79	
061-0000-20101-00	NORMA BAYLES ESTATE	Refund Check 010964-000, 1672 BLUEBIRD DR	06/19/2024	7.02	
061-0000-20101-00	MATTHEW BERNARDI	Refund Check 015289-002, 1303 E FREMONT ST	06/12/2024	93.62	
061-0000-20101-00	DONIVIA HUDSON	Refund Check 066393-000, 729 S FARNHAM ST	06/19/2024	26.91	
061-0000-20101-00	TESSA JONES	Refund Check 063098-000, 1061 FLORENCE AVE	06/19/2024	73.23	
061-0000-20101-00	JODI MINES	Refund Check 048417-008, 1648 BATEMAN ST	06/12/2024	68.80	
061-0000-20101-00	CASSY MIYLER	Refund Check 022789-014, 386 HAWKINSON AVE	06/12/2024	119.01	
061-0000-20101-00	JOAN HOLT	Refund Check 066670-000, 490 E FIFTH ST	06/13/2024	45.33	
061-0000-20101-00	PHILLIP MONTGOMERY	Refund Check 009525-001, 359 E THIRD ST	06/19/2024	70.87	
061-0000-20101-00	TRISHA JARVIS	Refund Check 047443-001, 247 W SECOND ST	06/19/2024	11.08	
061-0000-20101-00	MARK MARTIN	Refund Check 005097-072, 253 N CHAMBERS ST UPPER	06/19/2024	55.61	
061-0000-20101-00	WINTER GOZA	Refund Check 064603-000, 160 OSAGE ST	06/19/2024	75.07	
061-0000-20101-00	CHRISTOPHER SIMPSON	Refund Check 007229-002, 580 E LOSEY ST	06/19/2024	114.78	
061-0000-20101-00	MATTHEW SMALLWOOD	Refund Check 024513-001, 304 COUNTRY ELMS EST	06/12/2024	33.73	
061-0000-20101-00	ARNOLD SALSMAN	Refund Check 012981-000, 1256 JEFFERSON ST	06/11/2024	30.00	
061-0000-20101-00	DONOVAN RIPPSTEIN	Reissue Check- UB Refund Chk#98526 Dtd 09/05/23	06/24/2024	66.79	
061-0000-20101-00	CEDRICK SIBO	Refund Check 060939-003, 1646 FLORENCE AVE	06/12/2024	51.88	
061-0000-20101-00	JUSTIN JARVIS	Refund Check 007963-002, 590 N CEDAR ST 1	06/12/2024	86.92	
061-0000-20101-00	DENISE JOHNSON DECHOW	Refund Check 064762-000, 774 N BROAD ST	06/12/2024	22.76	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-20101-00	BRITTANY STEINER	Refund Check 057640-000, 1248 FLORENCE AVE	06/19/2024	98.49	
061-0000-20101-00	BEVERLY POWELL	Refund Check 012882-001, 1062 PINE TREE LN	06/12/2024	23.78	
061-0000-20101-00	AUTUMN SHUMAKER	Refund Check 066716-000, 708 OLIVE ST	06/19/2024	17.08	
061-0000-20101-00	RICHARD PRUKA	Refund Check 005072-004, 527 N BROAD ST UPPER	06/19/2024	125.90	
061-0000-20101-00	SARAH SCHLEICH	Refund Check 049423-005, 1037 WILLARD ST	06/19/2024	72.70	
061-0000-20101-00	NADENE ROSENBERG	Refund Check 061418-000, 1471 RUSSELL AVE	06/19/2024	305.50	
061-0000-20101-00	JULIE WARNER	Refund Check 047279-001, 1963 W LOSEY ST	06/19/2024	88.49	
061-0000-20101-00	VICTOR RICH	Refund Check 005935-000, 574 N PRAIRIE ST	06/19/2024	78.51	
061-0000-20101-00	KAYLEE REIS	Refund Check 066902-000, 343 E WATER ST 1	06/19/2024	118.49	
061-0000-51000-00	Credit Collection Partners	05/24 Service	06/24/2024	62.50	
061-0000-51000-00	Bruner, Cooper and Zuck, Inc.	Consulting Services - Galesburg Water Plant Inspection	06/24/2024	320.88	
061-0000-51000-00	Knox County Recordors Office	05/24 Laredo Service	06/24/2024	20.90	
061-0000-51000-00	Pace Analytical Services LLC	Water Testing	06/24/2024	2,415.00	
061-0000-51000-00	Pace Analytical Services LLC	Water Testing	06/24/2024	25.00	
061-0000-51000-00	US Sterling Capital Corp., Inc.	Milledgeville State Bank	06/24/2024	240.00	
061-0000-51010-00	James M Kelly, Attorney	03/24 Legal Services	06/24/2024	2,772.00	
061-0000-52300-00	Nicor Gas	05/24 Service Acct# 14-51-15-5411 6	05/31/2024	541.55	
061-0000-52500-00	Galesburg Sanitary Dist.	05/24 Sewer User Charges	06/24/2024	38.77	
061-0000-55700-00	American Pest Control Inc	06/24 Pest Service	06/24/2024	40.00	
061-0000-61000-00	Office Specialists, Inc.	Copy Paper	06/24/2024	12.19	
061-0000-61500-00	Office Specialists, Inc.	Folders	06/24/2024	1,124.54	
061-0000-61700-00	Galesburg Electric, Inc.	Misc Supplies for New Lines from Lightning Damage	06/24/2024	89.04	
061-0000-65000-00	Office Specialists, Inc.	Paper Towels	06/24/2024	173.46	
061-0000-66000-00	Core & Main	Tapping Sleeve	06/24/2024	1,750.00	
061-0000-66000-00	Midstate Manufacturing, Inc.	Couplers, Quick Connects	06/24/2024	281.59	
061-0000-68500-00	Brenntag Mid-South, Inc	Drum Returned2024 Liquid Chlorine for Water Division as per bid.	06/24/2024	-2,250.00	0000092595
061-0000-68500-00	Brenntag Mid-South, Inc	2024 Liquid Chlorine for Water Division as per bid. This is a b	06/24/2024	8,099.50	0000092595
061-0000-68500-00	USA Bluebook, Inc.	Misc Chemicals	06/24/2024	120.20	
		Subtotal for Divison: 0000		<u>18,436.40</u>	
		Subtotal for Fund 061		<u><u>18,436.40</u></u>	
067-0000-51000-00	Knox County Recordors Office	05/24 Laredo Service	06/24/2024	20.90	
		Subtotal for Divison: 0000		<u>20.90</u>	
		Subtotal for Fund 067		<u><u>20.90</u></u>	

Account Number	Vendor	Description	Date	Amount	PO No
078-0000-20315-00	BlueCross BlueShield of Illinois	07/24 - Health Insurance Premiums	06/24/2024	413,840.86	
078-0000-51000-00	Mid-West Truckers Association, Inc.	06/24 Service - 2 Employees	06/24/2024	100.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam - DOT Driver Physical	06/24/2024	195.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	

Account Number	Vendor	Description	Date	Amount	PO No
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-51000-00	OSF Occupational Medicine	Pre-Employment Exam	06/24/2024	60.00	
078-0000-56534-00	Illinois Municipal League Risk Man	05/24 Service DOL 03/17/23 Claim# 23050K984062	06/24/2024	2,030.46	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	610.50	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	484.00	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	49.50	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	552.50	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	775.50	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	49.50	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	363.00	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	297.00	
078-0000-56535-00	James M Kelly, Attorney	04/24 Legal Services	06/24/2024	49.50	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp - DOS - 05/24/24 Pat Cntl# 12210425601	06/24/2024	746.38	
078-0000-56535-00	OSF Occupational Medicine	Workers Comp - DOS 06/04/24 Pat #0020544100	06/24/2024	155.66	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp - DOS - 04/19/24 Pat Cntl# 12042694501	06/24/2024	756.40	
078-0000-56597-00	AMP Companies Inc	Repair of #2 VFD	06/24/2024	708.00	
		Subtotal for Divison: 0000		<u>424,523.76</u>	
		Subtotal for Fund 078		<u>424,523.76</u>	
		Report Total:		<u>837,932.06</u>	

Advance Checks and ACH Payments as of 6/24/2024

Check Date	Check #	Vendor Name	Description	Account #	Amount
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	019-0000-20102	127.31
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	001-0000-20102	14,041.65
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	061-0000-20102	444.73
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	024-0000-20102	535.03
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	018-0000-20102	139.77
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	001-0000-20102	14,187.54
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	030-0000-20102	645.32
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	061-0000-20102	14,966.25
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	018-0000-20102	96.91
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	030-0000-20102	274.42
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	019-0000-20102	63.64
6/13/2024	99652	Ameren Illinois	04/24 Service Acct# 01147-55694	024-0000-20102	549.08
6/13/2024	99652	Ameren Illinois	05/24 Service Acct# 01147-55694	061-0000-20102	118.52
6/13/2024	0	Chuck Humes	06/11 - Umped Softball - 3 Games	019-1940-51400	120.00
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	024-0000-20102	36.29
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	001-0000-20102	5,951.50
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	019-0000-20102	13,950.97
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	020-0000-20102	809.22
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	030-0000-20102	1,019.33
6/13/2024	0	Constellation Newenergy Inc	05/24 Service Acct# 204250116-88144	061-0000-20102	18,499.25
6/13/2024	0	Dan Burgland	06/11 - Umped Softball - 3 Games	019-1940-51400	120.00
6/13/2024	0	Euclid Beverage	Liquor for Golf Concessions	019-1920-64125	1,162.75
6/13/2024	0	Farmers & Mechanics Bank	05/24 F&M Bank Trust Fees	019-1905-51000	4.10
6/13/2024	0	Farmers & Mechanics Bank	05/24 F&M Bank Trust Fees	001-0205-51000	41.46
6/13/2024	0	Farmers & Mechanics Bank	05/24 F&M Bank Trust Fees	078-0000-51000	41.12
6/13/2024	0	Farmers & Mechanics Bank	05/24 F&M Bank Trust Fees	052-0000-51000	41.62
6/13/2024	0	G & M Distributors	Liquor for Golf Concessions	019-1920-64125	1,116.70
6/13/2024	0	G & M Distributors	Liquor for Golf Concessions	019-1920-64125	48.00
6/13/2024	0	Galesburg Lions Club	External Agency Funding	024-0000-83100	17,500.00
6/13/2024	0	James M Kelly, Attorney	04/24 Legal Services	001-0145-51010	9,584.61
6/13/2024	0	James M Kelly, Attorney	03/24 Legal Services	001-0145-51010	132.00
6/13/2024	0	James M Kelly, Attorney	03/24 Legal Services	001-0145-51010	1,059.80
6/13/2024	0	James M Kelly, Attorney	03/24 Legal Services	001-0145-51010	412.50
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL W 2246/2284 Promenade Court 99-04-202-018	024-0000-84500	229.86
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL Formerly 848 S Broad St 99-15-407-010	024-0000-84500	19.40
6/13/2024	99651	Knox County Collector	Real Estate Tax - Five Acre Lot 18 W 99 Ft Lot 1 99-15-103-009	019-1905-84500	86.32
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL Formerly 215 S Pearl St - 99-14-128-006	024-0000-84500	64.02
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL Formerly 574 Monmouth Blvd 99-15-155-011	024-0000-84500	15.52
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL Formerly 782 E Berrien St 99-14-178-005	024-0000-84500	56.26
6/13/2024	99651	Knox County Collector	Real Estate Tax - VL Formerly 372 Day St 99-14-176-036	024-0000-84500	158.10

6/13/2024	99651 Knox County Collector	Real Estate Tax - 694 US Hwy 150E 90-19-477-005	024-0000-84500	14.32
6/13/2024	99651 Knox County Collector	Real Estate Tax - VL Formerly 1094 W Main St 99-16-203-010	024-0000-84500	427.70
6/13/2024	99648 Knox County Recorders Office	Recording Fee	001-0160-51000	63.00
6/13/2024	99650 Knox County Recorders Office	Recording Fee	001-0160-51000	63.00
6/13/2024	99647 Knox County Trustee Payment Account	Purchase of Property from Trustee - 99-10-487-003 332 E Ferris S	023-0000-10850	813.00
6/13/2024	99647 Knox County Trustee Payment Account	Purchase of Property from Trustee - 99-10-487-007 57 N Kellogg S	023-0000-10850	813.00
6/13/2024	99647 Knox County Trustee Payment Account	Purchase of Property from Trustee - 99-10-487-004 Ferris St	023-0000-10850	813.00
6/13/2024	0 Law Offices of Miller, Hall & Triggs	04/24 Legal Services	001-0145-51010	240.00
6/13/2024	0 Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/13/2024	0 Statham & Long, LLC	04/25 Legal Services	001-0145-51010	1,181.25
6/13/2024	99646 Stuard & Associates, Inc	Annual Lift/Dumwaiter Inspection	019-1945-55700	150.00
6/13/2024	0 Taste of Candy	Southside Occupancy Incentive	054-0000-83100	1,350.00
6/17/2024	0 Bank of Montreal	Amazon - Misc Supplies - May Craft Night Out Jars	019-1940-64000	22.99
6/17/2024	0 Bank of Montreal	Amazon - Dog Bones to help catch Dogs	001-0125-61000	12.48
6/17/2024	0 Bank of Montreal	Amazon - Video Camera	001-0510-83100	2,609.95
6/17/2024	0 Bank of Montreal	Birkeys - Filter Kit #576	019-1915-62500	128.06
6/17/2024	0 Bank of Montreal	Menards - Adhesive, NRP Panel	019-1915-66000	58.97
6/17/2024	0 Bank of Montreal	Menards - Quick Clips	019-1930-66000	24.10
6/17/2024	0 Bank of Montreal	REP Fitness - Fitness Equipment - 24-12	021-0000-61800	4,926.65
6/17/2024	0 Bank of Montreal	Lowes - Hose, Hose Nozzle	019-1925-65000	44.96
6/17/2024	0 Bank of Montreal	Ameren - 04/24 Service #7035	024-0000-20102	41.29
6/17/2024	0 Bank of Montreal	Walmart - TV, TV Mount	057-0000-61700	297.00
6/17/2024	0 Bank of Montreal	AWWA.ORG - 04/24 - 12/24 - Dues SSeiberlich	061-0000-55000	55.33
6/17/2024	0 Bank of Montreal	Freshworks-05/24 - 12/24 -Helpdesk Software - PSB	001-0550-55800	349.99
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies to hang Shelf	014-0000-66000	61.94
6/17/2024	0 Bank of Montreal	Hy-Vee - Food for Police Week	001-0510-68000	224.65
6/17/2024	0 Bank of Montreal	Menards - Shovels	014-0000-66500	74.94
6/17/2024	0 Bank of Montreal	Harbor Freight Tools - Jack, Jack Stands 24-11	021-0000-66500	209.98
6/17/2024	0 Bank of Montreal	Comcast - 05/24 Internet	001-0207-54000	454.85
6/17/2024	0 Bank of Montreal	Amazon - Microfiber Towels	061-0000-65000	12.98
6/17/2024	0 Bank of Montreal	Comcast - 05/24 Service	001-0510-54000	19.90
6/17/2024	0 Bank of Montreal	Menards - Forms for Disc Golf Tees	012-0000-66000	91.26
6/17/2024	0 Bank of Montreal	Amazon - Dry Erase Board	061-0000-61000	69.25
6/17/2024	0 Bank of Montreal	Amazon - Paper Plates	001-0510-61000	42.34
6/17/2024	0 Bank of Montreal	AAIM Employers Association - HR Seminar	001-0120-54500	95.00
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #123	001-0450-55500	33.00
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies to Paint Arrows	001-0450-65500	41.13
6/17/2024	0 Bank of Montreal	Acushnet - Special Order Golf Balls	019-1920-64000	144.71
6/17/2024	0 Bank of Montreal	Menards - LED Bulbs	019-1950-66000	44.95
6/17/2024	0 Bank of Montreal	O'Reilly Auto Parts - Electrical Connectors	001-0605-62500	6.99
6/17/2024	0 Bank of Montreal	Phillips 66 - Diesel - Mowers	061-0000-62510	132.68
6/17/2024	0 Bank of Montreal	Freshworks-05/24 - 12/24 -Helpdesk Software - bld/grds	019-1910-55800	262.50

6/17/2024	0 Bank of Montreal	Lowes - Backer Rod	019-1950-66000	88.11
6/17/2024	0 Bank of Montreal	Davis Ford - Tax - MMiller	001-0000-10407	4.44
6/17/2024	0 Bank of Montreal	Menards - Tarp Straps, Tape	001-0450-65500	35.68
6/17/2024	0 Bank of Montreal	International Code Council - 1 & 2 Family Dwelling Electrical Sy	001-0306-54500	91.00
6/17/2024	0 Bank of Montreal	Menards - Simple Green, Spray Bottle	019-1950-65000	10.78
6/17/2024	0 Bank of Montreal	Pekin Insurance - Police Life Insurance	001-0510-47500	132.00
6/17/2024	0 Bank of Montreal	FarmKing - Construction String	014-0000-66000	31.98
6/17/2024	0 Bank of Montreal	Vistaprint - Pricing Signicades	019-1940-64000	46.99
6/17/2024	0 Bank of Montreal	Amazon - IPAD Charger Cords	019-1930-64000	7.98
6/17/2024	0 Bank of Montreal	Walmart - Baggies, Containers, Wash Cloths	019-1950-64125	26.80
6/17/2024	0 Bank of Montreal	O'Reilly Auto Parts - Auto Wax	001-0605-65500	19.98
6/17/2024	0 Bank of Montreal	Menards - Wire, Wheelbarrow	054-0000-63500	47.93
6/17/2024	0 Bank of Montreal	Hy-Vee - Lunch for employees at Fishing Derby	019-1915-68000	58.94
6/17/2024	0 Bank of Montreal	Day Break - Diesel - Dump Truck	061-0000-62510	106.59
6/17/2024	0 Bank of Montreal	Lowes - Caulk, Concrete, Adhesive	019-1950-66000	40.61
6/17/2024	0 Bank of Montreal	AC McCartney - Grill Assy #519	019-1915-62500	312.92
6/17/2024	0 Bank of Montreal	Quickscores - Adult Softball Scheduling Services	019-1940-51400	63.00
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	001-0000-20102	2,436.14
6/17/2024	0 Bank of Montreal	Amazon - Dry Erase Markers	019-1950-64000	6.99
6/17/2024	0 Bank of Montreal	Amazon - Camera Battery, Charging Cord	001-0510-61700	19.99
6/17/2024	0 Bank of Montreal	Webber Rental - Concrete Expansion Material	014-0000-66000	28.26
6/17/2024	0 Bank of Montreal	Hy-Vee - Food and Beverage Supplies	019-1920-64125	34.09
6/17/2024	0 Bank of Montreal	Menards - Push Mower	019-1915-66500	426.98
6/17/2024	0 Bank of Montreal	Hy-Vee - Misc Kitchen Supplies - 24-01	021-0000-68000	168.83
6/17/2024	0 Bank of Montreal	IAAI - Dues - Seitz	001-0605-55000	133.00
6/17/2024	0 Bank of Montreal	Zoro - Misc Supplies	001-0505-66500	52.39
6/17/2024	0 Bank of Montreal	Lowes - O-Rings	019-1915-65500	2.92
6/17/2024	0 Bank of Montreal	Walmart - Misc Fishing Derby Prizes	019-1940-64000	674.60
6/17/2024	0 Bank of Montreal	Airgas - Misc Materials for Grinders	001-0450-66500	120.21
6/17/2024	0 Bank of Montreal	Menards - Hitch Ring Mounts	019-1915-66500	26.90
6/17/2024	0 Bank of Montreal	Amazon - Bluetooth Speaker - 24-09	021-0000-61800	129.98
6/17/2024	0 Bank of Montreal	Callaway - Golf Putter for Resale	019-1920-64000	186.07
6/17/2024	0 Bank of Montreal	Breeze Courier - Notice to Bidders - Pavement Management Service	001-0160-51500	21.50
6/17/2024	0 Bank of Montreal	Phillips 66 - Diesel - Tractor Loader	061-0000-62510	137.87
6/17/2024	0 Bank of Montreal	Amazon - Rocker Switch	014-0000-64500	32.98
6/17/2024	0 Bank of Montreal	Farm King - Pins, Hook	001-0450-65500	99.96
6/17/2024	0 Bank of Montreal	Lowes - Concrete Patch	019-1950-66000	10.28
6/17/2024	0 Bank of Montreal	Amazon - Memory Card	001-0510-83100	42.64
6/17/2024	0 Bank of Montreal	Wilson Paper - Squeegee, Handles	019-1930-65000	25.19
6/17/2024	0 Bank of Montreal	ACM - Batwing Pins	019-1915-65500	31.78
6/17/2024	0 Bank of Montreal	NTOA - Refund Cancelled Training	015-0000-54500	(779.00)
6/17/2024	0 Bank of Montreal	Freshworks- 01/25 - 05/25 - Helpdesk Software - PSB 550-55800	001-0000-10701	250.00

6/17/2024	0 Bank of Montreal	Grainger - Misc Supplies to Repair Drinking Fountain	019-1930-66000	29.13
6/17/2024	0 Bank of Montreal	Lowes - Anvil, Lopper	014-0000-66500	87.94
6/17/2024	0 Bank of Montreal	05/24 CC Charges - ETSB	001-0000-10407	4,455.56
6/17/2024	0 Bank of Montreal	Menards - Weed Sprayer, Misc Lawn Maintenance Tools	001-0605-55700	58.57
6/17/2024	0 Bank of Montreal	Lowes - Ez Reacher Tools	019-1915-65000	45.96
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #122	001-0450-55500	22.00
6/17/2024	0 Bank of Montreal	Menards - Gloves - Nature Center Cleanup	019-1940-64000	14.40
6/17/2024	0 Bank of Montreal	Amazon - Shark Sunglasses - Fishing Derby	019-1940-64000	123.98
6/17/2024	0 Bank of Montreal	Walmart - Misc Supplies - Nature Center	019-1940-64000	29.67
6/17/2024	0 Bank of Montreal	Amazon - Utility Frame	001-0410-61700	73.98
6/17/2024	0 Bank of Montreal	MAS Track - Annual Fee AVL Devices	030-0370-55800	489.09
6/17/2024	0 Bank of Montreal	Menards - Safety Gloves, Vests	001-0450-67500	68.41
6/17/2024	0 Bank of Montreal	Hampton Inn - Lodging - Training - Orland Park - Il MSeMington	001-0510-54500	600.32
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #175	001-0445-55500	9.00
6/17/2024	0 Bank of Montreal	Smokin Willies - Food for Project 350 Celebration	054-0000-58500	720.00
6/17/2024	0 Bank of Montreal	Hy-Vee - Cooking Butter Spray - for Paint Machine	014-0000-64500	358.80
6/17/2024	0 Bank of Montreal	Callaway - Golf Balls for Resale	019-1920-64000	41.66
6/17/2024	0 Bank of Montreal	Amazon - Presentation Books	001-0510-61000	64.60
6/17/2024	0 Bank of Montreal	Amazon - LED Road Flares	001-0525-64500	28.99
6/17/2024	0 Bank of Montreal	Menards - Weed Killer, Shelving Unit	061-0000-66000	153.98
6/17/2024	0 Bank of Montreal	Galesburg Electric - Drill Bits	061-0000-66500	15.32
6/17/2024	0 Bank of Montreal	Vistaprint - Pricing Signicades	019-1950-64125	93.97
6/17/2024	0 Bank of Montreal	Hy-Vee - Food and Beverage Supplies	019-1920-64125	27.42
6/17/2024	0 Bank of Montreal	Lowes - Hose Nozzles	019-1950-66000	25.96
6/17/2024	0 Bank of Montreal	Freshworks-01/25- 05/25 -Helpdesk Software -bld/grds 1911-55800	019-0000-10701	187.50
6/17/2024	0 Bank of Montreal	Harbor Freight - Pump	030-0320-66000	21.99
6/17/2024	0 Bank of Montreal	S&S Industrial Supply - Brake Cleaner	001-0445-63000	66.18
6/17/2024	0 Bank of Montreal	Little Ceasars - Pizza - Staff Training Night	019-1940-64000	104.85
6/17/2024	0 Bank of Montreal	Bound Tree Medical - AEDs	078-0000-67500	912.94
6/17/2024	0 Bank of Montreal	Walmart - Misc Supplies for You & Me Paint Night	019-1940-64000	58.49
6/17/2024	0 Bank of Montreal	Galesburg Lumber & Supply - Form Screws	014-0000-66000	26.23
6/17/2024	0 Bank of Montreal	Webber Rental - Caulk, Concrete Broom	014-0000-66000	174.36
6/17/2024	0 Bank of Montreal	Hy-Vee - Food for Police Week	016-0000-68000	278.63
6/17/2024	0 Bank of Montreal	Google - You Tube TV Subscription	019-1920-55800	72.99
6/17/2024	0 Bank of Montreal	Custom Ink - Padfolios for Employees	001-0110-61000	432.00
6/17/2024	0 Bank of Montreal	Walmart - Hot Dog Buns	019-1920-64125	5.88
6/17/2024	0 Bank of Montreal	IL State Fire Marshall - Lake Storey - IL OSFM Certificate of Op	019-1935-55700	153.38
6/17/2024	0 Bank of Montreal	Farm King - Pipe Fittings	061-0000-65500	8.87
6/17/2024	0 Bank of Montreal	Sherwin Williams - Buckets	014-0000-64500	126.00
6/17/2024	0 Bank of Montreal	USA BlueBook - Misc Parts to repair Chemical Pump	019-1950-66000	889.26
6/17/2024	0 Bank of Montreal	Webber Rental - Float	014-0000-66500	40.90
6/17/2024	0 Bank of Montreal	Lowes - Hose Nozzles	019-1930-66000	12.98

6/17/2024	0 Bank of Montreal	Even Hotel Chicago - Lodging - ILACP Conference - RIdle	016-0000-54500	188.73
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	061-0000-20102	337.18
6/17/2024	0 Bank of Montreal	NAPA - DEF	020-0000-65500	51.96
6/17/2024	0 Bank of Montreal	AD McCartney - Seat Switch #520	019-1915-62500	123.78
6/17/2024	0 Bank of Montreal	Menards - Bucket, Bushings, Couplings, Nipples, PVC Cement	061-0000-66000	27.02
6/17/2024	0 Bank of Montreal	Grainger - Misc Supplies to repair Shower Faucet	019-1950-66000	371.39
6/17/2024	0 Bank of Montreal	Activity Messenger - 05/24 - 12/24 - Yearly Subscription	019-1905-55800	763.00
6/17/2024	0 Bank of Montreal	Amazon - Goodie Bags - Fishing Derby	019-1940-64000	39.98
6/17/2024	0 Bank of Montreal	Callaway - Golf Balls for Resale	019-1920-64000	308.36
6/17/2024	0 Bank of Montreal	Zero 9 - Glove Cases, Radio Cases	001-0510-67500	153.96
6/17/2024	0 Bank of Montreal	Metropolitain - Parking- Laserfiche Empower Conference- OLucero	001-0207-54500	28.00
6/17/2024	0 Bank of Montreal	Hy-Vee - Breakfast Items - Inservice Training	019-1950-64000	64.95
6/17/2024	0 Bank of Montreal	Amazon - Digital Cameras	001-0510-61700	164.94
6/17/2024	0 Bank of Montreal	Inquire Hire - Background Checks PT Employees	001-0120-51000	207.66
6/17/2024	0 Bank of Montreal	Amazon - Mouse Pads, Tri Pod	001-0115-61000	45.97
6/17/2024	0 Bank of Montreal	Titanium - PSU	061-0000-61700	134.94
6/17/2024	0 Bank of Montreal	Amazon - Protection Plan	001-0410-61700	37.99
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #589	019-1965-55500	12.00
6/17/2024	0 Bank of Montreal	Amazon - Computer Cables	057-0000-61700	42.67
6/17/2024	0 Bank of Montreal	Menards - Bolts	014-0000-64500	4.96
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #128	018-0000-55500	30.00
6/17/2024	0 Bank of Montreal	Harbor Freight - Welder	014-0000-66500	1,429.95
6/17/2024	0 Bank of Montreal	Acushnet - Clothes for Resale	019-1920-64000	619.52
6/17/2024	0 Bank of Montreal	Hudson St. - Meals - Laserfiche Empower Conference- OLucero	001-0207-54500	4.79
6/17/2024	0 Bank of Montreal	TLO - 04/24 Service	001-0510-55800	75.00
6/17/2024	0 Bank of Montreal	Iron Spike - Lunch Meeting Officer Wellness - 3 Employees	001-0510-54500	40.14
6/17/2024	0 Bank of Montreal	Witmer - Industrial Portable Fan	001-0605-66500	4,080.78
6/17/2024	0 Bank of Montreal	Lowes - Paint	019-1930-66000	37.98
6/17/2024	0 Bank of Montreal	Menards - Plunger, Hose Mender	019-1925-65000	18.47
6/17/2024	0 Bank of Montreal	Lowes - Trees - Library	001-0000-10407	730.52
6/17/2024	0 Bank of Montreal	Comcast - 05/24 Service	001-0630-54000	20.00
6/17/2024	0 Bank of Montreal	AC McCartney - Spindle #520	019-1915-62500	119.27
6/17/2024	0 Bank of Montreal	Arthurs Deli - Meals - CTS Software Demo Dixon II - 7 Employees	030-0320-54500	46.04
6/17/2024	0 Bank of Montreal	American AED - Refund Overcharge - AED Unit - Airport	020-0000-37100	(149.00)
6/17/2024	0 Bank of Montreal	Lowes - Soil - Library	001-0000-10407	23.94
6/17/2024	0 Bank of Montreal	Menards - Plywood, Lumber	001-0605-66000	509.95
6/17/2024	0 Bank of Montreal	Lowes - Plants - Library	001-0000-10407	153.89
6/17/2024	0 Bank of Montreal	Amazon - Test Strips, Bottles, Order Pads, Thermometers	019-1950-64125	92.36
6/17/2024	0 Bank of Montreal	AMP Services - Emergency Call out Water Main Break	078-0000-56534	284.00
6/17/2024	0 Bank of Montreal	AT&T - First Net - 04/24 Service	061-0000-20102	384.47
6/17/2024	0 Bank of Montreal	Walmart - Sugar, Air Freshner, Bug Traps	019-1910-65000	74.61
6/17/2024	0 Bank of Montreal	Walmart - Misc Hygiene Products - Lifeguard	019-1950-64000	122.81

6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	067-0000-20102	31.39
6/17/2024	0 Bank of Montreal	NTOA -Supervising Patrol Critical Incid- KWinbigler	015-0000-54500	311.00
6/17/2024	0 Bank of Montreal	PH&S - Nitrile Gloves	019-1910-67500	131.00
6/17/2024	0 Bank of Montreal	Amazon - Tape	001-0510-61000	24.99
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	078-0000-20102	54.83
6/17/2024	0 Bank of Montreal	Ameren - 04/24 Service #0034	024-0000-20102	268.15
6/17/2024	0 Bank of Montreal	Titanium - Cat Cables	001-0207-61700	447.54
6/17/2024	0 Bank of Montreal	Amazon - Plastic Cups, Paper Towels	001-0205-61000	50.78
6/17/2024	0 Bank of Montreal	Lowes - Concrete for Disc Golf	012-0000-66000	30.78
6/17/2024	0 Bank of Montreal	Birkeys - Strut #582	019-1965-62500	73.25
6/17/2024	0 Bank of Montreal	Amazon - Return DVD Burner	001-0510-61700	(136.56)
6/17/2024	0 Bank of Montreal	Amazon - Cleaning Utensils	001-0510-61000	39.96
6/17/2024	0 Bank of Montreal	Menards - Potting Soil, Weeder	019-1915-63500	119.68
6/17/2024	0 Bank of Montreal	Henn House BBQ - Food for Police Week	001-0510-68000	250.00
6/17/2024	0 Bank of Montreal	Amazon - Shark Sunglasses - Fishing Derby	019-1940-64000	619.90
6/17/2024	0 Bank of Montreal	Facebook - Ads for Dance Night	019-1905-51500	25.00
6/17/2024	0 Bank of Montreal	Lowes - Assorted Flowers & Plants	019-1915-63500	35.77
6/17/2024	0 Bank of Montreal	Lowes - Razor Blades, Tape, Plunger	019-1915-65000	35.64
6/17/2024	0 Bank of Montreal	Lowes - Shop Vac	019-1925-65000	59.98
6/17/2024	0 Bank of Montreal	AT&T - First Net - 04/24 Service	016-0000-20102	10.25
6/17/2024	0 Bank of Montreal	Lowes - Screws	001-0605-62500	1.38
6/17/2024	0 Bank of Montreal	AC McCartney - Filter Kit #530	019-1915-62500	39.53
6/17/2024	0 Bank of Montreal	AC McCartney - Return Filter Kit #530	019-1915-62500	(40.23)
6/17/2024	0 Bank of Montreal	Advance Auto - DEF	020-0000-65500	67.96
6/17/2024	0 Bank of Montreal	McDonalds - Meals - Laserfiche Empower Conference- OLucero	001-0207-54500	19.09
6/17/2024	0 Bank of Montreal	Menards - Holesaw, Grommet	019-1910-66500	17.98
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	019-0000-20102	178.95
6/17/2024	0 Bank of Montreal	Harbor Freight - Grinder, Cut off Wheels	019-1965-66500	60.97
6/17/2024	0 Bank of Montreal	USA BlueBook - KOP Kit	019-1955-65500	173.30
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies - Fishing Derby Prizes	019-1940-64000	540.97
6/17/2024	0 Bank of Montreal	Smokin Willies - Firefighter of the Year Dinner	001-0605-58500	400.00
6/17/2024	0 Bank of Montreal	Hy-Vee - Donuts for Training	030-0370-68000	37.98
6/17/2024	0 Bank of Montreal	Hampton Inn - Lodging - Training - Orland Park - Il MSemington	001-0510-54500	150.08
6/17/2024	0 Bank of Montreal	Hy-Vee - Coffee Supplies	019-1920-64125	9.97
6/17/2024	0 Bank of Montreal	Menards - Soil, Seeds, Plants - 2nd Sat Nature Center Garden	019-1940-64000	57.39
6/17/2024	0 Bank of Montreal	Amazon - Hi-Vis Coat - Crossing Guard	001-0525-67500	40.38
6/17/2024	0 Bank of Montreal	Freshworks - 05/24 - 12/24 - Helpdesk Software - IT	001-0207-55800	874.99
6/17/2024	0 Bank of Montreal	Hy-Vee - Hot Dog Buns	019-1920-64125	21.54
6/17/2024	0 Bank of Montreal	Build A Sign - New City Lot Sale Signs	001-0306-51500	539.20
6/17/2024	0 Bank of Montreal	Webber Rental - Mower Blades	019-1915-65500	70.82
6/17/2024	0 Bank of Montreal	SQ FGE.Devon Gosq.com - Drone Photography/Videography - Library	001-0000-10407	750.00
6/17/2024	0 Bank of Montreal	Galesurg GN GR & Ammo- Safety Pepper Spray-Park Night lock up	019-1915-67500	19.99

6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #128	018-0000-55500	20.00
6/17/2024	0 Bank of Montreal	Qwinix Tech - 04/24 - 12/24 Google Wrokspace Lic	001-0207-55800	582.32
6/17/2024	0 Bank of Montreal	Walmart - Hot Dog Supplies	019-1920-64125	8.82
6/17/2024	0 Bank of Montreal	Henn House BBQ - Tax - KLegate	001-0000-10407	19.38
6/17/2024	0 Bank of Montreal	Amazon - Tow Harness #62	001-0450-62500	63.39
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #120	001-0450-55500	20.00
6/17/2024	0 Bank of Montreal	Birkeys - Filter Kit #123	001-0450-62500	165.80
6/17/2024	0 Bank of Montreal	Lowe's - Hose Menders	019-1915-65500	8.96
6/17/2024	0 Bank of Montreal	NTOA -Supervising Patrol Critical Incid- MSeimington	015-0000-54500	311.00
6/17/2024	0 Bank of Montreal	Amazon - Hats, Tumblers, Lanyards - Lifeguards	019-1950-64000	164.65
6/17/2024	0 Bank of Montreal	SwimCapz - Lakeside Makos - Swim Team Caps	019-1940-64000	274.75
6/17/2024	0 Bank of Montreal	05/24 CC Charges - Library	001-0000-10407	14,198.42
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies - Fishing Derby Prizes	019-1940-64000	673.29
6/17/2024	0 Bank of Montreal	Amazon - Replacement Drain Grates, Water Spigot Key	019-1950-66000	23.98
6/17/2024	0 Bank of Montreal	Kinsey Machine Shop - Rebuild Cylinder Head #304	001-0450-55500	406.85
6/17/2024	0 Bank of Montreal	Menards - Weed Killer	061-0000-63500	211.96
6/17/2024	0 Bank of Montreal	Menards - Weed Killer	001-0450-63500	69.94
6/17/2024	0 Bank of Montreal	Amazon - Hat - Lifeguard	019-1950-64000	19.95
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	019-0000-20102	50.00
6/17/2024	0 Bank of Montreal	Drury Inn - Lodging - Springfield II - EPearson	001-0510-54500	365.94
6/17/2024	0 Bank of Montreal	Harbor Freight - Blades	001-0605-62500	17.97
6/17/2024	0 Bank of Montreal	SCW - PDU's	001-0207-61700	804.04
6/17/2024	0 Bank of Montreal	Harbor Freight Tools - Tires	001-0605-66500	19.98
6/17/2024	0 Bank of Montreal	American Red Cross - Lifeguard Certification Class	019-1940-54500	276.00
6/17/2024	0 Bank of Montreal	Galesburg Electric - Screwdrivers	061-0000-66500	41.33
6/17/2024	0 Bank of Montreal	MAS Track - Annual Fee AVL Devices #2003	030-0370-55800	160.00
6/17/2024	0 Bank of Montreal	Menards - White Board, Markers, Mounting Hardware	001-0605-65000	43.77
6/17/2024	0 Bank of Montreal	Menards - Bolts	019-1915-65000	9.78
6/17/2024	0 Bank of Montreal	Five Below - Misc Supplies - Fishing Derby Prizes	019-1940-64000	1,077.55
6/17/2024	0 Bank of Montreal	Allegra - Laminated Maps	001-0605-51000	36.00
6/17/2024	0 Bank of Montreal	AC McCartney - Misc Parts for Mower	061-0000-65500	42.94
6/17/2024	0 Bank of Montreal	Amazon - Name Tags	019-1945-64000	35.16
6/17/2024	0 Bank of Montreal	Neil Thomas - Water Heater Inspection - 1290 N Seminary St	078-0000-56534	105.00
6/17/2024	0 Bank of Montreal	Trans Air - Ac Compressor #468	030-0320-62500	240.00
6/17/2024	0 Bank of Montreal	Comcast - 05/24 S HD Technology Fee #24-06	021-0000-54000	9.95
6/17/2024	0 Bank of Montreal	Foxfurry LLC - Light Attachment for Shield	001-0510-66500	103.99
6/17/2024	0 Bank of Montreal	Office Specialists - 05/24 Service	030-0000-20102	100.52
6/17/2024	0 Bank of Montreal	Menards - Hose Nozzle, Hose, Hex Nuts	019-1915-65500	15.96
6/17/2024	0 Bank of Montreal	Hy-Vee - Hot Chocolate for Resale	019-1920-64125	8.67
6/17/2024	0 Bank of Montreal	Allegra - Fixed Punch Cards	030-0370-51500	93.00
6/17/2024	0 Bank of Montreal	Menards - RV Cord	019-1925-66000	38.27
6/17/2024	0 Bank of Montreal	Speedway - Fuel ILACP Conference	016-0000-54500	20.00

6/17/2024	0 Bank of Montreal	AC McCartney - Bonnet #519	019-1915-62500	542.04
6/17/2024	0 Bank of Montreal	Amazon- Misc Supplies for SRT	001-0510-59300	533.73
6/17/2024	0 Bank of Montreal	Amazon - Keyboard	001-0550-61700	57.80
6/17/2024	0 Bank of Montreal	Walmart - Hot Dog Buns	019-1920-64125	11.76
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #576	019-1915-55500	12.00
6/17/2024	0 Bank of Montreal	Amazon - Misc Supplies Fishing Derby Prizes/Goody Bags	019-1940-64000	145.80
6/17/2024	0 Bank of Montreal	Bound Tree Medical - Misc EMS Supplies	001-0605-68600	296.46
6/17/2024	0 Bank of Montreal	Callaway - Golf Balls for Resale	019-1920-64000	83.32
6/17/2024	0 Bank of Montreal	Menards - O-Rings	019-1915-65500	7.12
6/17/2024	0 Bank of Montreal	Menards - Freezer Pops	019-1940-64000	13.98
6/17/2024	0 Bank of Montreal	Amazon - Lights	014-0000-64500	29.15
6/17/2024	0 Bank of Montreal	Amazon - Car Mount	001-0410-61700	96.99
6/17/2024	0 Bank of Montreal	Ray O'Herron - Belt - Winbigler	001-0510-67500	35.98
6/17/2024	0 Bank of Montreal	CDWg - Keyboard, Mouse	001-0207-61700	25.36
6/17/2024	0 Bank of Montreal	Amazon - Chairs	001-0510-61800	163.08
6/17/2024	0 Bank of Montreal	Amazon - Mount for Ipads in Trucks	001-0605-61700	128.98
6/17/2024	0 Bank of Montreal	Menards - Rubber Grommets, Electrical Box & Cover, Paper Rags	061-0000-66000	15.54
6/17/2024	0 Bank of Montreal	Inquire Hire - Background Checks PT Employees	001-0120-51000	55.64
6/17/2024	0 Bank of Montreal	Canva - Business Cards, Custom Notepads	001-0110-61000	48.50
6/17/2024	0 Bank of Montreal	Walmart - Hot Dog Supplies	019-1920-64125	25.00
6/17/2024	0 Bank of Montreal	Farm King - Tools	061-0000-65000	132.95
6/17/2024	0 Bank of Montreal	Freshworks - 01/25- 05/25 - Helpdesk Software - IT 207-55800	001-0000-10701	625.00
6/17/2024	0 Bank of Montreal	Amazon - Lifeguard Sun Protective Hat	019-1950-64000	19.99
6/17/2024	0 Bank of Montreal	Sling - Monthly Scheduling App	019-1905-55800	113.60
6/17/2024	0 Bank of Montreal	Amazon - Garage Door Openers	014-0000-65500	52.80
6/17/2024	0 Bank of Montreal	Lowes - Lumber for Forms	014-0000-66000	79.08
6/17/2024	0 Bank of Montreal	Menards - Laundry Detergent	001-0605-65000	79.76
6/17/2024	0 Bank of Montreal	American Red Cross - Lifeguard Mannuals	019-1950-67500	105.92
6/17/2024	0 Bank of Montreal	Kaser Power Equip - Housing #589	019-1965-62500	47.95
6/17/2024	0 Bank of Montreal	Menards - Saw Blades	001-0445-63000	15.48
6/17/2024	0 Bank of Montreal	AC McCartney - Filter Kit #530	019-1915-62500	40.23
6/17/2024	0 Bank of Montreal	Menards - Bug Spray	030-0320-62500	82.79
6/17/2024	0 Bank of Montreal	Titanium - Windows Server Lic -Servers	061-0000-55800	3,214.30
6/17/2024	0 Bank of Montreal	Amazon - IPAD Charger Cords	019-1950-64000	8.50
6/17/2024	0 Bank of Montreal	Amazon - CPR Face Shield	019-1940-64000	15.50
6/17/2024	0 Bank of Montreal	Hy-Vee - Hot Dog Supplies	019-1920-64125	31.41
6/17/2024	0 Bank of Montreal	Even Hotel Chicago - Lodging - ILACP Conference - RIdle	016-0000-54500	373.92
6/17/2024	0 Bank of Montreal	Lowes - Totes	001-0510-61000	90.80
6/17/2024	0 Bank of Montreal	Davis Ford - Fuel Cap #167	001-0445-62500	45.50
6/17/2024	0 Bank of Montreal	Bound Tree Medical - Misc EMS Supplies	001-0605-68600	402.03
6/17/2024	0 Bank of Montreal	SCW - Speakers	001-0207-61700	101.84
6/17/2024	0 Bank of Montreal	Pekin Insurance - Fire Life Insurance	001-0605-47500	132.00

6/17/2024	0 Bank of Montreal	The Green Thumbers - Trees - Library	001-0000-10407	524.88
6/17/2024	0 Bank of Montreal	Hy-Vee - Food and Beverage Supplies	019-1920-64125	25.41
6/17/2024	0 Bank of Montreal	Inquire Hire - Background Checks PT Employees	001-0120-51000	214.00
6/17/2024	0 Bank of Montreal	Amazon - Safety Glasses	001-0450-67500	45.17
6/17/2024	0 Bank of Montreal	Titanium - Phone Line Test Kit	001-0207-61700	190.46
6/17/2024	0 Bank of Montreal	Hy-Vee - Hot Dog Supplies	019-1920-64125	29.91
6/17/2024	0 Bank of Montreal	White Chevrolet - Engine Diagnosis #2003	030-0320-55500	195.00
6/17/2024	0 Bank of Montreal	Sling - Monthly Service	001-0550-55800	75.00
6/17/2024	0 Bank of Montreal	AC McCartney - Tie Rod #520	019-1915-62500	316.37
6/17/2024	0 Bank of Montreal	Lowes - Concrete for Disc Golf	012-0000-66000	20.52
6/17/2024	0 Bank of Montreal	UPS - Postage to mail Fire Written tests for Scoring	001-0505-53000	12.67
6/17/2024	0 Bank of Montreal	Advance Auto - Paint	014-0000-64500	15.90
6/17/2024	0 Bank of Montreal	Gannett - Monthly Register Mail Subscription	001-0110-55000	7.99
6/17/2024	0 Bank of Montreal	Harbor Freight - Tool & Dye Kit	030-0320-66500	59.99
6/17/2024	0 Bank of Montreal	AT&T - First Net - 04/24 Service	019-0000-20102	195.97
6/17/2024	0 Bank of Montreal	Menards - Self Tapping	030-0370-66500	3.29
6/17/2024	0 Bank of Montreal	Amazon - Misc Supplies - May Craft Night Out, You&Me Paint Nigh	019-1940-64000	63.96
6/17/2024	0 Bank of Montreal	Neil Thomas - Furnace Inspection - 1290 N Seminary St	078-0000-56534	105.00
6/17/2024	0 Bank of Montreal	Birkeys - Brake Cable #576	019-1915-62500	54.67
6/17/2024	0 Bank of Montreal	AT&T - First Net - 04/24 Service	030-0000-20102	597.57
6/17/2024	0 Bank of Montreal	Home Depot - Mower 24-13	021-0000-66500	999.00
6/17/2024	0 Bank of Montreal	Hy-Vee - Food and Beverage Supplies	019-1920-64125	14.17
6/17/2024	0 Bank of Montreal	Harbor Freight - Creeper	001-0450-66500	84.99
6/17/2024	0 Bank of Montreal	Lowes - PVC Tubing	019-1950-66000	16.96
6/17/2024	0 Bank of Montreal	Freshworks-01/25- 05/25 -Helpdesk Software -bld/grds 1910-55800	019-0000-10701	187.50
6/17/2024	0 Bank of Montreal	Amazon - Thermal Receipt Paper	061-0000-61700	57.71
6/17/2024	0 Bank of Montreal	Menards - Screws	001-0605-62500	5.23
6/17/2024	0 Bank of Montreal	Hy-Vee - Return Misc Food for Police Week	016-0000-68000	(28.14)
6/17/2024	0 Bank of Montreal	Walmart - Misc Supplies - Fishing Derby Prizes	019-1940-64000	210.20
6/17/2024	0 Bank of Montreal	Freshworks-05/24 - 12/24 -Helpdesk Software - bld/grds	019-1911-55800	262.50
6/17/2024	0 Bank of Montreal	Harbor Freight - Winch Mount	001-0445-63000	59.98
6/17/2024	0 Bank of Montreal	Lowes - Assorted Flowers & Plants	019-1915-63500	35.77
6/17/2024	0 Bank of Montreal	UPS - Shipping	001-0605-53000	63.14
6/17/2024	0 Bank of Montreal	Walmart - Hot Dog Supplies	019-1920-64125	18.37
6/17/2024	0 Bank of Montreal	Amazon - Camera - To Be Refunded -TMiller	001-0000-10407	499.99
6/17/2024	0 Bank of Montreal	O'Reilly Auto Parts - Electrical Connectors	001-0605-62500	10.48
6/17/2024	0 Bank of Montreal	American AED - AED Unit - Airport	020-0000-37100	1,443.00
6/17/2024	0 Bank of Montreal	Jimmy Johns - Lunch - Police/Fire Commission	001-0505-68000	33.38
6/17/2024	0 Bank of Montreal	Menards - Ratchet Straps, Safety Vest, Wipes	019-1965-66500	34.96
6/17/2024	0 Bank of Montreal	Hy-Vee - Misc Kitchen Supplies - 24-01	021-0000-68000	53.37
6/17/2024	0 Bank of Montreal	Amazon - Temperature Gun	001-0410-66500	59.97
6/17/2024	0 Bank of Montreal	Menards - Furnace Filters	001-0605-65000	118.88

6/17/2024	0 Bank of Montreal	Amazon - GPS Preview Remote	001-0410-61700	149.99
6/17/2024	0 Bank of Montreal	Activity Messenger -01/25-05/25-Yearly Subscription-1905-55800	019-0000-10701	545.00
6/17/2024	0 Bank of Montreal	Ray O'Herron - OC Spray, Peper Spray	001-0510-66500	128.29
6/17/2024	0 Bank of Montreal	Lowes -Refund of Tax & Return of Supplies - Water Loss	078-0000-56534	(173.39)
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies	001-0605-65000	42.98
6/17/2024	0 Bank of Montreal	Menards - Misc Cleaning Supplies	030-0370-65000	38.78
6/17/2024	0 Bank of Montreal	AWWA.ORG - 01/25 - 04/25 - Dues SSeiberlich - 61-55000	061-0000-10701	27.67
6/17/2024	0 Bank of Montreal	Menards - Brushes #600	001-0445-62500	17.97
6/17/2024	0 Bank of Montreal	Strictly Tech - Wireless Mouse	001-0207-61700	105.00
6/17/2024	0 Bank of Montreal	Walmart - Decorations	019-1940-64000	45.72
6/17/2024	0 Bank of Montreal	Amazon - Chainsaw Piston	061-0000-65500	28.80
6/17/2024	0 Bank of Montreal	Otter AI Mountain View - Monthly Notes & Transcription Service	001-0115-58500	30.00
6/17/2024	0 Bank of Montreal	Ray O'Herron - Uniform Pants	001-0510-67500	251.96
6/17/2024	0 Bank of Montreal	USPS - Stamps	030-0370-53000	95.20
6/17/2024	0 Bank of Montreal	MrStungun - Taser Batteries	001-0510-66500	489.75
6/17/2024	0 Bank of Montreal	Allegra - Fixed Punch Cards	030-0370-51500	69.90
6/17/2024	0 Bank of Montreal	REP Fitness - Misc Parts for Fitness Equipment	001-0605-65500	72.00
6/17/2024	0 Bank of Montreal	Lowes - Tap & Drill Set	019-1950-66500	8.98
6/17/2024	0 Bank of Montreal	AT&T - First Net - 04/24 Service	001-0000-20102	1,062.50
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #586	019-1965-55500	12.00
6/17/2024	0 Bank of Montreal	Ray O'Herron - OC Cases, Double Mag Pouches, Hand Cuffs	001-0510-67500	329.21
6/17/2024	0 Bank of Montreal	Amazon - Misc ERC Supplies	001-0120-58500	23.64
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #585	019-1965-55500	12.00
6/17/2024	0 Bank of Montreal	Qwinix Tech - 01/25 - 05/25 - Google Wrokspce Lic 207-55800	001-0000-10701	145.58
6/17/2024	0 Bank of Montreal	Lowes - Drill Bits, Wall Anchors	019-1911-66000	120.34
6/17/2024	0 Bank of Montreal	Menards - Stakes, Screws - Library	001-0000-10407	40.76
6/17/2024	0 Bank of Montreal	Wilson Paper - Windshield Towels	001-0445-63000	54.21
6/17/2024	0 Bank of Montreal	Harbor Freight - Sprayer Parts	061-0000-65500	13.99
6/17/2024	0 Bank of Montreal	Phillips 66 - Bulk Tank Diesel	061-0000-62510	202.29
6/17/2024	0 Bank of Montreal	Menards - Water Cooler, Hand Cleaner, Tape Measure	061-0000-66000	95.53
6/17/2024	0 Bank of Montreal	Lowes - Drill	030-0370-66500	227.34
6/17/2024	0 Bank of Montreal	IDPH - Caruana - EMT Renewal	001-0605-55000	21.00
6/17/2024	0 Bank of Montreal	Lowes - Batteries, PVC Tubing	019-1950-66000	41.92
6/17/2024	0 Bank of Montreal	Kaser Power Equip - Air Filter #306	001-0450-62500	55.80
6/17/2024	0 Bank of Montreal	MTC Communications - 05/24 Internet Oquawaka	061-0000-54000	89.95
6/17/2024	0 Bank of Montreal	Lowes - Concrete, Misc Hardware for Disc Golf	012-0000-66000	31.70
6/17/2024	0 Bank of Montreal	Amazon - LED Electronic Ballast	014-0000-64500	250.00
6/17/2024	0 Bank of Montreal	Arthurs Deli - Meals - CTS Software Demo Dixon II - 7 Employees	030-0370-54500	46.04
6/17/2024	0 Bank of Montreal	Menards - Misc Supplies to fix Median Signs,Push Button,Tools	014-0000-64500	64.44
6/17/2024	0 Bank of Montreal	Lowes - Misc Hardware for Disc Golf	012-0000-66000	21.96
6/17/2024	0 Bank of Montreal	Menards - Vehicle Cleaning Brush	001-0605-62500	11.99
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #182	001-0445-55500	9.00

6/17/2024	0 Bank of Montreal	Rexco - Oil Cap #538	019-1915-62500	51.37
6/17/2024	0 Bank of Montreal	O'Reilly Auto Parts - Mirror	061-0000-66500	15.99
6/17/2024	0 Bank of Montreal	NRPA - Group Dues	019-1905-55000	470.00
6/17/2024	0 Bank of Montreal	USA BlueBook - Hydrant Oil, Grease	061-0000-65500	239.80
6/17/2024	0 Bank of Montreal	Wilson Paper - Squeegee, Handles	019-1950-65000	50.38
6/17/2024	0 Bank of Montreal	MAS Track - Annual Fee AVL Devices #1025	030-0320-55800	200.00
6/17/2024	0 Bank of Montreal	Walmart - Fishing Line, Bobbers, Weights	019-1940-64000	27.74
6/17/2024	0 Bank of Montreal	Harbor Freight - Tool & Dye Kit	030-0320-66500	89.99
6/17/2024	0 Bank of Montreal	MAS Track - Annual Fee AVL Devices #459,461,464,465,467,468	030-0320-55800	960.00
6/17/2024	0 Bank of Montreal	Constellix - DNS Service	001-0207-55800	5.91
6/17/2024	0 Bank of Montreal	Midstate - Filter Cleaning #159	001-0445-55500	7.00
6/17/2024	0 Bank of Montreal	Farm King - Weed Killer	061-0000-63500	115.28
6/17/2024	0 Bank of Montreal	Lock & Key Shop - Keys	001-0605-66000	24.00
6/17/2024	0 Bank of Montreal	Amazon - Canopy Tent Weights	019-1940-64000	40.51
6/17/2024	0 Bank of Montreal	Menards - Backer Rod	019-1950-66000	59.91
6/17/2024	0 Bank of Montreal	Menards - Drill Bits, Bolts, Hardware for Bolts	019-1930-66000	14.34
6/17/2024	0 Bank of Montreal	Amazon - Printer/Toner Cartridges	001-0550-61000	336.89
6/17/2024	0 Bank of Montreal	Amazon - Feather Flags	019-1940-64000	258.24
6/17/2024	0 Bank of Montreal	AT&T - First Net - 05/24 Service	001-0510-54000	616.08
6/17/2024	0 Bank of Montreal	Lowes - JB Weld	019-1915-65500	16.94
6/20/2024	0 Chuck Humes	06/18 - Umped Softball - 3 Games	019-1940-51400	120.00
6/20/2024	0 Compass Mineral America, Inc	2024 Winter Supply of Rock Salt	011-0000-66000	6,975.15
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0207-47500	61.20
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0410-47500	129.60
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0110-47500	100.80
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0605-47500	216.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0205-47500	172.80
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0120-47500	48.78
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	017-0000-47500	14.40
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0305-47500	21.18
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	023-0000-47500	5.40
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	018-0000-47500	46.80
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	030-0370-47500	54.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	014-0000-47500	72.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0306-47500	166.98
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	078-0000-47500	10.62
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0445-47500	36.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0550-47500	108.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Vision Insurance Premiums	078-0000-20315	2,555.35
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0115-47500	72.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	067-0000-47500	1.80
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	024-0000-47500	24.09

6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	061-0000-47500	207.45
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	030-0320-47500	54.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0510-47500	453.60
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	020-0000-47500	5.40
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	019-1920-47500	72.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	001-0450-47500	63.00
6/20/2024	0 Dearborn National Life Insurance Co.	06/24 Life Insurance Premiums	019-1905-47500	138.30
6/20/2024	99717 Debra Likes	Final Settlement of Water Back	078-0000-56534	1,236.41
6/20/2024	0 Euclid Beverage	Liquor for Golf Concessions	019-1920-64125	317.80
6/20/2024	0 G & M Distributors	Liquor for Golf Concession	019-1920-64125	308.20
6/20/2024	0 Hutchison Engineering, Inc	Preliminary Engineering for the Simmons St Streetscape & Parking	013-0000-76000	18,773.71
6/20/2024	0 Illinois Department of Revenue	05/24 Sales Tax	019-1930-84000	17.00
6/20/2024	0 Illinois Department of Revenue	05/24 Sales Tax	019-1925-84000	58.00
6/20/2024	0 Illinois Department of Revenue	05/24 Sales Tax	019-1940-84000	17.00
6/20/2024	0 Illinois Department of Revenue	05/24 Sales Tax	019-1950-84000	168.00
6/20/2024	0 Illinois Department of Revenue	05/24 Sales Tax	019-1920-84000	1,947.00
6/20/2024	0 IMRF	12/23 Contributions - J Horner Contributions	001-0000-20311	919.13
6/20/2024	0 IMRF	05/24 IMRF Contributions	001-0000-20311	161,774.22
6/20/2024	0 James Hyler	06/18 - Umped Softball - 3 Games	019-1940-51400	120.00
6/20/2024	0 Oneida Network Services. Inc	06/24 Internet - Kerzi Acct#1101994	001-0207-54000	50.00
6/20/2024	0 Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
6/20/2024	99718 Secretary of State	Vehicle Registration	030-0370-51000	173.00
6/20/2024	0 T TECH	05/24 UB ACH Fees	061-0000-51000	794.09
6/20/2024	0 T TECH	05/24 UB ACH Fees	067-0000-51000	397.05
			Grand Total	\$ 414,756.35

Accounts Payable

Transactions by Account



User: shelms
 Printed: 12/22/2023 - 5:33PM
 Batch: 00002.12.2023

January 2, 2024 Advanced Checks

Account Number	Vendor	Description	Date	Amount	PO No
001-0000-10407-00	Kelli Bennewitz	Refund Overpayment for Lands End Order - KBennewitz	12/22/2023	17.47	
001-0000-10407-00	SOLV	W2 , Envelopes - Library	12/22/2023	27.43	
001-0000-10801-00	Interstate Battery Systems of Central	Batteries	12/22/2023	279.90	
001-0000-10801-00	Knapheide Truck Equipment	Spinner Motors	12/22/2023	1,059.62	
001-0000-10801-00	Mack Sales & Service of Morton	Air Dryer	12/22/2023	278.00	
001-0000-10801-00	Midstate Manufacturing, Inc.	Plugs, Coupler	11/30/2023	690.63	
001-0000-10801-00	Valley Distribution Corp.	Engine Oil	12/22/2023	890.20	
001-0000-10802-00	Herr Petroleum Corp	6999 Gal Reg N/L Eth Dir Load	12/22/2023	17,189.17	0000092355
001-0000-20102-00	Brightspeed	12/23 Service Acct# 304035525	12/22/2023	1,572.14	
Subtotal for Divison: 0000				22,004.56	
001-0105-51000-00	Galesburg Area Chamber of Commerce	12/14 - E-Blast - Welcome Eric Hanson	12/22/2023	50.00	
Subtotal for Divison: 0105				50.00	
001-0110-61000-00	Office Specialists, Inc.	Folders, Pens	12/22/2023	31.06	
001-0110-61000-00	Office Specialists, Inc.	Cups	12/22/2023	3.55	
Subtotal for Divison: 0110				34.61	
001-0115-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	28.50	
001-0115-55800-00	iWorQ Systems	2024 License Managment pkg for City Clerk (115-55800)	01/01/2024	1,500.00	0000092597
001-0115-55800-00	JustFOIA	2024 JustFOIA Agreement	01/01/2024	4,624.59	0000092598
001-0115-61000-00	Office Specialists, Inc.	Calendar	12/22/2023	29.38	
001-0115-61000-00	Office Specialists, Inc.	Paper, Calendars, Labels	12/22/2023	100.84	
Subtotal for Divison: 0115				6,283.31	
001-0160-51000-00	Credit Collection Partners	11/23 Service	12/22/2023	12.50	
001-0160-59516-00	Steven W Davis	2024 Website Photography Service	01/01/2024	3,750.00	
001-0160-59520-00	Zakary Warfield	12/14 - Stipened for Youth Commission	12/22/2023	30.00	
001-0160-59520-00	Madison Springer	12/14 - Youth Commission Meeting Stipend	12/22/2023	30.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0160-59523-00	Galesburg Downtown Council	2022 Property Tax Levy - Maintenance	12/22/2023	1,102.91	
001-0160-59523-00	Galesburg Downtown Council	2022 Property Tax Levy - Add'l Maintenance	12/22/2023	1,654.35	
001-0160-59523-00	Galesburg Downtown Council	2022 Property Tax Levy - Interest Maintenance	12/22/2023	75.02	
001-0160-59523-00	Galesburg Downtown Council	2022 Property Tax Levy - Interest Add'l Maintenance	12/22/2023	112.54	
Subtotal for Divison: 0160				6,767.32	
001-0205-51000-00	US Sterling Capital Corp., Inc.	Cornerstone Bank	12/22/2023	480.66	
001-0205-51000-00	US Sterling Capital Corp., Inc.	Partners Bank	12/22/2023	240.66	
001-0205-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	86.63	
001-0205-51000-00	Great Eastern Mgmt., Inc.	American Eagle Bank	12/22/2023	359.67	
001-0205-51500-00	SOLV	W2's, Envelopes	12/22/2023	246.91	
001-0205-51500-00	SOLV	1999 Envelopes	12/22/2023	5.75	
Subtotal for Divison: 0205				1,420.28	
001-0207-55800-00	Granicus	2024 Renewal of Granicus streaming service - Jan 1 2024 to Dec 3	01/01/2024	22,134.72	0000092590
001-0207-55800-00	Granicus	2024 Renewal of Granicus streaming service - Jan 1 2024 to Dec 3	01/01/2024	-3,972.91	0000092590
001-0207-55800-00	SHI International Corporation	Synology Immutable server for Veeam service	12/22/2023	4,791.32	0000092585
001-0207-55800-00	SHI International Corporation	Synology Immutable server for Veeam service	12/22/2023	717.30	0000092585
001-0207-55800-00	SHI International Corporation	Synology Immutable server for Veeam service	12/22/2023	261.29	0000092585
001-0207-55800-00	SHI International Corporation	Synology Immutable server for Veeam service	12/22/2023	4,228.72	0000092585
001-0207-61700-00	Galesburg Electric, Inc.	Batteries	12/22/2023	39.48	
Subtotal for Divison: 0207				28,199.92	
001-0305-61000-00	Office Specialists, Inc.	Staples, Clips	12/22/2023	11.85	
Subtotal for Divison: 0305				11.85	
001-0306-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	6.50	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 208 Ohio	12/22/2023	42.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 239 S Cherry St	12/22/2023	429.76	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 1911 E Main	12/22/2023	56.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 224 N Broad St	12/22/2023	362.26	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 212 Cottage Ave	12/22/2023	67.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 239 S Cherry St	12/22/2023	353.82	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 140-144 E Main St	12/22/2023	359.26	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 1150 W Carl Sandburg Dr	12/22/2023	137.00	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 1189 E Berrien	12/22/2023	30.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 239 S Cherry St	12/22/2023	828.44	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 241 Maple Ave	12/22/2023	261.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 239 S Cherry St	12/22/2023	440.57	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 1150 W Carl Sandburg	12/22/2023	399.69	
001-0306-55400-00	Kendall Zimmerman	Disposal Fee - 712 Hawkinson Ave	12/22/2023	67.91	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 187 Garfield	12/22/2023	54.00	
001-0306-55400-00	Werner Restoraton Services, Inc.	Emergency Board Up Services - 43 Allens Ave	12/22/2023	441.62	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 495 Maple	12/22/2023	54.00	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 583 W Brooks	12/22/2023	48.00	
001-0306-55400-00	Kendall Zimmerman	Remove Trash/Debris - 268 N Seminary St	12/22/2023	48.00	
001-0306-55400-00	Kendall Zimmerman	Call out Fee - 1228 Garden Ln	12/22/2023	30.00	
001-0306-55800-00	iWorQ Systems	2024 Community Development pkg (306-55800)	01/01/2024	14,500.00	0000092597
001-0306-61000-00	Office Specialists, Inc.	Copy Paper	12/22/2023	265.42	
001-0306-61000-00	City Blue Technologies, Llc	Bond Paper	12/22/2023	77.07	
		Subtotal for Divison: 0306		19,359.32	
001-0410-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	6.50	
001-0410-55800-00	iWorQ Systems	2024 PermitManagement pkg for Public Works (410-55800)	01/01/2024	1,500.00	0000092597
001-0410-61000-00	City Blue Technologies, Llc	Bond Paper	12/22/2023	77.07	
001-0410-61000-00	Office Specialists, Inc.	Copy Paper	12/22/2023	265.43	
		Subtotal for Divison: 0410		1,849.00	
001-0445-55500-00	Valley Distribution Corp.	Core Charge	12/22/2023	20.00	
001-0445-55500-00	Nichols Diesel Service, Inc	Core Return Credit #110	12/22/2023	-42.00	
001-0445-55500-00	Getz Fire Equipment Co., Inc.	Annual Service, On Site Service	12/22/2023	88.20	
001-0445-55700-00	Royal Cleaning Services	12/23 Janitorial Service	12/22/2023	292.00	
001-0445-55700-00	Galesburg Electric, Inc.	Breakers	12/22/2023	38.13	
001-0445-55700-00	Galesburg Electric, Inc.	Breaker	12/22/2023	549.88	
001-0445-55700-00	Four Seasons Pest Control	11/23 Service	12/22/2023	20.00	
001-0445-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	85.68	
001-0445-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	85.68	
001-0445-62500-00	Napa Auto Parts	Ball Joint Kit #168	12/22/2023	141.97	
001-0445-62500-00	Napa Auto Parts	Ball Joint Kit #168	12/22/2023	81.70	
001-0445-62500-00	Napa Auto Parts	Seal #168	12/22/2023	30.14	
001-0445-62500-00	Martin Equipment of Illinois, Inc.	Block Heater #170	12/22/2023	161.92	
001-0445-62500-00	Ford of Galesburg	Shifter Kit #168	12/22/2023	140.46	
001-0445-62500-00	Ford of Galesburg	Canister #600	12/22/2023	192.86	
001-0445-62500-00	Advance Auto Parts	Filter Kit #168	12/22/2023	74.81	
001-0445-62500-00	Advance Auto Parts	Brake Rotor Kit #168	12/22/2023	269.07	

Account Number	Vendor	Description	Date	Amount	PO No
001-0445-62500-00	Advance Auto Parts	Sway Bar Kit #601	12/22/2023	187.56	
001-0445-63000-00	Napa Auto Parts	Cable Tie	12/22/2023	46.76	
001-0445-63000-00	Advance Auto Parts	Grease Gun Hose	12/22/2023	10.11	
001-0445-63000-00	Advance Auto Parts	Battery Term Protector	12/22/2023	12.44	
Subtotal for Divison: 0445				2,487.37	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #114	12/22/2023	57.18	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #107	12/22/2023	57.17	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #108	12/22/2023	57.18	
001-0450-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #110	12/22/2023	57.18	
001-0450-55700-00	Four Seasons Pest Control	11/23 Service	12/22/2023	20.00	
001-0450-61000-00	Office Specialists, Inc.	Toner	12/22/2023	71.17	
001-0450-62500-00	Advance Auto Parts	Filter Kit #130	12/22/2023	43.73	
001-0450-62500-00	Advance Auto Parts	Filter Kit #142	12/22/2023	64.73	
001-0450-62500-00	Advance Auto Parts	Filter Kit #110	12/22/2023	43.73	
001-0450-62500-00	Martin Equipment of Illinois, Inc.	Cable #122	12/22/2023	48.91	
001-0450-62500-00	Midstate Manufacturing, Inc.	Hose #110	12/22/2023	147.16	
001-0450-62500-00	Napa Auto Parts	Air Filter #130	12/22/2023	166.29	
001-0450-62500-00	Martin Equipment of Illinois, Inc.	Radio #122	12/22/2023	388.50	
001-0450-62500-00	Nichols Diesel Service, Inc	Fuel Filter #110	12/22/2023	49.69	
001-0450-62500-00	Nichols Diesel Service, Inc	Crank Case Filter #110	12/22/2023	148.55	
001-0450-62500-00	Nichols Diesel Service, Inc	Fuel Filter #130	12/22/2023	49.69	
001-0450-62500-00	Nichols Diesel Service, Inc	Air Dryer Kit #110	12/22/2023	163.66	
001-0450-62500-00	Nichols Diesel Service, Inc	Fittings #110	12/22/2023	59.03	
001-0450-62500-00	Nichols Diesel Service, Inc	Air Dryer Kit #130	12/22/2023	312.21	
001-0450-62500-00	Nichols Diesel Service, Inc	Core Return #130	12/22/2023	-42.00	
001-0450-65000-00	Office Specialists, Inc.	Broom, Handle	12/22/2023	99.02	
001-0450-65500-00	Fastenal Company	Bolts, Hex Cap Screws	12/22/2023	1,456.16	
001-0450-66500-00	Galesburg Electric, Inc.	Knot Wire Cup Brush	12/22/2023	48.24	
001-0450-66500-00	Galesburg Electric, Inc.	Electrician's Comb, Utility Knife, Batteries	12/22/2023	69.21	
Subtotal for Divison: 0450				3,636.39	
001-0505-51000-00	Campion, Barrow & Assoc.	4 Law Enforcement Testing	12/22/2023	1,820.00	
Subtotal for Divison: 0505				1,820.00	
001-0510-51000-00	Bridgeway Training Services	11/23 Secure Document Destruction 155 Lbs	12/22/2023	38.75	
001-0510-54500-00	Allison Buccalo	Meals - Accident Recon - Silvis IL - ABuccalo	12/22/2023	35.00	
001-0510-54500-00	Magdalene Semington	Meals - Women in Command - Burr Ridge Il - MSemington	12/22/2023	86.00	

Account Number	Vendor	Description	Date	Amount	PO No
001-0510-55800-00	JustFOIA	2024 JustFOIA Agreement	01/01/2024	3,083.07	0000092598
001-0510-61000-00	Office Specialists, Inc.	Notebooks	12/22/2023	27.46	
001-0510-61000-00	Office Specialists, Inc.	Pens	12/22/2023	16.62	
001-0510-61000-00	Office Specialists, Inc.	Toner	12/22/2023	425.68	
001-0510-61000-00	Office Specialists, Inc.	Notebook	12/22/2023	9.15	
001-0510-62500-00	Ford of Galesburg	Return Switch #24	12/22/2023	-27.41	
001-0510-62500-00	Ford of Galesburg	Door Latch #21	12/22/2023	75.26	
001-0510-62500-00	Ford of Galesburg	Lock Cap #24	12/22/2023	8.94	
001-0510-62500-00	Ford of Galesburg	TPMS Sensors, Switch #24	12/22/2023	278.25	
001-0510-62500-00	Ford of Galesburg	Lock Switch #24	12/22/2023	54.82	
001-0510-62500-00	Ford of Galesburg	Module #24	12/22/2023	339.55	
001-0510-62500-00	Ford of Galesburg	Panel #24	12/22/2023	128.54	
001-0510-62500-00	Advance Auto Parts	Tie Rod End #404	12/22/2023	27.00	
001-0510-62500-00	Ray O'Herron Co., Inc.	Seat Belt Retractors #21	12/22/2023	247.50	
001-0510-67500-00	Artistic Engraving	Police Officer Star, Namebar	12/22/2023	156.25	
Subtotal for Divison: 0510				5,010.43	
001-0550-55800-00	JustFOIA	2024 JustFOIA Agreement	01/01/2024	3,083.06	0000092598
001-0550-61000-00	Office Specialists, Inc.	Pens, Copy Paper, Correction Tape	12/22/2023	255.77	
001-0550-61000-00	Office Specialists, Inc.	Highlighters, Tape	12/22/2023	37.30	
001-0550-61000-00	Office Specialists, Inc.	Toner	12/22/2023	170.81	
001-0550-61000-00	Office Specialists, Inc.	Binders, Folders	12/22/2023	119.48	
001-0550-61000-00	Office Specialists, Inc.	Mailer	12/22/2023	52.13	
001-0550-61700-00	Southern Computer Warehouse	Computer	12/22/2023	1,413.82	
001-0550-61700-00	Southern Computer Warehouse	VGA Adapter	12/22/2023	66.72	
001-0550-61700-00	Southern Computer Warehouse	VGA Adapter	12/22/2023	66.72	
001-0550-67500-00	Midwest Uniform Supply, Inc	Shirts - ASmall	12/22/2023	139.92	
001-0550-67500-00	Midwest Uniform Supply, Inc	Shirts - DSebben	12/22/2023	125.24	
Subtotal for Divison: 0550				5,530.97	
001-0605-55000-00	Galesburg Lions Club	2024 Galesburg Lions ClubDues - RHovind	01/01/2024	125.00	
001-0605-61000-00	Office Specialists, Inc.	Copy Paper	12/22/2023	46.99	
001-0605-62500-00	Midstate Manufacturing, Inc.	Hose #53	12/22/2023	93.08	
001-0605-62500-00	Cozadd Diesel Service, Inc	Pipes #51	12/22/2023	125.35	
001-0605-62500-00	Pomp's Tire - Galesburg	Tires #51	12/22/2023	2,053.56	
001-0605-65000-00	Office Specialists, Inc.	Paper Towel	12/22/2023	76.52	
001-0605-65000-00	Office Specialists, Inc.	Dish Soap, Paper Towel	12/22/2023	108.08	

Account Number	Vendor	Description	Date	Amount	PO No
001-0605-65500-00	SCBAS, Inc.	Compressor Oil, Filters, Fits	12/22/2023	535.58	
001-0605-68600-00	Office Specialists, Inc.	Gloves	12/22/2023	75.73	
		Subtotal for Divison: 0605		<u>3,239.89</u>	
		Subtotal for Fund 001		<u>107,705.22</u>	
011-0000-66000-00	Gunther Construction Co., a div. of U	CA-6 White rock supply for 2023	12/22/2023	2,073.92	0000092328
		Subtotal for Divison: 0000		<u>2,073.92</u>	
		Subtotal for Fund 011		<u>2,073.92</u>	
013-0000-76000-00	Farnsworth Group, Inc.	Construction Admin Services - HT Custer Park Renovations	12/22/2023	3,568.50	0000092502
		Subtotal for Divison: 0000		<u>3,568.50</u>	
		Subtotal for Fund 013		<u>3,568.50</u>	
014-0000-64500-00	Galesburg Electric, Inc.	Heat Shrink	12/22/2023	22.10	
014-0000-64500-00	Galesburg Electric, Inc.	Marking Paint	12/22/2023	118.30	
014-0000-64500-00	Galesburg Electric, Inc.	Heat Shrink	12/22/2023	44.20	
014-0000-66000-00	Galesburg Welding, Inc	Flat Bar	12/22/2023	17.36	
		Subtotal for Divison: 0000		<u>201.96</u>	
		Subtotal for Fund 014		<u>201.96</u>	
018-0000-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #112	12/22/2023	57.18	
018-0000-62500-00	Advance Auto Parts	Air Filter #131	12/22/2023	21.69	
018-0000-62500-00	Nichols Diesel Service, Inc	Cupholder #131	12/22/2023	176.49	
		Subtotal for Divison: 0000		<u>255.36</u>	
		Subtotal for Fund 018		<u>255.36</u>	
019-0000-20102-00	Brightspeed	12/23 Service Acct# 304035525	12/22/2023	529.55	
		Subtotal for Divison: 0000		<u>529.55</u>	
019-1905-51500-00	WMOI - FM	11/23 Radio Ads	12/22/2023	260.00	
019-1905-51500-00	WGIL/WAAG/WLSR, Inc.	11/23 Radio Ads	12/22/2023	583.00	
019-1905-55000-00	Illinois Associaton of Park Districts	24 - Annual Membership Dues	01/01/2024	696.74	
		Subtotal for Divison: 1905		<u>1,539.74</u>	

Account Number	Vendor	Description	Date	Amount	PO No
019-1910-55700-00	J.P. Benbow, Inc.	Repair Sink	12/22/2023	165.00	
019-1910-55700-00	Dowers Roofing, Inc.	Repair of Leaks on Roof	12/22/2023	4,265.00	
019-1910-55700-00	First Glass, Inc.	Rim Exit Device	12/22/2023	2,305.00	
019-1910-65000-00	Office Specialists, Inc.	Paper Towels	12/22/2023	97.34	
019-1910-65000-00	Office Specialists, Inc.	Duster, Cups, Tissues, Paper, Paper Towels,	12/22/2023	212.84	
Subtotal for Divison: 1910				7,045.18	
019-1911-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	20.00	
019-1911-57500-00	Aramark Uniform Serv. Inc.	11/23 Service	12/22/2023	26.70	
019-1911-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	26.70	
019-1911-65000-00	Office Specialists, Inc.	Trash Bags, Paper	12/22/2023	60.34	
019-1911-65000-00	Office Specialists, Inc.	Paper Towels, Napkins	12/22/2023	183.54	
Subtotal for Divison: 1911				317.28	
019-1915-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #502	12/22/2023	57.18	
019-1915-55500-00	Nichols Diesel Service, Inc	State & Fed Tests #506	12/22/2023	57.18	
019-1915-55500-00	Glass Specialty Inc	Windshield Repair #513	12/22/2023	110.00	
019-1915-55500-00	Martin, Inc	Repair Low-Pressure Fuel Pressure, No Wheel Speed #517	12/22/2023	2,529.96	
019-1915-55700-00	Waste Management, Inc.	11/23 Service Acct# 63842-03000	11/30/2023	950.16	
019-1915-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	40.00	
019-1915-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	30.00	
019-1915-56000-00	Terry Allen, Inc	Rental Mini Excavator Case	12/22/2023	263.20	
019-1915-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	74.86	
019-1915-62500-00	Advance Auto Parts	Battery #501	12/22/2023	184.13	
019-1915-65000-00	Office Specialists, Inc.	Paper Towels	12/22/2023	125.96	
019-1915-65000-00	Alan Environmental Products, Inc	Smack, Eco-Air	12/22/2023	223.97	
Subtotal for Divison: 1915				4,646.60	
019-1920-54500-00	Bryan Luedtke	Fuel - Sales Meeting - Bloomington IL - BLuedtke	12/22/2023	25.16	
019-1920-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	20.00	
019-1920-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	39.75	
019-1920-63500-00	D & K Products	Fungicide	12/22/2023	2,337.50	
019-1920-64000-00	HORNUNG'S GOLF PRODUCTS, I	Tour Wrap	12/22/2023	165.95	
019-1920-66000-00	Accuproducts International	Rope LOC Stakes Sets	12/22/2023	1,324.55	
019-1920-66000-00	Galesburg Electric, Inc.	Electronic Photo Control Stem/Mount	12/22/2023	25.85	
019-1920-66500-00	Accuproducts International	Backfill Rake	12/22/2023	77.26	
Subtotal for Divison: 1920				4,016.02	

Account Number	Vendor	Description	Date	Amount	PO No
019-1935-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	35.00	
019-1935-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	454.48	
019-1935-66000-00	Galesburg Electric, Inc.	Contactor, Recycle Lights	12/22/2023	27.51	
		Subtotal for Divison: 1935		<u>516.99</u>	
019-1940-64000-00	Office Specialists, Inc.	Copy Paper	12/22/2023	46.99	
019-1940-64125-00	Atlantic Coca-Cola	Misc Concessions	12/22/2023	79.77	
		Subtotal for Divison: 1940		<u>126.76</u>	
019-1945-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	20.00	
019-1945-55700-00	Getz Fire Equipment Co., Inc.	Annual Service, Hose Band, Clip, On Site Service, Extinguisher	12/22/2023	143.90	
		Subtotal for Divison: 1945		<u>163.90</u>	
019-1950-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	25.00	
		Subtotal for Divison: 1950		<u>25.00</u>	
019-1955-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	20.00	
019-1955-55700-00	J.P. Benbow, Inc.	Furnished and Installed Manual Reset Control, Repaired Steam Coil	12/22/2023	657.30	
		Subtotal for Divison: 1955		<u>677.30</u>	
019-1960-55700-00	Four Seasons Pest Control	12/23 Service	12/22/2023	20.00	
		Subtotal for Divison: 1960		<u>20.00</u>	
019-1965-51000-00	Lacky Monument Co.	Date of Passing - Huff	12/22/2023	200.00	
019-1965-57500-00	Aramark Uniform Serv. Inc.	12/23 Service	12/22/2023	39.44	
		Subtotal for Divison: 1965		<u>239.44</u>	
019-1975-62500-00	Nichols Diesel Service, Inc	Air Compressor #106	12/22/2023	1,583.67	
019-1975-62500-00	Nichols Diesel Service, Inc	Fittings #106	12/22/2023	31.12	
019-1975-62500-00	Nichols Diesel Service, Inc	Gasket #106	12/22/2023	11.01	
019-1975-62500-00	Nichols Diesel Service, Inc	Core Return #106	12/22/2023	-421.00	
019-1975-62500-00	Nichols Diesel Service, Inc	Governer #106	12/22/2023	22.90	
		Subtotal for Divison: 1975		<u>1,227.70</u>	
		Subtotal for Fund 019		<u><u>21,091.46</u></u>	
020-0000-20102-00	Brightspeed	12/23 Service Acct# 304035525	12/22/2023	65.91	
020-0000-62500-00	Nichols Diesel Service, Inc	Cable #351	12/22/2023	139.34	
020-0000-62500-00	Advance Auto Parts	Filter Kit #351	12/22/2023	53.36	

Account Number	Vendor	Description	Date	Amount	PO No
				Subtotal for Divison: 0000	
				<u>258.61</u>	
				Subtotal for Fund 020	
				<u>258.61</u>	
021-0000-61800-00	Core Health & Fitness	10 Series Stair Stepper	12/22/2023	6,155.64	0000092582
				Subtotal for Divison: 0000	
				<u>6,155.64</u>	
				Subtotal for Fund 021	
				<u>6,155.64</u>	
024-0000-84500-00	Knox County Collector	Real Estate Tax - 99-14-156-019	12/22/2023	238.34	
024-0000-88300-00	Breslin's Floor Covering, Inc	01/24 Parking Lot Lease	12/22/2023	605.05	
				Subtotal for Divison: 0000	
				<u>843.39</u>	
				Subtotal for Fund 024	
				<u>843.39</u>	
030-0000-20102-00	Brightspeed	12/23 Service Acct# 304035525	12/22/2023	192.04	
				Subtotal for Divison: 0000	
				<u>192.04</u>	
030-0320-51500-00	Sign Depot Express, Inc	Removal of Old Graphics, Replaced New Graphics	12/22/2023	3,268.38	
030-0320-62510-00	Herr Petroleum Corp	319 Gal Unleaded Ethanol	11/30/2023	824.45	0000092348
030-0320-62510-00	Herr Petroleum Corp	204.2 Gal Unleaded Ethanol	11/30/2023	527.74	0000092348
030-0320-62510-00	Herr Petroleum Corp	371.6 Gal Unleaded Ethanol	12/22/2023	973.21	0000092348
030-0320-62510-00	Herr Petroleum Corp	70.5 Gal Diesel #1	11/30/2023	275.81	0000092348
				Subtotal for Divison: 0320	
				<u>5,869.59</u>	
030-0370-51500-00	Sign Depot Express, Inc	Removal of Old Graphics, Replaced New Graphics	12/22/2023	1,089.47	
030-0370-54500-00	Kraig Boynton	Mileage - Drive to Inspect Used Bus -Rockford IL - KBoynton	12/22/2023	205.67	
030-0370-55500-00	Nichols Diesel Service, Inc	State&Fed Tests #401	11/30/2023	58.25	
030-0370-55500-00	Indiana Automotive Equipment	Repair to Hydraulic Skylift	12/22/2023	7,864.32	0000092555
030-0370-55500-00	Indiana Automotive Equipment	Repairs to separate mobile column lift while on site	12/22/2023	1,795.67	0000092555
030-0370-55500-00	Cozadd Diesel Service, Inc	Loaded Bus onto Trailer Unit#1701	11/30/2023	400.00	
030-0370-57500-00	Cintas, Inc	12/23 Service	12/22/2023	202.33	
030-0370-62500-00	Gillig	Valve ASM W/Treadle	12/22/2023	290.49	
030-0370-62510-00	Herr Petroleum Corp	281.8 Gal Diesel #2, Winter Fuel Additive	11/30/2023	933.21	0000092348
030-0370-62510-00	Herr Petroleum Corp	343.2 Gal Unleaded Ethanol	11/30/2023	898.82	0000092348
030-0370-66000-00	Galesburg Electric, Inc.	Light Bulbs	11/30/2023	133.75	
				Subtotal for Divison: 0370	
				<u>13,871.98</u>	

Account Number	Vendor	Description	Date	Amount	PO No
		Subtotal for Fund 030		<u>19,933.61</u>	
059-0000-83100-00	Galesburg CUSD #205	GHS Tennis Court Lighting - City portion per agreement	01/01/2024	57,570.50	0000092600
		Subtotal for Division: 0000		<u>57,570.50</u>	
		Subtotal for Fund 059		<u>57,570.50</u>	
061-0000-20101-00	LEROY GABBERT	Refund Check 008360-001, 2080 MCMASTERS AVE	12/13/2023	129.46	
061-0000-20101-00	BETH GALE	Refund Check 063324-000, 520 HACKBERRY RD	12/20/2023	94.21	
061-0000-20101-00	CAROL GIBSON	Refund Check 057743-000, 1077 HAWKINSON AVE 9	12/14/2023	68.87	
061-0000-20101-00	BONNIE HARRIS	Refund Check 007110-041, 1086 MULBERRY ST	12/13/2023	130.85	
061-0000-20101-00	ZULEICA HERNANDEZ BALCAZ.	Refund Check 050936-011, 1590 MOSHIER AVE	12/13/2023	129.46	
061-0000-20101-00	JUSTIN HOFFMAN	Refund Check 063677-000, 1708 N PRAIRIE ST	12/20/2023	63.49	
061-0000-20101-00	DEBRA JACKSON	Refund Check 063217-000, 1604 BEECHER AVE	12/13/2023	33.02	
061-0000-20101-00	JULIANNA KESSLER	Refund Check 067335-000, 1084 CLARK ST	12/20/2023	147.50	
061-0000-20101-00	ROBERT LONG	Refund Check 058394-002, 157 S FARNHAM ST	12/20/2023	62.75	
061-0000-20101-00	FLORENCE MACKEY	Refund Check 048185-002, 2170 CHAPPEL AVE	12/20/2023	44.25	
061-0000-20101-00	PHILLIP MELGOSA	Refund Check 015569-002, 288 S HENDERSON ST	12/13/2023	103.02	
061-0000-20101-00	MESIC VALE LLC	Refund Check 062287-000, 149 N BROAD ST (ARMORY)	12/20/2023	150.98	
061-0000-20101-00	MESIC VALE, LLC	Refund Check 062120-000, 161 S CHERRY ST 1	12/20/2023	337.24	
061-0000-20101-00	VALERIA DEUTSCH	Refund Check 011144-000, 512 JANICE LN	12/13/2023	31.44	
061-0000-20101-00	FHP INVESTMENTS LLC	Refund Check 045228-036, 1079 HUBER AVE	12/13/2023	90.11	
061-0000-20101-00	BRYCE BARNETT	Refund Check 066415-000, 998 DAYTON DR	12/20/2023	110.33	
061-0000-20101-00	MARGARET BENT	Refund Check 019166-000, 943 E GROVE ST	12/20/2023	94.93	
061-0000-20101-00	MARGARET SMITH	Refund Check 024672-000, 336 COUNTRY ELMS EST	12/20/2023	19.42	
061-0000-20101-00	VERACITY HOLDINGS CONSTRI	Refund Check 065052-000, 883 W THIRD ST	12/20/2023	73.00	
061-0000-20101-00	BETTY SCHRODT ESTATE	Refund Check 008912-000, 1171 DUDLEY ST	12/20/2023	9.21	
061-0000-20101-00	LETISHA SHIVERS	Refund Check 067394-000, 527 N BROAD ST LOWER	12/13/2023	104.87	
061-0000-20101-00	ADAM WHITLATCH	Refund Check 062429-007, 818 OLIVE ST	12/20/2023	126.04	
061-0000-20101-00	JULIE WARD	Refund Check 066079-000, 87 COUNTRY ELMS EST	12/20/2023	18.34	
061-0000-20101-00	KYLE WORBY	Refund Check 050673-002, 1105 N BROAD ST	12/14/2023	54.98	
061-0000-20101-00	BRITNEY SHEPHERD	Refund Check 047821-000, 1725 N PRAIRIE ST	12/20/2023	31.32	
061-0000-20101-00	RUSSELL PRESTON	Refund Check 061079-002, 1741 BEECHER AVE	12/20/2023	109.33	
061-0000-20101-00	DAVID RANDELL	Refund Check 005413-012, 1251 DAY ST	12/20/2023	124.33	
061-0000-20102-00	Brightspeed	12/23 Service Acct# 304035525	12/22/2023	262.23	
061-0000-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	173.25	
061-0000-51500-00	Sebis Direct Inc	11/23 - UB Printing Cost	12/22/2023	792.27	

Account Number	Vendor	Description	Date	Amount	PO No
061-0000-52300-00	Nicor Gas	11/23 Service Acct# 20-72-70-1000 9	11/30/2023	76.85	
061-0000-52300-00	Nicor Gas	11/23 Service Acct# 14-51-15-5411 6	11/30/2023	3,196.11	
061-0000-55700-00	Four Seasons Pest Control	10/23 Service	12/22/2023	30.00	
061-0000-55700-00	Waste Management, Inc.	12/23 Service Cust #64537-23004	12/22/2023	20.42	
061-0000-55700-00	Waste Management, Inc.	12/23 Service Cust# 9-06892-63006	12/22/2023	114.23	
061-0000-61000-00	Office Specialists, Inc.	Binder	12/22/2023	25.24	
061-0000-66000-00	Galesburg Electric, Inc.	Supplies for Outdoor Lighting - Control Building	12/22/2023	587.06	
061-0000-66000-00	Gunther Construction Co., a div. of U	FA-1 FILL SAND - DELIVERED	12/22/2023	1,744.68	0000092339
061-0000-66000-00	Core & Main	Couplings	12/22/2023	4,136.67	
		Subtotal for Divison: 0000		<u>13,651.76</u>	
		Subtotal for Fund 061		<u>13,651.76</u>	
067-0000-51000-00	SpringbrookSoftware LLC	11/23 - PayPad Transaction Fee	12/22/2023	86.62	
067-0000-51500-00	Sebis Direct Inc	11/23 - UB Printing Cost	12/22/2023	396.08	
067-0000-59502-00	Waste Management, Inc.	11/23 Service Cust# 5-33430-33004	11/30/2023	195,740.92	
		Subtotal for Divison: 0000		<u>196,223.62</u>	
		Subtotal for Fund 067		<u>196,223.62</u>	
078-0000-51000-00	OSF Occupational Medicine	Pre Employment Screening	12/22/2023	25.00	
078-0000-51000-00	OSF Occupational Medicine	Pre Employment Screening	12/22/2023	140.00	
078-0000-51000-00	Pharos Holdings, LLC	2024 Compliance Hotline Annual Fee	01/01/2024	591.25	
078-0000-51000-00	OSF Occupational Medicine	Pre Employment Screening	12/22/2023	140.00	
078-0000-51000-00	OSF Occupational Medicine	Pre Employment Screening	12/22/2023	220.00	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp DOS 09/23/23 Pat Cntrl# 11018689302	12/22/2023	741.67	
078-0000-56535-00	OSF St Mary Medical Center	Workers Comp DOS 09/23/23 Pat Cntrl #11018712902	12/22/2023	765.08	
078-0000-56535-00	OSF Holy Family Medical	Workers Comp DOS 10/05/23 - Pat Cntl# 11075836401	12/22/2023	233.43	
		Subtotal for Divison: 0000		<u>2,856.43</u>	
		Subtotal for Fund 078		<u>2,856.43</u>	
		Report Total:		<u><u>432,389.98</u></u>	

Advance Checks and ACH Payments as of 12/22/2023

Check Date	Check #	Vendor Name	Description	Account #	Amount
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	019-0000-20102	15,274.04
12/14/2023		0 Ameren Illinois	10/23 Heat 01147-55694	024-0000-20102	56.52
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	001-0000-20102	7,392.45
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	020-0000-20102	840.91
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	061-0000-20102	38,874.01
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	024-0000-20102	29.72
12/14/2023		0 Ameren Illinois	10/23 Electricity 01147-55694	018-0000-20102	120.15
12/14/2023		0 Clay Slagel	12/09 - Officiated BBall - 8 Games	019-1940-51400	280.00
12/14/2023		0 Constellation Newenergy Inc	12/23 Service - Acct #204250116-88144	019-0000-20102	1,427.82
12/14/2023		0 Constellation Newenergy Inc	12/23 Service - Acct #204250116-88144	001-0000-20102	2,170.96
12/14/2023		0 Constellation Newenergy Inc	12/23 Service - Acct #204250116-88144	030-0000-20102	1,057.24
12/14/2023		0 Constellation Newenergy Inc	12/23 Service - Acct #204250116-88144	020-0000-20102	1,320.73
12/14/2023		0 Constellation Newenergy Inc	12/23 Service - Acct #204250116-88144	061-0000-20102	13,337.80
12/14/2023		0 Craig Clary	12/09 - Officiated VBall - 8 Games	019-1940-51400	280.00
12/14/2023		0 Flexible Benefit Service LLC	11/23 Service	001-0120-56506	75.00
12/14/2023		0 Illinois Department of Revenue	11/23 Sales Tax	019-1920-84000	500.00
12/14/2023		0 IMRF	11/23 Contributions	001-0000-20311	101,980.58
12/14/2023		0 James Hartshorn	12/13 - Officiated VBall - 3 Games	019-1940-51400	75.00
12/14/2023		0 James Hartshorn	12/06 - Officiated VBall - 3 Games	019-1940-51400	75.00
12/14/2023	98959	Jessica Pease	Money to Make Change for 50/50 Raffle - Holiday Party - JPease	001-0000-10407	100.00
12/14/2023		0 MARTHA THURMAN	Refund Check 011556-000, 840 N CEDAR ST	061-0000-20101	5,791.50
12/14/2023		0 Mike Hines	12/06 - Officiated VBall - 3 Games	019-1940-51400	75.00
12/14/2023		0 Mike Hines	12/13 - Officiated VBall - 3 Games	019-1940-51400	75.00
12/14/2023		0 Quadient Leasing USA, Inc	Postage for Machine	061-0000-10702	500.00
12/14/2023	98960	Secretary of State	Vehicle Registration	030-0370-51000	173.00
12/14/2023	4088	Western Illinois Regional Council	14HI Housing and Rehab Admin for DCEO 18-248221	013-0000-51000	6,797.17
12/14/2023	4088	Western Illinois Regional Council	14H Housing Rehab Deliverables DCEO 18-248221	013-0000-51000	6,395.40
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66815832701	061-0000-52000	30.15
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863452001	019-1915-52000	54.15
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863452101	019-1915-52000	55.93
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863451901	001-0450-52000	34.54
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66815835001	001-0450-52000	33.14
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889262501	001-0450-52000	29.41
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889267201	001-0450-52000	41.74
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement # 66815836501	019-1915-52000	52.16
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66907693701	001-0450-52000	24.33
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863451801	001-0605-52000	306.45
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889257601	001-0450-52000	102.11
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863562701	001-0450-52000	37.10
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66825982201	001-0450-52000	43.82
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66840136601	061-0000-52000	6,465.39
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66815834301	001-0450-52000	232.66
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889258501	001-0450-52000	90.37
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863451501	001-0450-52000	127.48
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66875387701	001-0450-52000	80.90
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889261801	019-1960-52000	146.91
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66863565501	001-0450-52000	41.18
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889265201	001-0630-52000	111.33
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66815836601	019-1915-52000	308.00
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66907689401	019-1915-52000	136.46
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66815835401	019-1915-52000	59.50
12/15/2023		0 Constellation Newenergy Inc	10/23 Statement #66889265901	019-1955-52000	1,099.60

12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889255601	061-0000-52000	118.32
12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889255701	019-1960-52000	62.49
12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889259801	001-0450-52000	113.64
12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889266101	019-1915-52000	83.61
12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889256901	019-1920-52000	32.66
12/15/2023	0 Constellation Newenergy Inc	10/23 Statement #66889258301	019-1915-52000	62.64
12/21/2023	0 Adam D Morrow	12/16 - Officiated Basketball - 8 Games	019-1940-51400	240.00
12/21/2023	99024 Ameren Illinois	Repair Equipment Damage Acct# 17431-38198	078-0000-56534	4,382.86
12/21/2023	0 Bella Vida Hair Studio LLC	Minority/ Woman owned Busines Startup incentive	054-0000-83100	369.07
12/21/2023	0 BlueCross BlueShield of Illinois	01/24 Health Insurance Premiums	078-0000-10701	416,800.86
12/21/2023	0 Dadrian Hoambrecker	12/16 - Officiated Basketball - 8 Games	019-1940-51400	240.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	72.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	36.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	79.20
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	030-0000-10701	54.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	020-0000-10701	7.20
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	453.60
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	61.20
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Vision Insurance Premiums	078-0000-10701	3,043.28
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	165.60
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	202.50
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	216.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	030-0000-10701	54.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	019-0000-10701	72.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	061-0000-10701	208.05
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	023-0000-10701	5.40
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	018-0000-10701	46.80
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	014-0000-10701	72.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	078-0000-10701	10.62
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	108.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	208.80
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	067-0000-10701	1.80
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	017-0000-10701	14.40
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	48.78
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	63.00
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	019-0000-10701	170.40
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	024-0000-10701	27.45
12/21/2023	0 Dearborn National Life Insurance Co.	01/24 Life Insurance Premiums	001-0000-10701	20.70
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	052-0000-51000	123.31
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	061-0000-51000	20.77
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	001-0205-51000	81.61
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	078-0000-51000	39.97
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	019-1905-51000	4.13
12/21/2023	0 Farmers & Mechanics Bank	11/23 F&M Bank Trust fees	058-0000-51000	20.77
12/21/2023	0 Galesburg Sanitary Dist.	11/23 Credit Card Processing Fees	091-0000-22003	(2,913.38)
12/21/2023	0 Galesburg Sanitary Dist.	10/23 Postage for Liens	091-0000-22003	(9.68)
12/21/2023	0 Galesburg Sanitary Dist.	10/23 Lein & Collection Fees	091-0000-22003	(93.32)
12/21/2023	0 Galesburg Sanitary Dist.	12/23 Fees	091-0000-22003	852,370.33
12/21/2023	0 Galesburg Sanitary Dist.	12/23 - Less 3% Collection Fee	091-0000-22003	(25,571.11)
12/21/2023	0 Hein Construction Co, Inc	PSB HVAC Renovation	054-0000-76000	190,513.84
12/21/2023	0 Hein Construction Co, Inc	PSB HVAC Renovation	054-0000-20103	(19,051.38)
12/21/2023	4089 IL DCEO	Remaining Fund Balance	013-0000-83100	4,347.68
12/21/2023	0 J W Summy Contracting Corp.	IHDA Housing Repair and Accessibility Grant at 1429 Hollycrest C	013-0000-83100	8,995.00
12/21/2023	0 J W Summy Contracting Corp.	CO#1 IHDA Housing Repair and Accessibility Grant at 1429 Hollycr	013-0000-83100	2,750.00
12/21/2023	0 James Hartshorn	12/20 - Officiated VBall - 3 Games	019-1940-51400	75.00

12/21/2023	0 Jonna Lee	Minority/ Woman owned Busines Startup incentive	054-0000-83100	720.00
12/21/2023	99027 Jordan Stewart	Reissue of check - Band - Holiday Party	001-0120-58500	500.00
12/21/2023	99026 Knox County Records Office	Release 30 Propertv Maint Liens	023-0000-51300	225.00
12/21/2023	99025 Knox County Records Office	Recording Fees	001-0160-51000	126.00
12/21/2023	0 Mike Hines	12/20 - Officiating VBall - 3 Games	019-1940-51400	75.00
12/21/2023	0 Ouadient Leasing USA. Inc	Postage for Machine	061-0000-10702	2,000.00
12/21/2023	0 Salvation Army	External Agency Funding - Salvation Army	024-0000-83100	685.00
12/21/2023	0 T TECH	11/23 UB ACH Fees	061-0000-51000	788.19
12/21/2023	0 T TECH	11/23 UB ACH Fees	067-0000-51000	394.09
12/21/2023	0 United Way of Knox County	External Agency Funding - United Way	024-0000-83100	5,000.00
12/21/2023	0 Western Illinois Regional Council - CAA	CO#1 IHDA Housing Repair and Accessibility (HRAP) Grant Start Up	013-0000-83100	2,100.81
			Grand Total	\$ 1,667,166.37

**COUNCIL LETTER
CITY OF GALESBURG
JUNE 17, 2024**

AGENDA ITEM: Amendment to Section 113.043 (C) of Chapter 113 of the Galesburg Municipal Code regarding the limitation on the number of Class C-1 liquor licenses.

SUMMARY RECOMMENDATION: The City Manager, Liquor Commissioner and City Clerk recommend approval of the ordinance.

BACKGROUND: Save More (formerly Save-a-Lot) is requesting a Class C-1 liquor license for their soon to open grocery store. This license allows for the sale of all types of alcoholic liquor for consumption off the premises only (packaged liquor). No gaming will be permitted at this location.

This ordinance will increase the number of Class C-1 liquor licenses issued to 31 in the City of Galesburg.

BUDGET IMPACT: Annual liquor license fee of \$2,450.

SUPPORTING DOCUMENTS:

1. Ordinance

ORDINANCE NO. _____

**AN ORDINANCE AMENDING SECTION 113.043 (C) OF THE GALESBURG MUNICIPAL CODE
REGARDING THE NUMBER OF CLASS C-1 LIQUOR LICENSES**

WHEREAS, the City of Galesburg is an Illinois home rule municipal corporation organized and operating pursuant to Article VII of the Illinois constitution of 1970; and

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

WHEREAS, the City has adopted certain liquor license regulations designed to protect the health, safety and welfare, which are codified in Chapter 113 of the Galesburg Municipal Code; and

WHEREAS, Section 4-1 of the Illinois Liquor control Act, 235 ILCS 5/4-1, empowers the Mayor and City Council to establish conditions, regulations and restrictions upon the issuance of local liquor licenses not inconsistent with law as the public good and convenience may require; and

WHEREAS, the Mayor and City Council desire to update and revise the Municipal Code to reflect a change in the number of Class C-1 liquor licenses made available.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS, AS FOLLOWS:

SECTION ONE: The foregoing recitals are hereby incorporated into this Ordinance as is fully set forth herein.

SECTION TWO: Section 113.043 (C) of the Galesburg Municipal Code is amended in its entirety, and shall hereafter read as follows:

(B) No more than 31 Class C-1 licenses shall be issued.

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

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

Approved this _____ day of _____ 2024, by a roll call vote as follows:

Roll Call #: _____

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

Peter D. Schwartzman, Mayor

ATTEST:

Kelli R. Bennewitz, City Clerk

**CITY OF GALESBURG
COUNCIL LETTER
JUNE 17, 2024**

AGENDA ITEM: Ordinance vacating Victoria Avenue between N. Cedar Street and N. West Street.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works and City Engineer recommend approval of an ordinance vacating Victoria Avenue between N. Cedar Street and N. West Street.

BACKGROUND: The City was petitioned to vacate a portion of Victoria Avenue located between N. Cedar Street and N. West Street by an adjacent property owner. This section of Victoria Avenue is 40 feet in width and is unimproved. The unimproved right-of-way is currently private driveways and grass area, which the adjoining property owners have maintained over the years. The City does not intend on installing a street on this right-of-way and does not have a use for the property. Galesburg Sanitary District maintains a storm sewer line on the right-of-way. They were notified of the vacation request and approved of the vacation so long as they were able to continue maintenance of their storm sewer in the future. The ordinance reserves the right for Galesburg Sanitary District to maintain their sewer.

A notice was provided to the property owners adjacent to this section of right-of-way advising them of the proposed vacation. Half of the existing alley, or 20 feet, would be vacated to each adjoining property owner. City staff recommend approval of the vacation ordinance.

BUDGET IMPACT: None

SUPPORTING DOCUMENTS:

1. Ordinance
2. Plat of Vacation (Exhibit A)
3. Location Map

ORDINANCE NO. _____

**AN ORDINANCE VACATING STREET RIGHT OF WAY
(Victoria Avenue between N. Cedar Street and N. West Street)**

WHEREAS, Section 11-91-1 of the Illinois Municipal Code (65 ILCS 5/11-91-1) provides that the corporate authorities of a municipality may by ordinance vacate any street or alley, or part thereof, within their jurisdiction after determining that the public interest will be subserved by said vacation; and

WHEREAS, Section 11-91-2 of the Illinois Municipal code (65 ILCS 5/11-91-2) provides that upon the vacation of a street or alley, or any part thereof, by virtue of any ordinance of any municipality, title to the land included therein will vest in the then owners of the land abutting thereon, except in cases where the deed, or other instrument, dedicating a street or alley, or part thereof, has expressly provided for a specific devolution of the title thereto upon the abandonment or vacation thereof; and

WHEREAS, said vacation will not materially impair access to any property owner; and

WHEREAS, the City Council finds that the street right-of-way is of no further use to the City, except as hereinafter provided; and

WHEREAS, certain public service facilities are situated in the street right-of-way; and

WHEREAS, the City Council further finds that the public interest is best served by the City's retention of a permanent easement in the street right-of-way for the maintenance, renewal, and reconstruction of those facilities; and

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG,
ILLINOIS, AS FOLLOWS:**

SECTION ONE: The foregoing recitals are hereby incorporated into this Ordinance as is fully set forth herein.

SECTION TWO: The City Council of the City of Galesburg, Illinois, hereby vacates, subject to the terms set forth in this Ordinance, the street right-of-way of Victoria Avenue between N. Cedar Street and N. West Street, being more particularly described as follows:

Street right of way 40 feet in width running east and west located between North Cedar Street and North West Street from the western right-of-way line of North Cedar Street to 165 feet west of the western right-of-way line of North Cedar Street in the City of Galesburg, Knox County, Illinois.

Said tract containing 0.16 acres, more or less, all situated in the City of Galesburg, Knox County, Illinois.

SECTION THREE: That the common addresses and permanent index numbers of the particular parcels acquiring title to property vacated pursuant to this ordinance are as follows:

124 Victoria Avenue 9903404014
125 Victoria Avenue 9903402012

SECTION FOUR: The vacation of the above described alley shall be subject to the following conditions:

- (A) A perpetual easement upon said vacated street right-of-way is hereby reserved for and granted to the City of Galesburg, Illinois, or others or any public utilities, their successors or assigns, to operate, maintain, renew, and reconstruct their facilities as now existing on, over, or under that part of the street right-of-way; and
- (B) A perpetual 10-foot-wide easement for storm sewer, centered over the existing storm sewer and extending 5 feet to either side upon said vacated street right-of-way is hereby reserved for and granted to the City of Galesburg, Illinois, or others or any public utilities, their successors or assigns, to operate, maintain, renew, and reconstruct their facilities as now existing on, over, or under that part of the street right of way; and

SECTION FIVE: The Mayor of the City of Galesburg, Illinois is hereby authorized to execute and deliver, and the City Clerk of the City of Galesburg, Illinois is hereby authorized to attest to said execution of a Plat of Vacation for the vacated street right-of-way, in substantially the form of the copy of said Plat attached hereto and hereby incorporated by reference, as so authorized and approved for and on behalf of the City of Galesburg, Illinois.

SECTION SIX: The City Clerk is directed to record a certified copy of this Ordinance with the Knox County Office of the Recorder of Deeds after passage of this Ordinance.

SECTION SEVEN: 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 _____, 2024, by roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

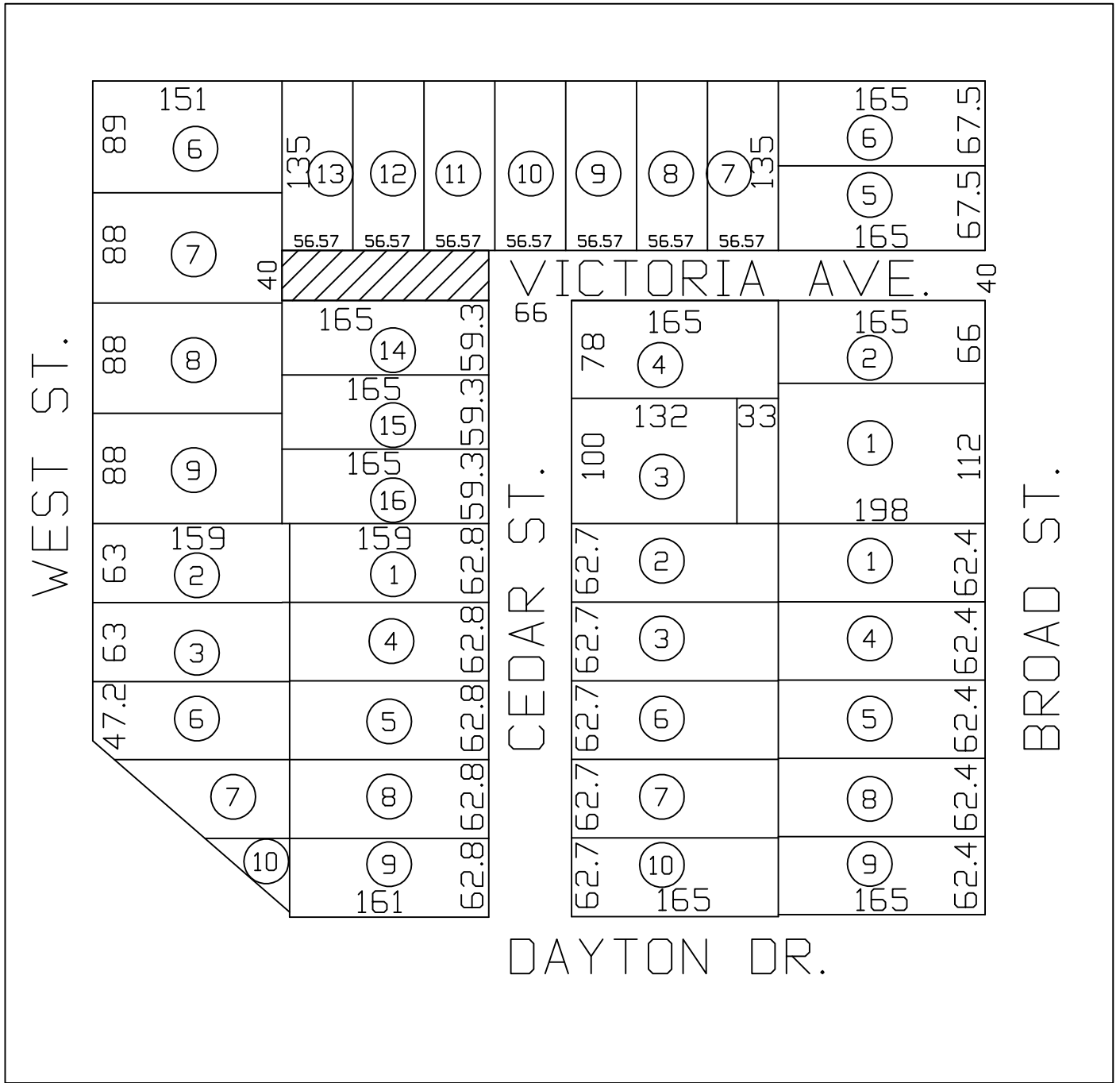
Absent: _____


ATTEST:

Peter Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

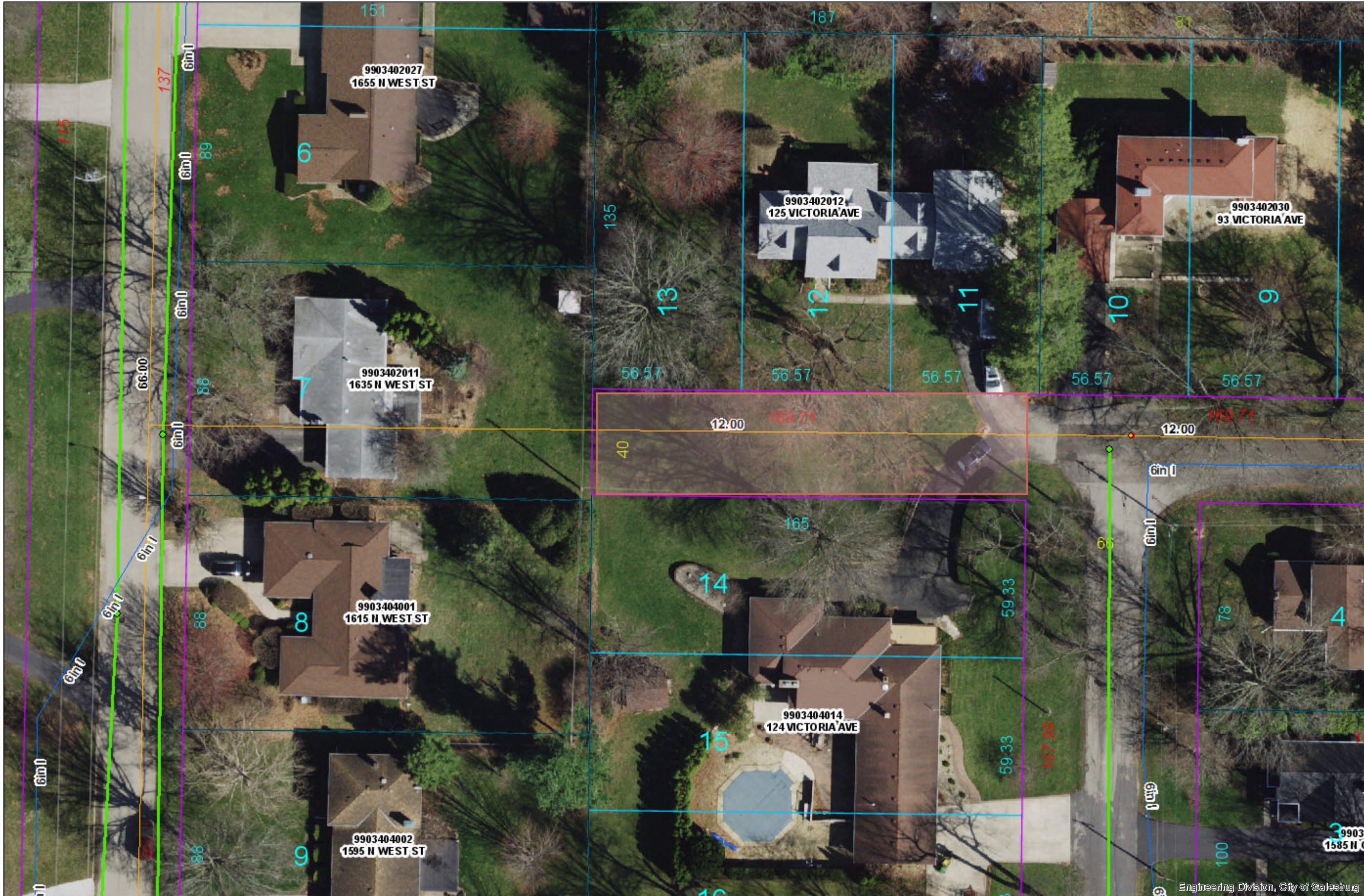
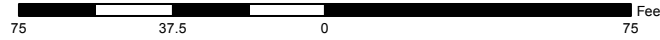
PLAT OF VACATION




 N
 SCALE: 1" = 150'

NOTE:
 1. INDICATES PORTION OF STREET TO BE VACATED 

SPECIAL ORDINANCE NO. _____
 DATE OF VACATION _____



Areas

- Vacate Area

Water - Mains

- City Main

Storm - Catch Basins

- City of Galesburg

Storm - Private Catch Basins

- City of Galesburg

Storm - GSD Mains

- Storm - GSD Mains

Sanitary - Manholes

- Sanitary - Manholes

Sanitary - Mains

- Sanitary - Mains

The determination of fitness of use of this map is solely the responsibility of the user. The user must bear responsibility for the appropriate use of the information with respect to possible errors, original map scale, collection methodology, currency of data and other conditions specific to certain data.

**COUNCIL LETTER
CITY OF GALESBURG
JUNE 15, 2024**

AGENDA ITEM: Zoning Amendment, (R3A) Multi-Family to (B1) Neighborhood Business 275 N Seminary St.

SUMMARY RECOMMENDATION: The Planning and Zoning (P&Z) Commission held the required public hearing during their July 9, 2024 meeting. On a vote of 8 ayes (Members Cochrane, Johnson, Leahy, Lee, Markwart, McKelvie, Paulsgrove, Uhlmann), zero nays and zero abstentions, the P&Z recommended approval of the Zoning Amendment. The City Manager and Director of Community Development concur with the P&Z’s recommendation.

BACKGROUND: The applicant purchased the property in April 2023 and is proposing to sell purified and alkaline mineral water, they have described the business as a water store and refillery general store.

The purpose of the B1 District is to provide a limited range of convenience-oriented businesses and services primarily relying upon the patronage from the immediate neighborhoods.

KNOX COUNTY Zoning		Land Use
North	R3A, Multi-Family	Vacant Lot
West	R3A, Multi-Family	Residential
East	R3A, Multi-Family	Residential
South	R3A, Multi-Family	Residential

The 2019 Comprehensive Plan indicates this lot (actually the entire block) to be Downtown Mixed Use.

Historically, this property has been used for commercial purposes. Staff looked in City Directories going back to 1980 and found that the last known use was Sew What Alterations from about 2007 to 2022. Before that it was a contractor’s office for a few years. Domino’s pizza for about 16 years, a used furniture store for a couple of years, a takeout restaurant and a Wonder Bread store.

The previous uses were allowed as Non-conforming uses. Because such uses have been discontinued for a period of 180 consecutive days any future uses would need to comply with the existing zoning of the parcel, which is why they are requesting the zoning amendment.

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

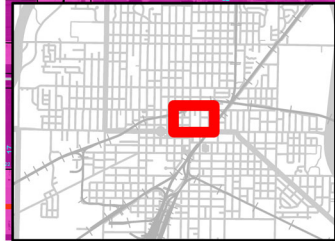
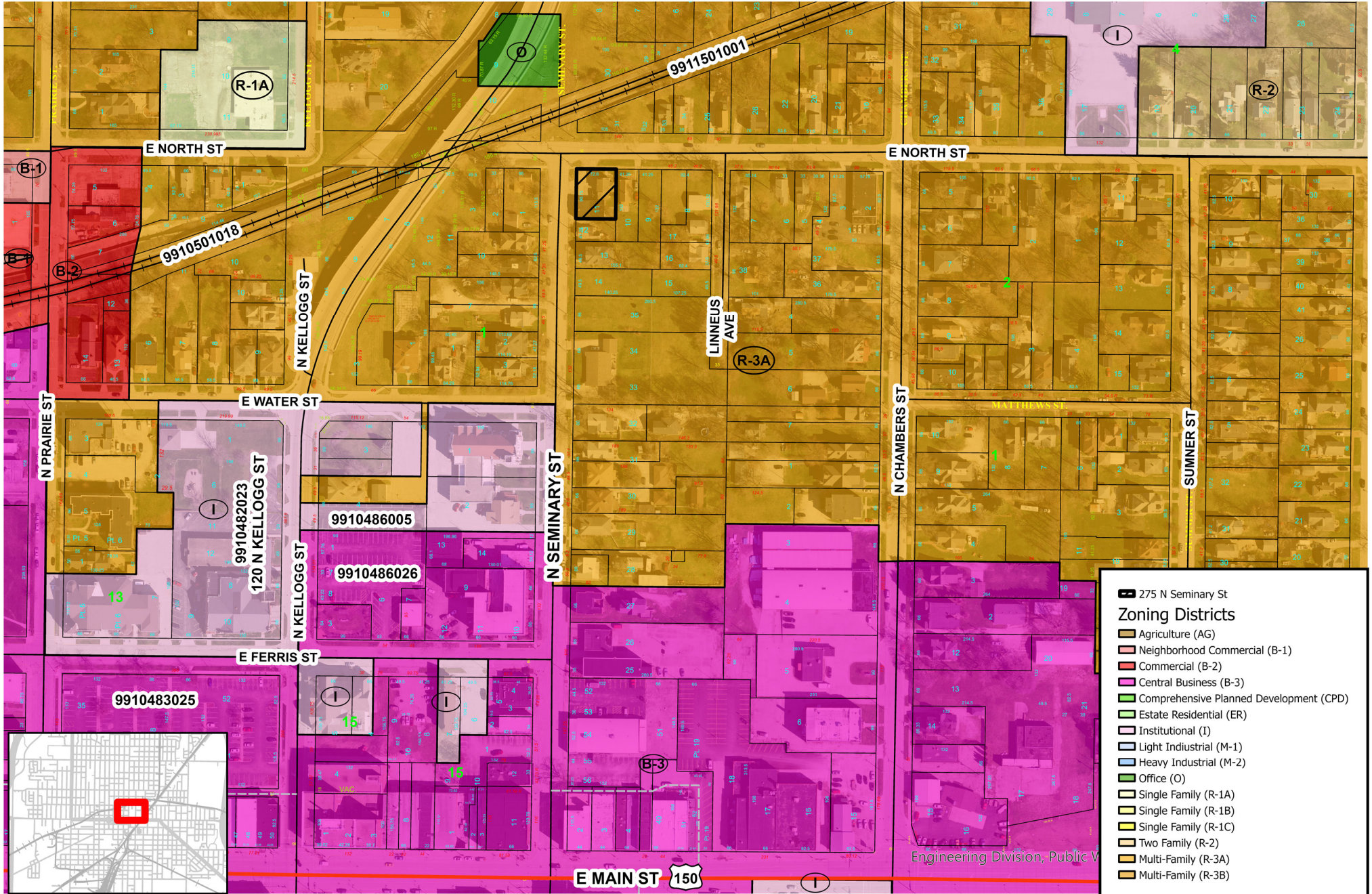
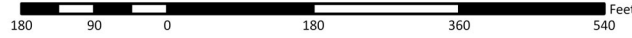
SUPPORTING DOCUMENTS:

1. Aerial map – General location
2. Zoning amendment ordinance



275 N Seminary St

Zoning Amendment R3A, Multi Family to B1, Neighborhood Business



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

ORDINANCE NO. _____

WHEREAS, pursuant to a public hearing duly held as required by law, the Planning and Zoning Commission to the City of Galesburg, Illinois, has reported on a proposition to amend the Zoning Map of said City as hereinafter set forth;

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GALESBURG, ILLINOIS:

SECTION ONE: The following described real estate shall be, and the same hereby is, rezoned from R3A, Multi-Family to B1, Neighborhood Business:

Lot 11 of Hasselquist’s Subdivision of Lots 1, 36 and 37 of Block 63, in the City of Galesburg, Knox County, Illinois, per Plat recorded in Volume 44 of Deeds, page 473.

Parcel Identification Numbers (PINs): portion of 99-11-351-001
Commonly known as: 275 N Seminary St, Galesburg, IL

SECTION TWO: The Zoning Map of the City of Galesburg shall be, and the same hereby is, changed in accordance with the provisions hereof.

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

SECTION 3 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 _____, 2024, by a roll call vote as follows:

Roll Call #:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

ATTEST:

Peter Schwartzman, Mayor

Kelli R. Bennewitz, City Clerk

**COUNCIL LETTER
CITY OF GALESBURG
JUNE 17, 2024 – TABLED
JULY 15, 2024**

AGENDA ITEM: Bid for resurfacing of six outside pickleball courts at Bateman Park.

SUMMARY RECOMMENDATION: The bid from Provantage Systems Inc (St Charles, IL) in the amount of \$93,857.00 for resurfacing of six outside pickleball courts at Bateman Park was tabled at the June 17, 2024, meeting in order to provide time for patrons of the facility to test the proposed modular athletic surfacing system.

BACKGROUND: There are six outside pickleball courts located in Bateman Park. The pickleball courts were converted from two tennis courts in 2021. The current court surface is a concrete base covered in asphalt and the concrete has started to crack compromising the asphalt surface of the pickleball courts rendering play difficult. A modular athletic surfacing system will be installed over the existing surface. The system includes an interlocking high-impact polypropylene tile with a multi-point positive locking system and a grid top design including a shock absorbing support understructure. The system comes with a fifteen year warranty with minimal maintenance requirements and the expense is significantly less than rebuilding the current courts with concrete.

Based on the information provided, a bid request was developed and advertised in the local paper, made available on the city website and emailed to vendors known to perform this type of work. Two bids were received as a result of this request. Provantage Systems Inc (St Charles, IL) submitted the low and best bid meeting the specifications of the bid request in the amount of \$93,857.00. References were contacted and acknowledged the court surface installed has been well received by the avid pickleball players, and the installation process was quick and efficient.

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

SUPPORTING DOCUMENTS:

1. Bid Tabulation

City of Galesburg

Bid Tab - Bateman Park Pickleball Court Resurfacing

Date: 06/05/2024

Attended by: T.Miller/D.Miles/ A.Gavin/ M.Do

Company	Provantage Systems Inc	Sport Court Midwest	
City, State	St Charles, IL	Elmhurst, IL	
Resurfacing of Six Exterior Pickleball Courts	\$ 93,857.00	\$ 119,660.00	
Addendum No. 1 Acknowledged	X	X	
Project Start Date	4-6 weeks from approval	7/22/2024	
Completion Date	Approx 7 weeks from approval	8/2/2024	
Estimated Days to Complete	2-4 business days	4-5 days, weather permitting	
Bid Security	Cashiers Check	Bid Bond	

**COUNCIL LETTER
CITY OF GALESBURG
JULY 15, 2024**

AGENDA ITEM: Minority and/or Woman owned Business Startup Assistance Program for Elementary Earthworks, LLC.

SUMMARY RECOMMENDATION: The KCAP Review Committee has recommended the approval of a \$5,000 Startup Assistance grant. The City Manager and Director of Community Development concur with this recommendation.

BACKGROUND: City Council approved new business incentive programs during their February 21, 2022 meeting. The intent of the programs was to increase minority and/or women owned businesses.

Elementary Earthworks, LLC is proposing to establish an approximate 3,500 sq ft growing space as a Home Occupation in their rear yard. They are using a chemical free, no till method of growing produce they will then sell to local eateries and markets. They are also selling pre-started plants to the general public. The funds will be used to help with infrastructure costs (such as irrigation) and supplies. In future years the goal would be to purchase land in town that would be large enough to increase the amount of produce available and offer other complementary amenities that would necessitate hiring employees.

Per the Minority/Women owned Startup Assistance Program guidelines, a self-employed person is eligible to receive \$5,000 plus \$2,500 per full-time employee created, up to a maximum of \$10,000. In this case the owner will be the only employee, so they are eligible to request \$5,000.

BUDGET IMPACT: If approved, the \$5,000 grant would be paid from the Planning Fund (054).

SUPPORTING DOCUMENTS:

1. Correspondence from Knox County Area Partnership, with grant review committee recommendation dated June 18, 2024.
2. Grant Agreement

**KNOX COUNTY
AREA PARTNERSHIP
FOR ECONOMIC DEVELOPMENT**



**200 E MAIN ST, STE 200
GALESBURG, IL 61401
309-343-1194**

June 18, 2024

Honorable Members of the Galesburg City Council,

This letter is a formal recommendation for a startup business called Elementary Earthworks LLC to receive \$5,000 in support from the City's Minority/Women Startup grant program. The project described below was reviewed by the KCAP Grant Review Committee on June 18th, 2024, and it received a recommendation from the Committee for funding from the Minority/Women Startup Grant program.

Elementary Earthworks is a woman owned, wife and husband Home Occupation team, who operate a 3,500 square foot urban micro-farm at their home, located at 488 Yates Street, Galesburg, Il 61401. The micro-farm utilizes a chemical free "no till" method of growing produce which will then be sold to local eateries, markets, and the general public. In addition to the produce grown, Elementary Earthworks also sells plants which have been started within the residence prior to the normal growing season. Elementary Earthworks is 100% owned by Ms. Caitlin "Rosie" Theobald and is operated with the assistance of her husband, Mr. Alex Theobald. Ms. Theobald hopes to expand the current micro-farming concept to include a centrally located, larger farm imprint as well as retail sales and merchandising opportunities. The business qualifies for startup assistance under the program guidelines.

The Knox County Area Partnership for Economic Development convened the Grant Review Committee to review Ms. Theobald's application. Members of the Committee were provided with a complete business plan, financial reports and other informational items to aid in their consideration. The Committee consists of area commercial bankers, a small business owner and City staff. For this project, the Committee Members and KCAP representatives present consisted of:

- Galesburg Mayor Peter Schwartzman
- Becky King, Old National Bank
- Lance Oetting, Midwest Bank
- Steve Gugliotta, City of Galesburg
- Ken Springer, Knox County Area Partnership for Economic Development
- John H. Schlaf, KCAP Small Business Manager

By design, the Committee involves commercial lenders with years of experience in credit analysis and individuals who have experience running small businesses. We feel that this expertise gives an added level of safety to the City when making granting decisions.

In conclusion, the Committee voted to recommend to the Galesburg City Council that this grant application be given final approval. The Committee felt that the risk profile for this request was appropriate for the intent of the program and that the recipient met all of the application requirements.

Sincerely,

A handwritten signature in black ink, appearing to read "Ken Springer".

Ken Springer, President
John H. Schlaf, Small Business Manager
The Knox County Area Partnership for Economic Development

**GALESBURG ASSISTANCE PROGRAM
GRANT AGREEMENT**

THIS AGREEMENT is made and entered into this _____ day of July, 2024 (the "EFFECTIVE DATE"), by and between the City of Galesburg, an Illinois municipal corporation (hereinafter referred to as "CITY"), and Elementary Earthworks LLC (hereinafter the "GRANTEE").

WHEREAS, the Mayor and City Council desire to increase the number of business start-ups owned by minorities, women and persons with disabilities and/or also encourage businesses to reuse vacant spaces on the south side (south of Main St) of Galesburg; and

WHEREAS, the Mayor and City Council of the CITY approved the Business Collateral Assistance Program, Business Startup Assistance Program and Southside Occupancy Assistance Program (hereinafter the "PROGRAM") at their February 21, 2022 meeting to aid businesses with certain qualifying expenses; and

WHEREAS, the GRANTEE is the owner of a qualifying business located within the CITY and has applied for a grant(s) through the PROGRAM, and the CITY has approved such application(s).

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

Section 1. Grant Amount. Upon the execution of this Agreement, the CITY shall cause the disbursement of proceeds in an amount not to exceed \$5,000 for the Startup Assistance Program (the "GRANT").

Section 2. Grant Requirements. GRANTEE agrees that it shall utilize the GRANT solely for purposes in connection with the business located at 488 Yates St, Galesburg, IL 61401, Parcel Identification Number 99-02-352-034 and as outlined in its funding request previously submitted by the GRANTEE, which is incorporated by reference into this agreement. GRANTEE hereby accepts the funding for the sole purposes listed in its said funding request and agrees that the funds provided by the CITY shall be used for those purposes, and no other. A GRANTEE's request for any modification must be made in writing and approved by CITY before any expenditures differing from the original GRANT award are paid from funds provided by CITY.

Section 3. Representations of GRANTEE. In connection with the GRANT, the GRANTEE represents and warrants that:

- a. It operates as a business enterprise or organization lawfully conducting business in Illinois; and
- b. The business, including all owners with at least 10% ownership, is/are in good standing with the CITY and the State of Illinois (i.e., no outstanding fines or fees, no tax delinquencies, food/beverage tax and/or hotel/motel tax paid to date, and possess all required licenses); and
- c. Provide proof of job creation to the CITY via a payroll report within one year of the EFFECTIVE DATE; and
- d. Financial records must be kept for inspection and/or audit for a period of two years after the EFFECTIVE DATE. Financial records include receipts documenting actual expenditures, payroll statements, vouchers, invoices and bills, covering all receipts and expenditures of GRANT funds. The GRANTEE recognizes the right of CITY or its designee to make a full audit of GRANTEE's records relating to this GRANT; and
- e. Guarantee the repayment of funds in the event of default.

Section 4. CITY not liable. The parties agree that the CITY is not herein entering into any contract or agreement with any vendors or contractors for the purchase of any goods or services under the PROGRAM. The

parties also agree that the CITY is not in any manner providing any warranties or other assurances about the quality or suitability of any goods or services provided to the GRANTEE for under the PROGRAM. The parties agree further that GRANTEE shall hold the CITY harmless for any damages to persons or property that may occur during or in any manner arising from the PROGRAM.

Section 5. Default. If the CITY determines that any funds have been disbursed for ineligible activities, in violation of the terms of this Agreement, the CITY shall provide written notice of said violation to the GRANTEE. The CITY shall be entitled to terminate this Agreement within five days of said written notice. GRANTEE shall, within 30 days of a written demand made by the CITY, reimburse the CITY for all funds disbursed for said ineligible costs.

The CITY may, at its option, continue further disbursements pursuant to this Agreement after any disbursement for any ineligible activities if the GRANTEE reimburses the CITY for the improper disbursements, or otherwise cures the violation to the CITY's satisfaction.

If the GRANTEE fails to fulfill the obligations specified under Section 3 the City shall provide written notice of default to the GRANTEE, and the GRANTEE shall, within 30 days of a written demand made by the City, reimburse the CITY for all funds provided under this agreement.

In the event the GRANTEE should default under any of the provisions of this Agreement and the City should employ attorneys or incur other expenses for the collection of the payments due under this Agreement or the enforcement of performance or observance of any obligation or agreement on the part of the GRANTEE herein contained the GRANTEE agrees that it will on demand therefore pay to the City the reasonable fees of such attorneys and such other expenses so incurred by the City.

Section 6. Notices. Required notices, as provided herein, shall be mailed by first class mail, and shall be deemed served on the party in question on the date of mailing. Said notices shall be addressed to the pertinent party at addresses listed below.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed as of the day and year first above written.

CITY OF GALESBURG, an Illinois
municipal corporation,

Grantee (Elementary Earthworks LLC)

By: _____
Peter Schwartzman, Mayor

By: _____
Caitlin Theobald, Owner

Attest: _____
Kelli Bennewitz, City Clerk

Address: 55 W. Tompkins St
Galesburg, IL 61401

Address: 488 Yates St
Galesburg, IL 61401

**CITY OF GALESBURG
COUNCIL LETTER
JULY 15, 2024**

AGENDA ITEM: Approve emergency repair of a 54” brick storm sewer located near Monmouth Boulevard.

SUMMARY RECOMMENDATION: The City Manager, Director of Public Works, City Engineer, and Purchasing Agent recommend that the City Council waive normal purchasing policies and approve emergency repairs to the 54” brick sewer performed by Laverdiere Construction.

BACKGROUND: An issue was recently discovered with the City’s 54-inch brick storm sewer where it runs underneath Monmouth Boulevard between Holton Street and Academy Street. This main storm sewer line is roughly 100 years old and drains a large portion of the southwest section of the city. Investigation showed that water from the storm sewer was running out of a deteriorated section of floor of the sewer and entering a nearby sanitary main. This has caused a large sinkhole to form under the sidewalk and edge of the roadway on the south side of Monmouth Boulevard and damaged a nearby sanitary manhole and adjacent 24” sanitary main. Due to the amount of water that runs in the sewer during heavy rains, the void under the roadway has been getting larger anytime rain occurs. Repairs need to be made quickly to avoid further damage to the roadway, storm sewer, and sanitary sewer system and avoid any safety concerns to the public due to this damage.

Due to the emergency nature of the need for repair, Laverdiere Construction was authorized to begin work on making repairs to the sewer last week. Laverdiere Construction Company has done many construction projects for the City and is experienced in sewer construction. It is planned to complete this work on a time and material basis, and it is estimated that the repairs will cost \$60,000.00. Due to unforeseen circumstances that may arise during the work, this cost is a rough estimate, and the final costs will not be known until the work is complete. City staff recommend approval of waiving normal purchasing policies for this emergency purchase.

BUDGET IMPACT: There are sufficient funds for this repair available in Fund 18 (Storm Water Utility)

SUPPORTING DOCUMENTS:

1. Picture of damage
2. Location map

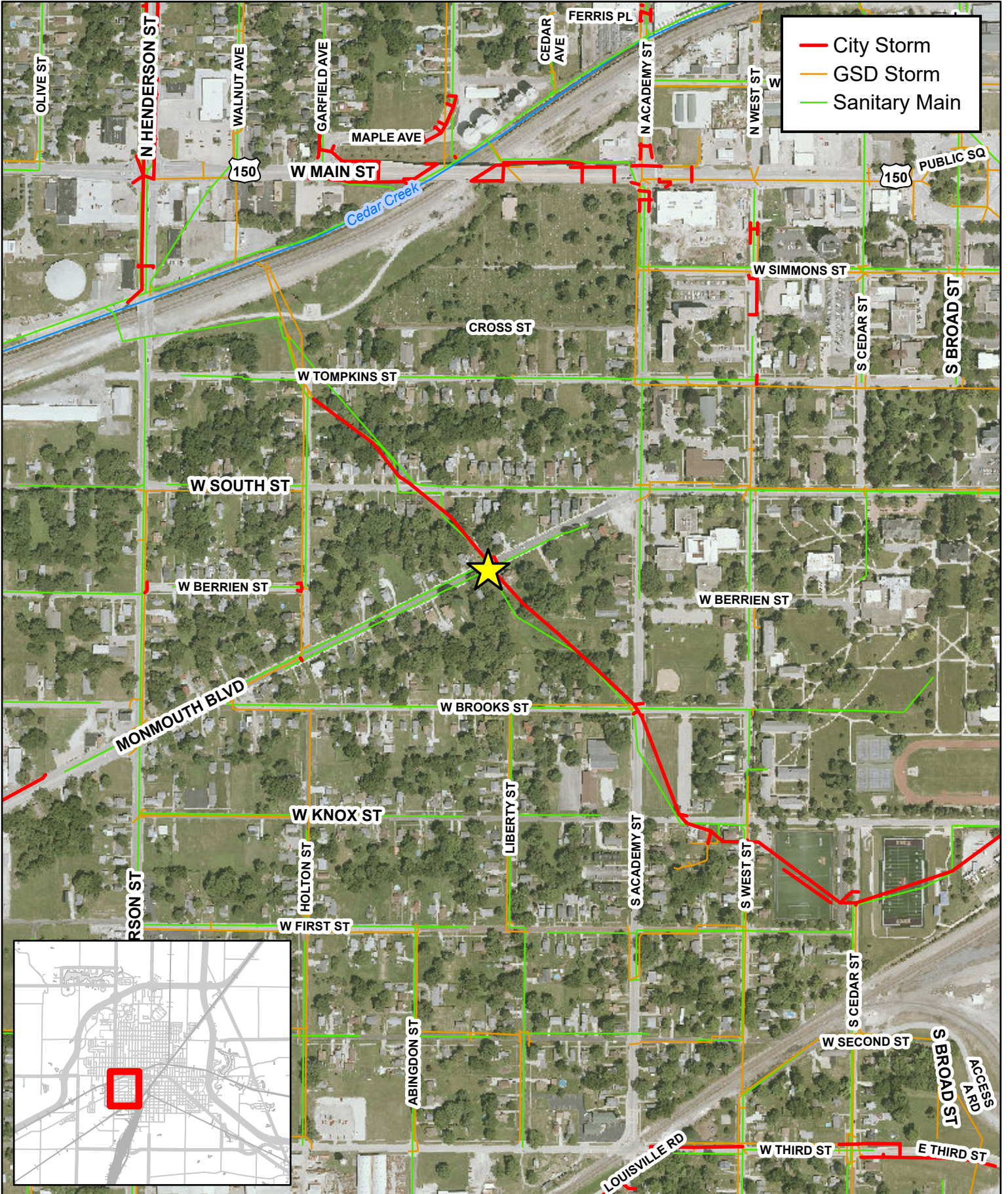
Void created by sewer issue



Inside of sewer



Monmouth Blvd Emergency Sewer Repair



TOWN OF THE CITY OF GALESBURG

Date: July 15, 2024

Agenda Number: 24-9013

TOWN FUND	<u>\$6,183.72</u>
GENERAL ASSISTANCE FUND	<u>\$13,251.64</u>
IMRF FUND	<u> </u>
SOCIAL SECURITY/MEDICARE FUND	<u> </u>
LIABILITY FUND	<u>\$4,468.76</u>
AUDIT FUND	<u> </u>
TOTAL	<u>\$23,904.12</u>

**TOWN of the City of Galesburg - TOWN
Vendor Balance Detail
As of July 8, 2024**

Type	Date	Num	Account	Amount	Balance
Ameren Illinois					288.83
Bill	07/02/2024	53923...	201 · Accounts Pay...	386.36	675.19
Bill Pmt -Check	07/02/2024	9061	201 · Accounts Pay...	-288.83	386.36
Total Ameren Illinois				97.53	386.36
CityGalesburg EXPENSES					45.40
Bill Pmt -Check	06/17/2024	9056	201 · Accounts Pay...	-45.40	0.00
Total CityGalesburg EXPENSES				-45.40	0.00
CityGalesburg GROUP INS					6,165.27
Bill Pmt -Check	06/17/2024	9057	201 · Accounts Pay...	-6,165.27	0.00
Total CityGalesburg GROUP INS				-6,165.27	0.00
Expense Hart					0.00
Bill	07/02/2024	6282024	201 · Accounts Pay...	586.48	586.48
Bill Pmt -Check	07/02/2024	9062	201 · Accounts Pay...	-586.48	0.00
Total Expense Hart				0.00	0.00
F&M Credit Card					70.58
Bill Pmt -Check	06/17/2024	9058	201 · Accounts Pay...	-70.58	0.00
Total F&M Credit Card				-70.58	0.00
Johns Plumbing					0.00
Bill	07/02/2024	1402	201 · Accounts Pay...	210.80	210.80
Bill Pmt -Check	07/02/2024	9063	201 · Accounts Pay...	-210.80	0.00
Total Johns Plumbing				0.00	0.00
Lora Cleaning					0.15
Total Lora Cleaning					0.15
NCPERS					-64.00
Bill	06/17/2024	25160...	201 · Accounts Pay...	80.00	16.00
Bill Pmt -Check	06/17/2024	9059	201 · Accounts Pay...	-80.00	-64.00
Total NCPERS				0.00	-64.00
OSI					-71.35
Bill	07/02/2024	376326	201 · Accounts Pay...	64.69	-6.66
Bill Pmt -Check	07/02/2024	9064	201 · Accounts Pay...	-64.69	-71.35
Total OSI				0.00	-71.35
PETTY CASH - TOWN					-2,228.48
Total PETTY CASH - TOWN					-2,228.48
Tri-States Water					0.00
Bill	06/26/2024	33904	201 · Accounts Pay...	37.80	37.80
Bill Pmt -Check	07/02/2024	9065	201 · Accounts Pay...	-37.80	0.00
Total Tri-States Water				0.00	0.00
TOTAL				-6,183.72	-1,977.32

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07/08/24

Accrual Basis

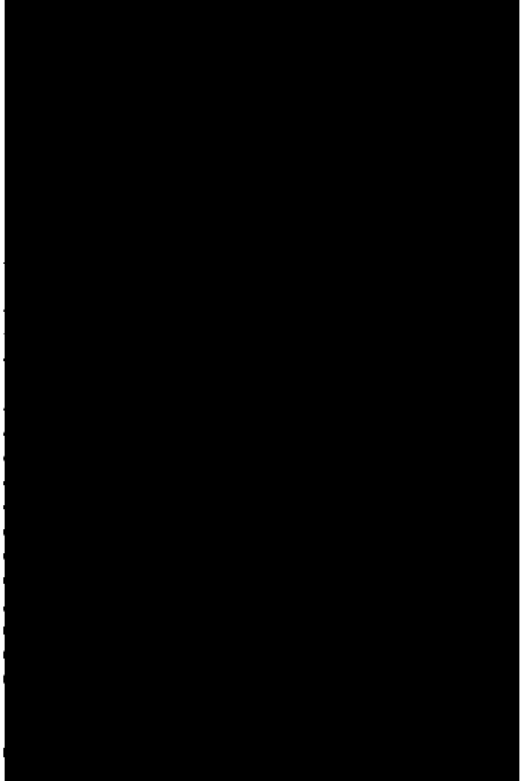
TOWN of the City of Galesburg - LIAB
LIABILTY FUND PAYMENT DUE REPORT
May 28 2024 - June 10 2024

Type	Date	Num	Name	Memo	Split	Amount
109 - Cash - CBI F&M LIAB FUND						
Liability ...	07/01/2024	94328747	FEDERAL TAX_IRS	37-6006998	-SPLIT-	-3,701.92
Liability ...	07/01/2024	1206633264	Illinois Dept. of Revenue	37-6006998 000	211 - State Payroll Ta...	-766.84
Total 109 - Cash - CBI F&M LIAB FUND						-4,468.76
TOTAL						-4,468.76

**TOWN of the City of Galesburg - TOWN
Purchase Journal - Transaction Detail
JUNE 11/2024 - JULY 8/2024**

Type	Date	Num	Memo	Split	Amount
Ameren Illinois					
Bill	07/02/2024	5392319850	5392319850 Total for August 2024	-SPLIT-	-386.36
Bill Pmt -C...	07/02/2024	9061	4/23/2024 - 5/22/2024 Electricis / Gas	201 · Accounts Paya...	-288.83
CityGalesburg EXPENSES					
Bill Pmt -C...	06/17/2024	9056	018974-000 4/2/24 - 5/3/24 Water	201 · Accounts Paya...	-45.40
Check	07/03/2024	9024	018974-000 5/3/2024-6/4/2024	-SPLIT-	-37.77
CityGalesburg GROUP INS					
Bill Pmt -C...	06/17/2024	9057	0024806 July 2024 Insurance	201 · Accounts Paya...	-6,165.27
Expense Hart					
Bill	07/02/2024	6282024	IPAI Class June 2024	-SPLIT-	-586.48
Bill Pmt -C...	07/02/2024	9062	IPAI Class June 2024	201 · Accounts Paya...	-586.48
F&M Credit Card					
Bill Pmt -C...	06/17/2024	9058	4798510218749568 Void and pay online 240624125184 conf #	201 · Accounts Paya...	-70.58
FEDERAL TAX_IRS					
Liability Ch...	07/01/2024	94328747	37-6006998	-SPLIT-	-3,701.92
Illinois Dept. of Revenue					
Liability Ch...	07/01/2024	1206633264	37-6006998 000	211 · State Payroll T...	-766.84
Johns Plumbing					
Bill	07/02/2024	1402	1402 public restroom repair	498 · Building Mainte...	-210.80
Bill Pmt -C...	07/02/2024	9063	1402 public restroom repair	201 · Accounts Paya...	-210.80
MSI					
Check	07/03/2024	9066	SD13781 Roof Repair	498 · Building Mainte...	-177.34
NCPERS					
Bill	06/17/2024	2516072024	2516072024 7/1/2024 - 7/31/2024	464 · Other Insuranc...	-80.00
Bill Pmt -C...	06/17/2024	9059	2516072024 7/1/2024 - 7/31/2024	201 · Accounts Paya...	-80.00
OSI					
Bill	07/02/2024	376326	INV376326 B/W / Color	-SPLIT-	-64.69
Bill Pmt -C...	07/02/2024	9064	10121	201 · Accounts Paya...	-64.69
Royal Cleaning					
Check	07/02/2024	9060	19189 Janitorial Services for July	420 · Town Hall	-420.00
The Register-Mail - LOCALiQ					
Check	06/13/2024	9055	1445851055 Register Mail year renewal	438 · Office Supplies...	-362.55
Tri -StatesWater					
Check	06/12/2024	9054	93031 5 gal jugs water 5 /delivery charge	420 · Town Hall	-37.80
Bill	06/26/2024	33904	33904 5 gal jugs of water/ del charge	-SPLIT-	-37.80
Bill Pmt -C...	07/02/2024	9065	33904 5 gal jugs of water/ del charge	201 · Accounts Paya...	-37.80

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Payment Due Report
May 28 2024 - June 10 2024

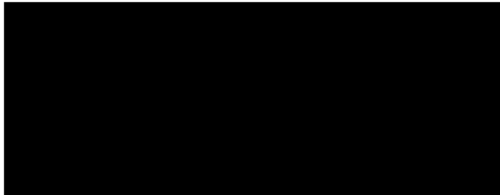
Type	Name	Num	Date	Memo	Amount
Jun 11 - Jul 8, 24					
Bill	Big Lots	3100027964	06/12/2024		87.00
Bill	Big Lots	3100027963	06/12/2024		46.61
Bill	Big Lots	3100027965	06/12/2024		50.00
Bill	Big Lots	61324	06/21/2024		74.20
Bill	Big Lots	3100027971	06/21/2024		34.04
Bill	Big Lots	3100027973	06/21/2024		95.56
Bill	Big Lots	3100027974	06/21/2024		73.36
Bill	Big Lots	3100027975	06/21/2024		49.49
Bill	Big Lots	3100027977	06/21/2024		99.92
Bill	Big Lots	3100027972	06/21/2024		72.31
Bill	Big Lots	3100027962	06/21/2024		98.90
Bill	Big Lots	3100027981	07/02/2024		97.71
Bill	Big Lots	3100027980	07/02/2024		99.92
Bill	Big Lots	3100027979	07/02/2024		46.74
Bill	Big Lots	3100027978	07/02/2024		99.92
Bill	Big Lots	3100027983	07/02/2024		49.12
Bill	Big Lots	3100027982	07/02/2024		49.22
Bill	Hy-Vee Main St # 1216	06032024	06/12/2024		73.79
Bill	Hy-Vee Main St # 1216	06062024	06/12/2024		100.00
Bill	Hy-Vee Main St # 1216	5142024	06/17/2024		49.94
Bill	Hy-Vee Main St # 1216	61024	06/21/2024		74.00
Bill	Hy-Vee Main St # 1216	53024	06/21/2024		52.48
Bill	Hy-Vee Main St # 1216	6/10/2024	06/21/2024		49.38
Bill	Hy-Vee Main St # 1216	61324	06/21/2024		74.89
Bill	Hy-Vee Main St # 1216	052124	06/21/2024		98.53
Bill	LL KCHA	62824	07/02/2024		11.00
Bill	LL KCHA Laundry	62824	07/02/2024		12.00
Bill	LL Vanguard Properties, LLC	6/28/2024	07/02/2024		425.00
Bill	OSI	1162838-0	06/26/2024		118.85
Bill	OSI	1161959-1	07/02/2024		133.99
Bill	Purple Hangar	632024	06/27/2024	25.00	
Jun 11 - Jul 8, 24					2,522.87

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
 June 11 2024 - July 8 2024

Date	Num	Name	Memo	Paid Amount	
Expense					
602 · Gen Assistance - Rent					
06/14/2024	25090	LL Curtis, Michael		425.00	
06/14/2024	25092	LL River Oaks Trails		30.00	
06/17/2024	25095	LL Finzel, Paul		425.00	
06/17/2024	25096	LL TLR LLC		425.00	
06/21/2024	25099	LL KCHA		11.00	
06/21/2024	25102	LL KCHA		11.00	
06/21/2024	25107	LL KCHA		100.00	
06/26/2024	25112	LL Thomas & Janice Glasn...		325.00	
06/26/2024	25114	LL Foley, Thomas & Markw...		124.00	
06/27/2024	25116	LL KCHA		11.00	
06/27/2024	25117	LL LW Olson LLC		350.00	
06/27/2024	25119	LL Sandburg Lake Estates		425.00	
07/03/2024	25128	LL Hagerty, Roger		197.90	
07/03/2024	25130	LL KCHA		25.00	
07/03/2024	25131	LL Black, George Steven	425.00		
Total 602 · Gen Assistance - Rent				3,309.90	
603 · Gen Assistance - Utilities					
06/14/2024	25091	AMEREN ILLINOIS		30.14	
06/21/2024	25097	AMEREN PLEDGE		4.13	
06/21/2024	25104	AMEREN PLEDGE		164.39	
Total 603 · Gen Assistance - Utilities				198.66	
605 · Gen Assistance - P & H					
06/26/2024	25113	Purple Hangar		28.76	
Total 605 · Gen Assistance - P & H				28.76	
612 · Gen Assistance - Misc/Lndry/Tra					
06/12/2024	25087	Oakbrook Corp/Mary Allen ...		20.00	
06/21/2024	25098	LL KCHA Laundry		12.00	
06/21/2024	25101	LL KCHA		12.00	
06/21/2024	25105	LL KCHA Laundry		12.00	
06/21/2024	25108	LL KCHA Laundry		12.00	
06/21/2024	25109	Farmers Insurance		76.13	
06/27/2024	25115	LL KCHA Laundry		12.00	
07/03/2024	25129	LL KCHA Laundry		12.00	
Total 612 · Gen Assistance - Misc/Lndry/Tra				168.13	
613 · Emergency Assistance - Rent					
06/12/2024	25141	Oakbrook Corp/Mary Allen ...		275.00	
06/14/2024	25089	LL River Oaks Trails		1,000.00	
06/14/2024	25094	LL Bridlecreek / Rura! Rentals		725.00	
Total 613 · Emergency Assistance - Rent				2,000.00	

11:46 AM
07/08/24
Cash Basis

TOWN OF THE CITY OF GALESBURG - GA
General Assistance Advance Payment Report
June 11 2024 - July 8 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
614 - Emergency Assistance - Utility				
06/14/2024	25093	AMEREN PLEDGE		945.51
06/21/2024	25100	City WATER Galesburg		345.92
06/26/2024	25111	AMEREN PLEDGE		270.67
06/27/2024	25118	AMEREN PLEDGE		523.85
07/02/2024	25127	AMEREN PLEDGE		1,000.00
07/03/2024	25132	AMEREN PLEDGE		937.37
07/03/2024	25133	AMEREN PLEDGE		1,000.00
Total 614 - Emergency Assistance - Utility				5,023.32
Total Expense				10,728.77
Net Income				<u><u>-10,728.77</u></u>