CITY OF GALESBURG ILLINOIS

2027

Annual Budget DRAFT

For fiscal year ending 12/31/2027

City of Galesburg
55 West Tompkins Street
Galesburg, IL 61401

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Officers and Officials

Elected

Mayor, City Council, and City Clerk	Name
Mayor	Peter Schwartzman
Council Member Ward 1	Angelica Mangieri
Council Member Ward 2	Wendel Hunigan
Council Member Ward 3	Chuck Reynolds
Council Member Ward 4	Dwight White
Council Member Ward 5	Heather Acerra
Council Member Ward 6	Greg Saul
Council Member Ward 7	Steve Cheesman
City Clerk	Kelli Bennewitz

Appointed

Title	Name
City Manager	Eric Hanson
Assistant City Manager, Director of Community Engagement & Public Information Officer	Cathy St. George
Director of Human Resources	Jessica Pease
Director of Public Works	Aaron Gavin
Director of Finance/Treasurer	Jennifer O'Hern
Director of Information Technology	Orlee Lucero
Director of Community Development	Steve Gugliotta
Director of Parks & Recreations	Don Miles
Police Chief	Kevin Legate
Fire Chief	Randy Hovind

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Fund Structure and Description of Funds

This section describes seven topics:

- **Major/Minor Funds** – description of the major and minor budgeted funds
- **Fund Structure** – description of the various types of funds the City employs
- **Budgeted Funds –** description of the funds within the City budget
- **Basis of Budgeting –** description of funds using modified accrual vs. accrual basis
- **Account Structure –** description of departments, accounts, and object codes
- **Budget Policy –** description of departments, accounts, and object codes
- **Comparison of Budget Documents to Financial Statements –** description of the differences between budget documents and audited financial statements

Major & Minor Funds

With the exclusion of the Grant Fund, the following major funds are budgeted:

Governmental Funds

General Fund
Park and Recreation Fund

Proprietary Fund

Water Fund
All other budgeted funds are non-major funds. All budgeted funds are included in the City's Annual Comprehensive Financial Report. A description of the City's funds follows.

Fund Structure

A fund is a separate fiscal entity with revenues and expenses, which are segregated for the purpose of conducting a specific purpose of activity. Fund accounting demonstrates legal compliance and aids in the financial management by segregating transactions related to certain government functions or activities. The City's budget is divided into several different funds. Each fund is considered a separate accounting entity. The budgeted fund types follow below.

General Fund

The General Fund, also called a Governmental Fund, is used to account for all activities not accounted for in other funds. This fund is considered the operating fund of the City and accounts for a significant portion of the activities and programs. The General Fund budget includes the following departments and divisions.

Department: Administration

City Council (105)

The City Council sets City policy to provide overall direction of the City through a process involving input from constituents and collaborative discussions at meetings. The City Council sets guidelines for the City administration to use in the operation of the City. The City Council is composed of the Mayor and seven council members. Its purpose is to serve the community in a manner to ensure equal representation of all residents while meeting the needs of the community as a whole. In meeting their mission to set policy, the City Council develops a strategic plan that covers short, medium, and long-range goals. The City Council is responsible for adopting the annual budget and approving the annual tax levy.

City Manager (110)

The City Manager professionally administers and coordinates activities of the City's departments according to policy guidelines established by the City Council and communicate results back to the City Council and citizens. The City Manager implements policies at the direction of City Council.

City Clerk (115)

The City Clerk fulfills the statutory duties of the office and the municipal code. The Clerk's office will respond to requests for information, assist customers, both internal and external, and focus on improving the City services for the citizens. The City Clerk is responsible for keeping the official records and attending all meetings of the corporate authorities. The City Clerk serves as the Freedom of Information Officer, Illinois Municipal Retirement Authorized Agent, Ethics Officer, Secretary of the Fire Pension Fund and Township Clerk. The Clerk's office maintains all papers belonging to the City and the City seal, issues various licenses and permits, maintains the municipal code, and administers oaths.

Human Resources/Benefits (120)

The Human Resources/Benefits division provides human resource and benefits functions for all City departments, including applicant recruitment and selection, employee evaluation and training, compensation analysis and adjustments, benefit selection and administration, labor relations, grievance processing and collective bargaining administration.

Legal (145)

The Legal division provides legal advice to the City administration on legal matters, questions involving the City' interest and legal representation for the municipal corporation. The division researches, reviews and drafts ordinances, resolutions, annexations, and legal memoranda. The division files complaints for demolitions, processes foreclosures proceedings, oversees real estate transactions, prosecutes all City ordinance violations and reviews and drafts contract documents.

Contracts & Subsidies (160)

The Contracts & Subsidies division allows a collaborative effort with other governmental and quasi-governmental organizations in areas of benefit to the public in providing and supporting

various services that include economic development, city planning, supporting, and promoting youth and community activities, tourism, and animal control.

Department: Finance

Finance (205)

The Finance division professionally administers and reports all financial transactions of the City of Galesburg in accordance with Generally Accepted Accounting Principles (GAAP), Government Accounting and Auditing Standards (GAAS), federal and state laws and regulations and City ordinances and policies and to ensure the safety of the City's funds. The Finance division is responsible for financial reporting, budgeting, general accounting operations, accounts receivable, accounts payable, payroll, utility billing, customer collections and service, grant administration, fixed assets, purchasing, debt management, investment of City's funds, banking, and the administration of the internal control structure. The division is also responsible for the coordination and management of the annual financial statement audit and all compliance audits. The Director of Finance and Information Systems also performs the duties and services of the City Comptroller and Treasurer as prescribed by State Statutes and City of Galesburg ordinances. The Comptroller supervises the receipt, collection, or disbursement of the municipal revenue. The Treasurer is the custodian of the City's monies.

Department: Information Systems

Management Information Systems (MIS) (207)

The Management Information Systems division supports all technological needs for the City of Galesburg departments and divisions and provides internal users and residents with the latest technology and services available within the boundaries of the budget. The MIS division is responsible for managing the City's information system, which includes but is not limited to network security, file storage, virus protection, Internet and Intranet services, E-mail services, remote access services, Laserfiche services, Springbrook hardware support, citywide database services and the cabling infrastructure of the system. Also managed by this division is the Computer Replacement Program. The IT Director acts as a liaison between departments, divisions and the Township and their vendor's technical service and support.

Department: Community Development

Building and Grounds (304)

The Building and Grounds division was created in 2026 by reallocating divisions 1910 and 1911 from the Park and Recreation Fund. The purpose of the Building and Grounds division is to provide an aesthetically pleasing functional building for the operation of City business. The division is responsible for the overall management, maintenance, and upkeep of the City Hall facility and Public Safety Building Facility. This includes overseeing operations, repairs, and improvements for buildings, grounds, and other public spaces to ensure they are safe, functional, and well-maintained for public use and for City employees.

Planning (305)

The Planning division conducts a comprehensive, effective, and expeditious approach to community development and redevelopment thus providing orderly and well-planned growth within the community. The division is responsible for the planning and zoning services of the City. In addition, this division administers the City's historic preservation activities, as well as the City's Enterprise Zone and Tax Increment Financing Programs. The Planning Division also administers the refuse contract and provides support services to the Plan Commission, Public Transportation Advisory Commission, and the Landmark Commission.

Inspections (306)

The Inspection division implements an effective, comprehensive, consistent, and essential inspection services program that protects the general health, safety, and welfare of the citizens of Galesburg and the community as a whole. This is accomplished through the administration of citywide rental and construction inspections programs. The division performs administration of an existing housing program and serves to preserve and enhance the livability of Galesburg neighborhoods through the enforcement of nuisance, housing, and property maintenance codes, while working with property owners to resolve code enforcement issues. Support is provided to the Board of Zoning Appeals and the Overall Code Review Commission.

Department: Public Works

Engineering (410)

The Engineering division provides citizens and staff with effective engineering and geographic information solutions in a prompt and meaningful manner by adept applications of professional expertise. The division provides for the design and orderly construction that transforms community vision into useful public works facilities. The division provides direct supervision on all construction of public works facilities and provides mapping services and spatial analysis support to all City departments and divisions as well as to the public.

Fleet Services (445)

The Fleet Services division efficiently maintains on-road and off-road equipment in a timely manner. Fleet Services is a support operation that provides technical support and a high standard maintenance program for all departments and divisions within the City. Costs are recovered from enterprise funds and customers outside of the City fleet. Governmental fund budgets pay for parts and materials while Fleet Services provides the labor for these services.

Street & Bridge Maintenance (450)

The Street & Bridge Maintenance division provides a safe and clean environment by maintaining all existing street and sidewalk surfaces, traffic signals, traffic signs and markings, storm sewer systems, and electrical systems in all city facilities. The division maintains all bridges, terraces, right-of-ways, streets, alleys, and sidewalks within the city limits. The division patches, replaces, resurfaces, and sweeps the many miles of city streets, removes snow and ice from streets and maintains and adds new inlets as needed to existing storm drain systems.

Department: Police

Fire and Police Commission (505)

The Fire and Police Commission seeks qualified personnel for fire and police services within the guidelines established in Chapter 65 Illinois Compiled Statutes 5/10-2.1-1 and Galesburg Fire and Police Commission Rules and Regulations. The commission consists of one chairperson and two commission members appointed by the Mayor for three-year terms.

Police (510)

The Police division remains committed to the proactive and professional delivery of law enforcement services designed to enhance the quality of life for the Galesburg community while providing traditional and essential public safety services. The division is responsible for the protection of life and property through the authority granted in the City's ordinances and related state statutes.

School Crossing Guards (525)

The School Crossing Guards division safely and effectively operate school crossing guard positions throughout the Galesburg community. The program operates under the administrative control of the Galesburg Police Department with a 50/50 shared financial agreement with School District #205. The program operates concurrently with the District's calendar and utilizes the services of guards and a guard supervisor.

Communications & Records (550)

The Communications & Records division operates electronic radio and data communications systems for a multi-agency public safety network. The division has managed the operation of the multi-agency public safety communications system since 1976. The division operates by sharing the funding responsibilities of actual operating expenses based on city/county population census with Knox County. In 1995, the communications responsibilities were expanded with the implementation of countywide enhanced emergency telephone system (E-911), which permitted additional access to emergency requests for fire, police, and emergency medical services as well as initial notification and communication services for those agencies.

Department: Fire

Fire (605)

The Fire division utilizes a professional and businesslike approach in protecting citizens, their property, and the environment. The division delivers the highest level of emergency services rapidly and in a humanitarian way, while operating within the policy guidelines set by City Council. The primary purpose of the division is to deliver the services necessary to minimize the loss of life and property threatened by all hazards including fire, medical rescue emergencies, hazardous material incidents and disaster situations in the community. Providing protection to minimize loss includes emergency response, fire prevention efforts and continuous employee development.

Emergency Services (630)

Responsibility for the Emergency Services division was transferred to Knox County in 2027. This division provided preparedness planning, mitigation, response, and recovery services to disasters

occurring in the city. Emergency Services maintained an emergency operation plan and conducted drills in preparation of significant events.

Special Revenue Funds

Special Revenue Funds, also governmental funds, are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are restricted to expenditures for specified purposes. The budget document includes the following Special Revenue Funds.

Motor Fuel Tax (11)

The Motor Fuel Tax Fund accounts for the revenue and expenditures related to projects financed by the state gasoline tax collected and distributed by the State of Illinois to local governments for the maintenance and construction of streets.

Community Improvement and Infrastructure (12)

On December 19, 2022, the City Council approved a ¼% increase to the home rule sales tax. The ¼% sales tax will be used for infrastructure improvements and a method of funding community improvement expenses. During the life of the General Obligation Bond Series 2023, a portion of the home rule sales tax deposited into this fund will be utilized to pay for the annual debt service payments. The Series 2023 bonds will mature on December 30, 2032.

Grants (13)

The Grant Fund accounts for various grants received from both the state and federal governments for intergovernmental projects.

City Gas Tax (14)

The City Gas Tax Fund accounts for the four and one-half cent per gallon local gasoline tax which finances improvements made to local roads and streets.

Department of Justice (DOJ) Forfeiture (15)

The DOJ Forfeiture Fund was established to deposit and record drug related forfeited funds which can be utilized for a wide variety of purposes to support the work of law enforcement in the enforcement of narcotic and weapons laws. The funds may be used to purchase patrol equipment, uniforms, training, or surveillance equipment. The funds come from federal narcotics cases when cash or real property is seized and forfeited. Funds are only restricted to the extent the purpose is related to the enforcement of illegal drug laws.

Special Enforcement (16)

The Special Enforcement Fund was established within the guidelines of the Illinois Drug Asset Forfeiture Act and the Illinois Pull Tab and Jar Games Act as the appropriate account in which to deposit funds and/or property seized as a result of the investigation of illegal drug activities and other appropriate offenses to be used exclusively for drug and/or law enforcement activities. Legally forfeited property must be forwarded to the Illinois State Police for disbursement: 65% for the seizing agency, 10% for the Illinois State Police, 12.5% for the State's Attorney's Office and 12.5% for the Illinois Appellate Prosecutor's Office. The funds seized are utilized in much the

same manner as the grant and/or revenue sharing funds with the stipulation that they will not supplant budget allocations for annual reoccurring operational costs.

911 Communications (17)

The 911 Communications Fund uses revenue collected by the County 911 surcharge and paid to the City to assist in the operation of the 911 dispatch center. Monies are used to fund personnel, contractual commodities and equipment associated with 911 dispatch services.

Storm Water Utility (18)

The Storm Water Utility Fund provides a dedicated source of revenue for maintenance of the existing storm water system as well as providing funding for construction of new storm water facilities as required in order to reduce flooding. One third of the utility tax revenue is deposited into this fund each year.

Park and Recreation (19)

The Park and Recreation Fund provides the public a safe, clean, aesthetically pleasing, efficient and economical park, public facilities and recreation system and identifies and meets the infrastructure and capital improvement needs of the park and recreation system.

- **Park and Recreation Administration (1905)**

  The Park and Recreation Administration division administers, maintains, organizes, and supervises quality park and recreation facilities, sites, and programs to meet the needs of the community.

- **City Hall Building & Grounds (1910)**

  The City Hall Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the City Hall facility. This division was moved to the General Fund, division 304, in 2026.

- **Public Safety Building & Grounds (1911)**

  The Public Safety Building & Grounds division provides an aesthetically pleasing functional building for the operation of City business. The division is responsible for the operation and maintenance of the Public Safety Building facility. This division was moved to the General Fund, division 304, in 2026.

- **Park Operation & Maintenance (1915)**

  The Parks Operation & Maintenance division's widespread responsibilities include maintaining all City parks, their buildings, pools, restrooms, grounds, and waterways in an effective manner that promotes quality of life and meets the needs of residents of the community. The Park division's responsibilities also include assisting with snow removal, the removal of all dangerous trees and maintenance of wooded areas.

- **Golf Course (1920)**

  The Golf Course division is responsible for the 18-hole, 6,000-yard Bunker Links Golf Course facility. Maintenance responsibilities for the golf course include mowing the greens, tees, fairways, driving range and rough, irrigation, integrated pest management, parking lot and cart path repairs. The division also maintains the clubhouse and other associated golf course buildings.

- **Allison Campground (1925)**

  The Allison Campground provides the public a safe, clean, pleasing, efficient and economical campground. The campground budget provides for the maintenance of the grounds, restrooms, and water and electrical supply systems. The grounds include formal campsites, additional tent camping areas, a nature trail to the Lakeside pool area and a boat dock area for campers to enjoy Lake Storey.

- **Lake Storey Beach (1930)**

  The Lake Storey Beach fund provides a recreation beach site for the enjoyment of Lake Storey Park patrons.

- **Lake Storey Pavilion (1935)**

  The Lake Storey Pavilion is professionally maintained, operated, and provides professional staff to host special events and rentals to families and citizens of Galesburg. The Lake Storey Pavilion offers a renovated 1940's facility with all the modern conveniences for hosting weddings, receptions, class reunions, business meetings, family gatherings, and special events.

- **Recreation Program (1940)**

  The Recreation Program division administers the development and delivery of general recreation programs to a wide range of individuals and age groups. The division cooperates with various groups, associations, government entities, and many businesses and civic organizations.

- **Lakeside Recreation Facility (1945)**

  The Lakeside Recreation Facility provides recreation and leisure services through the multi-purpose facility. It is used to provide a safe facility for sports enthusiasts of all ages for activities such as basketball, volleyball, tennis leagues and tennis lessons.

- **Lakeside Water Park (1950)**

  The Lakeside Water Park division efficiently and effectively maintains the capital structure of the Lakeside aquatics facility. The park provides for an interactive water environment for all ages and families to enjoy.

- **Hawthorne Pool (1955)**

  The Hawthorne pool is operated and managed as the only public indoors municipal swimming pool for Galesburg and the surrounding area. The municipal pool provides recreation and leisure services through aquatic activities and lessons.

- **Hawthorne Gymnasium (1960)**

  The Hawthorne gymnasium is used for recreation programs and services such as rentals, adult volleyball, and youth basketball. The gymnasium is available for citizens to reserve for various activities.

- **Maintenance of Linwood Cemetery (1965)**

  The Linwood Cemetery maintains and provides an aesthetically pleasing cemetery for the community and families. The cemetery division maintains the roads and grounds of Linwood and East Linwood Cemetery, which includes lawn care, leveling of stones, snow removal, opening and closing of graves for funerals and landscaping.

- **Forestry (1975)**

  The Forestry division protects and manages the urban forest and related resources of the city and ensures for future generations the greatest economic and social benefits that can only be provided through a forest ecological system. The division provides professional care of all City trees and operates a drop off facility for the collection of oversize yard waste.

- **Community Center (1980)**

  When a community center site is identified and approved by Council, the site will provide an affordable and convenient meeting place for the community.

Airport (20)

The Airport Fund provides a safe environment for persons involved in airport usage and operations and maintains Federal Aviation Administration (FAA) safety standards. The airport provides two runways, associated taxiways and hanger rental. Maintenance of the airport includes ground care, snow removal, set up for special events, building/hanger repairs, and pavement repairs.

Foreign Fire Insurance (21)

The Foreign Fire Insurance Fund is established per local ordinance and required by state statute to collect and administer an established state tax on fire insurance premiums. Members of the Fire department elect the Foreign Fire Insurance board. The funds are used to provide safety to the citizens and members of the fire department.

Property Redevelopment (23)

The Property Redevelopment Fund accounts for funds from the sale of surplus City-owned properties to be held to provide a source of revenue for property redevelopment efforts as approved by the City Council.

Economic Development (24)

The Economic Development Fund provides a dedicated source of revenue for supporting local economic development activity that assists with job retention and/or job creation. The Economic Development Fund was created as part of the Business Park project (refer to Business Park Agreement for all requirements). The Council approved a ¼% sales tax, which is deposited into this fund. These monies are utilized to fund the debt service payments for the Business Park until the bonds are paid in full in 2032. Funds can be utilized for project expenses should a specific economic development need arise, and the City Council authorizes the expenditure.

Community Development Block Repayment Grant (25)

The Community Development Block Repayment Grant Fund is a source of loan funds for businesses that retain and create jobs. Loans for business start-up and expansion are available for a variety of uses including working capital. The original funds are from the repayment of loan funds from Protexall and Gross Galesburg loans under the CDBG program.

UDAG Repayment (26)

The UDAG Repayment Fund was established to provide funding for economic development and community development projects. Funds from this account are provided as incentives in economic development projects to affect the creation and/or retention of jobs in the community or are utilized to cover the costs of other community development activities which improve the quality of life within the community. The revenue source to create this fund was the loan repayments that were made to the City by the Burlington Northern Railroad under an Urban Development Action Grant (UDAG). The City had received the UDAG funds as a grant from the U. S. Department of Housing and Urban Development to assist the railroad with their switchyard expansion project. The railroad borrowed these funds to help finance the construction of County Highway 10 (Thirlwell Road) Bridge which was needed to allow for the expansion of the switchyard.

Public Transportation Services (30)

The Public Transportation Services Fund is utilized to provide transportation services for both disabled persons and the general public.

- **Handivan (320)**

  The Handivan division provides safe, efficient, essential, and accessible curbside transportation to disabled persons who, because of physical or mental impairment are mobility impaired and therefore, unable to use regular modes of public or private transportation. This program is funded through state and federal funds, client fares and taxes.

- **County On-Demand (350)**

  The County On-Demand division is new for the 2027 budget. This division provides on-demand service to residents that reside in Knox County but outside of the City of Galesburg boundaries. This program is funded through state and federal funds, client fares, and reimbursements from Knox County.

- **Bus Subsidy (370)**

  The Bus Subsidy division manages a fixed route bus system to support the civic well-being of the community by providing an efficient, reliable, and responsive mobility option. The City obtains state and federal operating assistance grants to cover a substantial portion of the yearly operating deficit.

Public Transportation Projects (32)

The Public Transportation Projects Fund was established to account for funds received and utilized for public transportation capital projects.

Debt Service Funds

A Debt Service Fund accounts for the payment of long-term debt. This fund type is also a governmental fund. The City of Galesburg may issue general obligation (GO) bonds at any time. As a home rule municipality there is no legal debt limit. GO bonds are backed by the full faith and credit of the City of Galesburg. The full faith and credit guarantee exist because property taxes are automatically levied to cover the GO debt unless City Council abates them through a formal legislative process.

The City Council has chosen to abate the debt service on the existing debt for several years. During the time of abatement, state income tax, interest income, designated revenue sources or fund balance, was used to pay the debt service. During the fiscal year ending December 31, 2027, the City plans to abate property taxes and use designated revenue sources to repay the debt service due in 2027. The City budgets for three Debt Service Funds.

2016 GO Bond Debt Service (43)

The 2016 GO Bond Debt Service Fund accounts for debt service payments on the General Obligation Bonds, Series 2016, which was issued bearing the interest rate at 3.0% to 3.5%. The series was issued at the true interest cost of 2.979%. The proceeds from the sale of bonds totaled $9,600,000. The 2016 series was utilized to finance various capital projects. Monies from the utility tax will be used to cover the payments. The debt schedule for the Series 2016 is as follows:

Year	Principal	Interest	Total
2027	490,000	163,463	653,463
2028	510,000	148,763	658,763
2029	530,000	133,463	663,463

2030	550,000	117,563	667,563
2031	570,000	101,063	671,063
2032	595,000	83,963	678,963
2033	620,000	65,369	685,369
2034	645,000	45,219	690,219
2035	670,000	23,450	693,450
	$5,180,000	$882,316	$6,062,316

2023 General Obligation Bond (44)

The 2023 General Obligation Bond Fund accounts for debt service payments on the Bond Series 2023 which was issued at the true interest cost of 3.32%. The proceeds from the sale of bonds totaled $5,420,683. The 2023 series bond issuance of $4,920,000 General Obligation Bonds Series 2023 bears the coupon interest rate of 5%. The additional home rule sales tax approved by the City Council, that is deposited into the Community Improvement and Infrastructure Fund will be transferred into this fund to cover the debt payments. The debt schedule for the Series 2023 is as follows:

Year	Principal	Interest	Total
2027	535,000	182,500	717,500
2028	565,000	155,750	720,750
2029	590,000	127,500	717,500
2030	620,000	98,000	718,000
2031	655,000	67,000	722,000
2032	685,000	34,250	719,250
	$3,650,000	$665,000	$4,315,000

2013A Seminary Street Business District Park Bond (47)

The 2013A Seminary Street Business District Park Bond Fund accounts for debt service payments on the General Obligation Bonds, Series 2013A, which was issued bearing the interest rate at 3.0% to 4.3%. The series was issued at the true interest cost of 4.01%. The proceeds from the sale of bonds totaled $1,390,000. The 2013A series was utilized to finance public infrastructure for the business district. Monies from the Council approved one-cent business district sales tax will be used to assist in covering the payments. The debt schedule for the Series 2013A is as follows:

Year	Principal	Interest	Total
2027	95,000	27,480	122,480
2028	100,000	23,680	123,680
2029	105,000	19,680	124,680
2030	115,000	15,480	130,480
2031	120,000	10,535	130,535
2032	125,000	5,375	130,375
	$660,000	$102,230	$762,230

Capital Project Funds

A Capital Project Fund is a governmental fund used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary and Trust Funds). The budget document includes budgets for the following Capital Project Funds:

TIF III (48)

The TIF III Fund was established to properly track the TIF III projects and provide for the redevelopment of the property which once housed the former Regency Hotel site. Currently, the Villas at Carl Sandburg, a housing complex for students at Carl Sandburg College, is available to provide close living accommodations to the community college. TIF III expired in 2022 with final increments received in 2023.

TIF IV (49)

The TIF IV Fund provides for proper tracking of revenues and expenditures for the TIF IV Tax Increment Financing (TIF) District. This TIF district includes a great majority of the central business district as well as East Main Street from the downtown to Chestnut Street. Monies generated from property tax increment in the district will be utilized to prepare redevelopment strategies for TIF IV and to fund various improvements/activities/incentives within the TIF IV area. A portion of the TIF IV that is adjacent to TIF II expired in 2021 with final increments being received in 2022 and the remaining TIF IV area will expire in 2031 with final increments to be received in 2032.

TIF V (50)

The TIF V Fund was established to properly track the TIF V projects and provide for the redevelopment of this area. TIF V is a small area located east of Interstate 74 along East Main Street. The fund is used for financing various improvements/activities in the TIF V area. TIF V will expire in 2031 with final increments to be received in 2032.

Player Fields (51)

The Player Fields Fund provides a designated funding mechanism for City-owned softball field improvements. Revenues from the softball players' fees that are collected each year from the various recreation division softball programs are deposited in this fund. Once sufficient monies have accumulated in this fund, capital improvements to the softball fields are funded.

General Obligation Series 2023 Capital Improvement (52)

The General Obligation Series 2023 Capital Improvement Fund was established to receive the proceeds for the Series 2023 bonds and to manage the capital project expenditures associated with the 2023 General Obligation Bonds ordinance.

Building Repair & Maintenance (53)

The Building Repair & Maintenance Fund was established to plan and prepare for future capital improvements to City owned buildings. On an annual basis, the assets owned by the fund are reviewed. Estimated replacement costs and useful lives are re-evaluated yearly and modified where necessary and cash needs analyses are updated to maximize yields on invested funds.

Capital Planning (54)

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

TIF 6 (55)

The TIF 6 Fund provides for proper tracking of revenues and expenditures for the TIF 6 Tax Increment Financing (TIF) District. TIF 6 is generally comprised of parcels fronting on either side of Grand Avenue between East Main St. on the north to Knox Road 600E to the south. Monies generated from property tax increment in the district will be used to facilitate private investment that will redevelop aging properties and infrastructure that will likely enhance the tax base of the community. TIF 6 will expire in 2046 with final increments to be received in 2047.

Computer Replacement (57)

The Computer Replacement Fund was established to plan and provide the means for the replacement of all city computer hardware and software. Operating divisions contribute a set amount monthly. An annual review of the program is completed each budget season; estimated replacement costs and useful lives are modified where necessary. Cash needs analyses are updated to maximize the yield on investments.

Vehicle Replacement (58)

The Vehicle Replacement Fund was established to plan and provide the means for the replacement of city owned vehicles and major equipment. Operating divisions contribute a set amount monthly. Each budget season an annual review of the fund is completed. Modifications to the replacement costs and estimated useful lives are made where necessary. Cash needs analyses are updated to maximize the yield on investments.

Utility Tax Capital Projects (59)

The Utility Tax Capital Projects Fund was established to provide the means for various capital improvement and infrastructure projects which will be funded through the established utility tax revenue approved by City Council in 2015 with collection beginning January 1, 2016.

Seminary Street Business District (60)

The Seminary Street Business District Fund was initially established to receive the proceeds for the General Obligation Series 2013A bonds for the approved business district. The issuance of bonds took place in fiscal year 2013. The fund currently collects taxes such as the business district tax which aids in the payment of the GO Series 2013A bond payments.

Enterprise Funds

Enterprise Funds are Proprietary Funds that are used to account for the financing of self-supporting activities and programs of governmental units that render services on a user charge basis to the general public. Because user charges are used to support the services it is possible to show whether they are operating at a profit or loss similar to the private sector for-profit entities. The City has budgets for two Enterprise Funds.

Water (61)

The Water Fund was established to provide customers with water of the highest quality and at the lowest rate possible, while continuing to meet all consumption demands and fire protection needs. The Water Department is responsible for operating and maintaining water-treatment pumping stations and miles of water main in the distribution system with hydrants, valves, and service connections. Services include water main and service line repairs and replacements, service line taps, underground utility locating, meter installations, and meter reading.

General obligation bonds were sold in December 2007 to build a water treatment plant in Oquawka, IL in addition to improving water infrastructure such as replacing a 3.3-mile piece of the water pipeline from Oquawka to Galesburg. The general obligation bonds, Series 2007, accounted for the payment of the debt service on $10,000,000 with the interest rate of 4.0% to 4.25%. In 2015, City Council approved the refunding of the Series 2007 and issued the Series 2015 General Obligation Bonds in the amount of $8,290,000 which bears the interest rate of 3.0% to 3.25%. The true interest cost of the 2015 bond issuance is 2.750%. Principal and interest payments are due in December and interest only payments are due June of each year through 2032. The annual debt service requirements of the bonds, which will be paid for by the sale of water revenue, are as follows:

Year	Principal	Interest	Total
2027	520,000	105,112	625,112
2028	540,000	89,512	629,512
2029	550,000	73,312	623,312
2030	570,000	56,812	626,812
2031	590,000	39,000	629,000
2032	610,000	19,825	629,825
	$3,380,000	$383,573	$3,763,573

Water fund revenue bonds totaling $10 million were sold in October 2008. The funds were used to complete the construction of the water treatment plant in Oquawka plus fund additional water projects. The re-payment of these bonds was solely from user fees and revenues deposited directly into the Water Fund. In 2017, the City Council approved the refunding of the 2008 revenue bonds with a general obligation bond issuance of $9.6 million. The bonds bear the interest rate of 2% to 5%. The true interest cost for the 2017 bonds is 3.317%. The annual debt

service requirements of the bonds will be paid for by the sale of water revenue. The following provides the debt schedule for the 2017 refunding bond issuance:

Year	Principal	Interest	Total
2027	535,000	179,006	714,006
2028	555,000	157,607	712,607
2029	580,000	135,407	715,407
2030	610,000	106,407	716,407
2031	625,000	87,344	712,344
2032	645,000	66,250	711,250
2033	680,000	34,000	714,000
	$4,230,000	$766,021	$4,996,021

The following water rates are recommended for 2027:

Customer	Rate Calculation	Rate per Unit (100 cubic ft)
Inside city limits	Inside rate	$2.8700
Pipeline	110% of inside rate	$3.1570
Outside city limits	200% of inside rate	$5.7400
Non-profit outside city limits	68% of inside rate	$1.9516

The recommended monthly facility fee for a meter less than 1" in size for the inside city limits customers will remain the same at $18.26. The pipeline customers will be charged at 100% of the inside city limit rate while the customers outside of city limits will be charged 200% of the inside city limit rate.

The recommended 2027 monthly facility fees for the specific meter sizes are listed below.

Customer	< 1"	1" < 2"	2" < 4"	4" < 6"	6" >
Inside city limits	$18.26	$37.93	$75.85	$189.74	$474.39
Pipeline	18.26	37.93	75.85	189.74	474.39
Outside city limits	36.52	75.86	151.70	379.48	948.78
Non-profit outside city limits	36.52	75.86	151.7	379.48	948.78

The following table provides the minimum bill amount per each year.

Service	2023	2024	2025	2026	2027
Water	$17.04	$17.64	$18.26	$18.26	$18.26
Sewer*	10.00	12.50	15.00	16.00	16.00
Refuse	24.29	25.47	26.23	27.54	28.78
Total	$51.33	$55.61	$59.49	$61.80	$63.04

**2027 assumes same sewer rate as 2026 which is considered and approved by the Galesburg Sanitary District board.*

The following table provides the past rates per unit (748 gallons) for a 1" meter inside corporate limits customer.

Service	2022	2023	2024	2025	2026
Water Usage Rate	$2.59	$2.68	$2.77	$2.87	$2.87
Sewer Usage Rate	$4.114	$4.488	$4.862	$5.236	$5.236
% of Sewer Rate to Water Rate	159%	168%	176%	182%	182%

Refuse (67)

The Refuse Fund was established to develop, administer, and coordinate a comprehensive refuse, yard waste and curbside recycling program. The approved refuse rate for 2027 will increase to $28.78 per month as compared to the 2026 refuse rate of $27.54 per month.

Internal Service Funds

Internal Service Funds are Proprietary Funds that are used to account for the financing of goods and services provided by one City department to other City departments or governmental units on a cost reimbursement basis. The budget includes the following Internal Service Fund:

Retiree Health Fund (73)

In 2026, the City transitioned from fully insured to a self-funded health benefit plan established to provide the best possible medical benefits for employees and their dependents at an affordable cost. The Retiree Health Fund provides statistical information to comply with GASB 45, Accounting for Other Post Employment Benefits (OPEB), on an accrual basis. The City will recognize the cost of benefits in periods when the related services are received by the City. The City will have information on the actuarial accrued liabilities updated every two years per BASB requirements. The information provided in this fund will also allow the City to assess potential demands on future cash flows. The City also provides participation to two outside organizations, the Town of the City of Galesburg and the Galesburg Public Library.

The monthly rate structure for retired employees is as follows:

Retiree Under Age 65

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Retiree	City	Total	Retiree	City	Total	Retiree	City	Total
Single	-	879.88	879.88	200.85	803.41	1,004.26	203.61	868.04	1,071.65
Retiree + Spouse	608.25	1,081.33	1,689.58	944.67	983.22	1,927.89	987.48	1,069.77	2,057.25
Family	895.13	1,342.70	2,237.83	1,324.45	1,222.56	2,547.01	1,329.92	1,384.21	2,714.13

Under Age 65: Spouse is now member

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Retiree Spouse	City	Total	Retiree Spouse	City	Total	Retiree Spouse	City	Total
Single	607.12	272.76	879.88	743.15	261.11	1,004.26	782.30	289.35	1,071.65

Medicare Primary

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Retiree	City	Total	Retiree	City	Total	Retiree	City	Total
Single	712.39	-	712.39	811.36	-	811.36	864.94	-	864.94

Employee Health Fund (74)

In 2027, the City transitioned from fully insured to a self-funded health benefit plan established to provide the best possible medical benefits for employees and their dependents at an affordable cost. The City is contracting with UMR, United Healthcare's third-party administrator, to provide health insurance coverage. In addition, excess loss insurance is purchased through a conventional insurance carrier for the plan. Coverage for this insurance includes a current aggregate deductible of $5,990,066 and an annual specific stop-loss deductible of $105,000.
Departments, divisions, and other internal funds make contributions toward the effective operation of the health fund. The City also provides participation to two outside organizations, the Town of the City of Galesburg and the Galesburg Public Library.
The monthly rate structure is as follows:

Exempt/Non-Represented Employees

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	50.88	829.00	879.88	132.24	872.02	1004.26	135.22	936.43	1071.65
Emp + 1	166.68	1522.90	1689.58	364.30	1563.59	1927.89	381.62	1675.63	2057.25
Family	366.18	1871.65	2237.83	543.58	2003.43	2547.01	570.58	2143.55	2714.13

AFSCME Union

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	51.72	828.16	879.88	134.50	869.76	1004.26	137.66	933.99	1071.65
Emp + 1	169.60	1519.98	1689.58	370.56	1557.33	1927.89	388.26	1668.99	2057.25
Family	372.56	1865.27	2237.83	552.98	1994.03	2547.01	580.48	2133.65	2714.13

Police Union

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	41.62	838.26	879.88	82.64	921.62	1004.26	72.14	999.51	1071.65
Emp + 1	111.40	1578.18	1689.58	316.94	1610.95	1927.89	329.02	1728.23	2057.25
Family	311.36	1926.47	2237.83	501.68	2045.33	2547.01	525.00	2189.13	2714.13

Fire Union

	High Deductible Plan			$750 Ded PPO			$0 Ded PPO		
	Employee	City	Total	Employee	City	Total	Employee	City	Total
Single	53.26	826.62	879.88	137.10	867.16	1004.26	141.79	929.86	1071.65
Emp + 1	174.33	1515.25	1689.58	377.71	1550.18	1927.89	399.68	1657.57	2057.25
Family	384.24	1853.59	2237.83	566.12	1980.89	2547.01	598.66	2115.47	2714.13

Risk Management (78)

The Risk Management Fund provides essential and effective protection against catastrophic losses. The fund maintains the City's risk relating to the areas of workers' compensations, liability, auto and property insurances and records the liability and payment to the third-party provider of health insurance benefits for City employees. Departments and divisions pay monthly insurance fees to cover the costs associated with a risk management program.

Trust and Permanent Funds

Trust and agency funds are used to account for assets held by the City in a trustee capacity. The City has the following funds in this category.

OPEB Trust (85)

The OPEB Trust Fund accounts for the accumulation of resources needed to pay other postemployment benefits (OPEB). Resources are contributions from the City at rates determined by a bi-annual actuarial study.

Linwood Cemetery (88)

The Linwood Cemetery Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank holding the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investments of the trust fund is transferred to the Park and Recreation Fund to partially offset the expense of operating Linwood Cemetery. The Farmers and Mechanics Bank acts as the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

East Linwood Cemetery (89)

The East Linwood Cemetery Trust Fund accounts for the transactions pertaining to the trust agreement between the City and the local bank managing the assets. The fund is utilized to assist with the annual and perpetual care of lots. The interest earned on the investment of the trust funds assets is transferred to the Park and Recreation Fund to partially offset the expense of operating East Linwood Cemetery. The Farmers and Mechanics Bank is the trustee. Transfers to other funds represent the amount that is expected to be available for the transfer to the Park and Recreation Fund. These funds represent estimated earnings on the principal (corpus) in the trust account.

Component Unit

Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. Component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would case the reporting entity's financial statements to be misleading or incomplete. The following is a component unit for the City of Galesburg.

Public Library (900)

The Public Library serves the community as a general center of information and provides opportunity and encouragement for people to use its services and materials to meet their educational, personal, professional, recreational, and cultural needs. The Library is administered by a board composed of members appointed by the Mayor with the approval of the City Council. Upon request from the Library Board, the Council levies taxes which are forwarded to the Library. The City maintains the financial records for the Library. The Public Library has designated budgets to the following library divisions:

- Library Working Cash (905)
- Library Computer Replacement (910)
- Library Long Term Capital (915)
- Library Capital Improvement/Development (918)

Debt Position Summary

Introduction

From time to time, the City may use the issuance of long-term debt to further the City's capital improvement program. Long-term debt is only used for capital projects that cannot be financed from current revenue sources. The City accounts for the repayment of long-term debt in the debt service funds which include: 2013A Business District Bond Fund, 2016 General Obligation Bonds and the 2023 General Obligation Bonds. The City also accounts for two bonds including the 2015 General Obligation Refunding Bonds (for the 2007 GO Bonds), and the 2017 General Obligation Refunding bonds (for the 2008 Revenue Bonds) and a loan from the Illinois Environmental Protection Agency in the Water Fund.

For fiscal year 2027, the City's current debt principal and interest payments are as follows:

Description	Fund	Note/True Interest Cost	Call On or After	Principal	Interest	Total
GO Bond Series 2013A	2013A Seminary Street Business District (47)	Seminary Street Business District bonds/4.01%	12/30/23	$95,000	$27,480	$122,480
GO Refunding Bonds Series 2015	Water (61)	Refund Series 2007/2.75%	12/30/23	520,000	105,113	625,113
GO Bond Series 2016	2016 GO Bonds (43)	Various capital projects/2.98%	12/30/24	490,000	163,463	653,463
GO Refunding Series 2017	Water (61)	Refund 2008 revenue bonds/3.32%	06/01/27	535,000	179,006	714,006
Go Bond Series 2023	GO 2023 Bonds (44)	Community Center/3.21%	N/A	535,000	182,500	717,500
2009 IL Environmental Protection Agency (IEPA)	Water (61)	Oquawka project/0%	N/A	41,406	0	41,406
TOTAL				$2,216,406	$657,562	$2,873,967

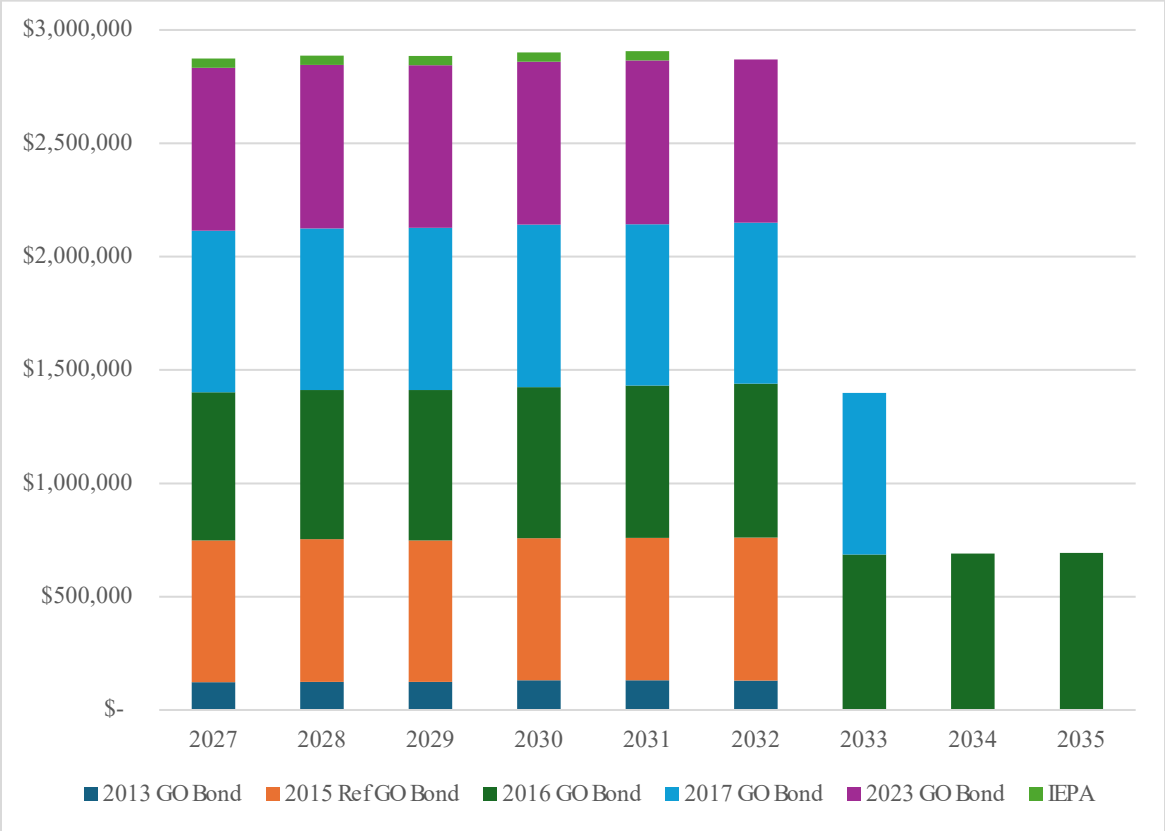
A summary of the revenue source used for the annual debt service payments is provided below.

Debt Series	Debt Service Description	Debt Service Fund Number	Revenue Source to Pay Principal and Interest Payments	Revenue Source Fund Number
2009	Oquawka Water Plant Improvements	61	Water User Fees	61
2013A	Seminary Street Business District	47	Business District Sales Tax	60
2013A	Seminary Street Business District	47	Home Rule Tax	24
2015	Oquawka Water Plant	61	Water User Fees	61
2016	Various Capital Projects	43	Utility Tax	59
2017	Oquawka Water Plant	61	Water User Fees	61
2023	Community Center	44	Home Rule Tax	12

A summary of the current general obligations and the 2009 IEPA loan is provided below.

Debt Series	Original Principal Amount	Principal Remaining as of 1/1/27	Interest Remaining as of 1/1/27	Total Principal & Interest Remaining	Average Remaining Annual Payment	Last Payment
2009	$801,729	$207,029	$0	$207,029	$41,406	2031
2013A	1,390,000	660,000	102,230	762,230	127,038	2032
2015	8,290,000	3,380,000	383,575	3,763,575	627,263	2032
2016	9,600,000	5,180,000	882,313	6,062,313	673,590	2035
2017	8,320,000	4,230,000	766,019	4,996,019	713,717	2033
2023	4,920,000	3,650,000	665,000	4,315,000	719,167	2032
Total	$33,321,729	$17,307,029	$2,799,137	$20,106,166	$2,902,181	

Below is a chart depicting the principal and interest currently outstanding on the City's general obligation and the IEPA loan.



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City of Galesburg 2027 Budget Fund Summary

Fund/Division	Fund/ Division Number	2027 Revenues	Use from Other Sources	2027 Expenditures
General Fund	001			
City Council	105			151,470
City Manager	110			452,360
City Clerk	115			409,645
Human Resources/Benefits	120			286,235
Legal	145			313,505
Contracts and Subsidies	160			1,920,215
Finance	205			1,047,620
Management Information Systems	207			864,395
Building & Grounds	304			647,810
Planning	305			151,090
Inspections	306			1,153,690
Engineering	410			745,265
Fleet Services	445			627,620
Street and Bridge Maintenance	450			2,267,210
Fire and Police Commission	505			34,340
Police	510			10,624,210
School Crossing Guard	525			172,230
Communications and Records	550			2,718,950
Fire	605			9,270,715
Emergency Services	630			-
GENERAL FUND		**33,570,055**	**288,520**	**33,858,575**
SPECIAL REVENUE FUNDS				
Motor Fuel Tax	011	1,418,410	1,310,920	2,729,330
Community Improvements/Infrastructure	012	1,440,840	-	1,381,065
Grants	013	12,491,410	-	12,491,410
City Gas Tax	014	616,560	29,355	645,915
Federal Special Enforcement	015	1,930	-	0
Special Enforcements	016	11,965	52,770	64,735
ETSB	017	144,295	-	144,295
Storm Water Utility	018	795,170	181,235	976,405
Park Fund	019			
Park & Recreation Administration	1905			2,670,480
Park Operation and Maintenance	1915			654,570
Golf Course	1920			1,060,820
Allison Campground	1925			95,245
Lake Storey Beach	1930			86,920
Lake Storey Pavilion	1935			100,400
Recreation Special Programs	1940			179,110
Lakeside Recreation Facility	1945			95,720
Lakeside Water Park	1950			313,890

City of Galesburg 2027 Budget Fund Summary

Fund/Division	Fund/ Division Number	2027 Revenues	Use from Other Sources	2027 Expenditures
Hawthorne Pool	1955			216,830
Hawthorne Gymnasium	1960			51,780
Maintenance of Linwood Cemetery	1965			221,895
Forestry	1975			425,645
Park Fund		5,799,995	373,310	6,173,305
Airport Fund	020	368,755	-	368,755
Foreign Fire	021	71,935	-	71,935
Property Redevelopment	023	1,176,220	15,655	1,191,875
Economic Development	024	5,041,210	-	1,917,095
CDBG Repayment	025	29,720	-	0
UDAG Repayment	026	39,250	644,770	684,020
Public Transportation Services	030			
Handivan	320			1,164,070
County On-Demand	350			751,835
Bus Subsidy	370			1,724,750
		3,648,790	-	3,640,655
Public Transportation Projects	032	9,870	-	8,000
Total Special Revenue Funds		**33,106,325**	**2,608,015**	**32,488,795**
DEBT SERVICE FUNDS				
2016 GO Bond Debt Service	043	654,015	-	654,015
2023 GO Bond Debt	044	718,050	-	718,050
2013A Seminary Street Business District	047	123,480	-	123,480
Total Debt Service Funds		**1,495,545**	**-**	**1,495,545**
CAPITAL PROJECT FUNDS				
TIF IV	049	420,305	-	2,760
TIF V	050	12,395	-	0
Player Fees	051	2,805	-	2,000
2023 GO Bond Capital Expense	052	81,655	2,207,535	2,289,190
Building Repair & Maintenance	053	518,625	-	414,635
Planning Fund	054	183,875	381,125	565,000
TIF VI	055	106,140	-	0
Computer Replacement	057	460,500	77,610	538,110
Vehicle Replacement	058	1,105,700	795,450	1,901,150
Utility Tax Capital Projects	059	1,601,580	-	1,327,485
Seminary Street Business District	060	98,620	-	95,125
Total Capital Project Funds		**4,592,200**	**3,461,720**	**7,135,455**
ENTERPRISE FUNDS				
Water Operations	061	8,741,240	975,055	9,716,295

City of Galesburg 2027 Budget Fund Summary

Fund/Division	Fund/ Division Number	2027 Revenues	Use from Other Sources	2027 Expenditures
Refuse	067	3,739,560	-	3,739,005
Total Enterprise Funds		**12,480,800**	**975,055**	**13,455,300**
INTERNAL SERVICE FUNDS				
Retiree Health	073	972,010	-	972,010
Employee Health	074	5,821,980	-	4,983,140
Risk Management	078	1,387,815	108,790	1,496,605
Total Internal Service Funds		**8,181,805**	**108,790**	**7,451,755**
TRUST/PENSION FUNDS				
OPEB Trust	085	1,107,260	-	1,107,260
Total Trust/Pension Funds		**1,107,260**	**-**	**1,107,260**
PERMANENT FUNDS				
Linwood Cemetery	088	2,300	-	2,300
East Linwood Cemetery	089	28,800	-	28,800
Total Permanent Funds		**31,100**	**-**	**31,100**
COMPONENT UNIT				
Galesburg Public Library	900	2,812,695	-	2,812,695
Galesburg Library Computer Replacement	910	-	30,000	30,000
Total Component Unit		**2,812,695**	**30,000**	**2,842,695**
Grand Total - All Funds		**$ 97,377,785**	**$ 7,472,100**	**$ 99,866,480**

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City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
General				
Taxes	29,010,650	28,245,340	27,011,057	26,543,316
Licenses and Permits	481,295	446,090	450,470	446,597
Fines and Costs	343,515	384,425	351,421	389,954
Use of Money & Property	873,625	1,005,440	1,137,673	1,332,755
Intergovernmental Revenue	1,416,750	1,520,950	1,348,866	1,427,941
Charges for Current Services	1,379,220	1,273,835	1,724,907	1,226,058
Other Revenue	65,000	62,000	60,511	71,110
Transfer From Other Funds	-	-	122,073	-
Revenue	**33,570,055**	**32,938,080**	**32,206,977**	**31,437,731**
Personnel Services	27,611,165	26,818,330	27,425,341	25,908,258
Contractual Services	3,264,750	3,210,690	3,121,171	2,606,399
Commodities	798,525	741,895	774,933	933,560
Capital Outlay	-	-	96,199	-
Other Charges	2,184,135	2,306,340	1,265,414	3,101,500
Expense	**33,858,575**	**33,077,255**	**32,683,058**	**32,549,718**
General	**(288,520)**	**(139,175)**	**(476,080)**	**(1,111,988)**
Motor Fuel Tax				
Use of Money & Property	68,410	92,230	121,994	103,101
Intergovernmental Revenue	1,350,000	1,392,355	1,379,997	1,345,724
Revenue	**1,418,410**	**1,484,585**	**1,501,991**	**1,448,825**
Contractual Services	1,470,000	950,000	1,261,995	67,294
Commodities	410,000	405,000	336,514	337,035
Capital Outlay	-	-	54,706	144,979
Other Charges	849,330	-	-	-
Expense	**2,729,330**	**1,355,000**	**1,653,215**	**549,309**
Motor Fuel Tax	**(1,310,920)**	**129,585**	**(151,224)**	**899,517**
Community Improvements/Infrast				
Taxes	1,418,210	1,311,390	1,300,332	1,186,135
Use of Money & Property	22,630	34,000	46,456	35,868
Revenue	**1,440,840**	**1,345,390**	**1,346,788**	**1,222,003**
Contractual Services	-	60,500	393,775	720
Commodities	-	357,350	44,774	18,403
Capital Outlay	85,000	24,000	294,199	-
Other Charges	1,296,065	869,260	852,766	722,851
Expense	**1,381,065**	**1,311,110**	**1,585,513**	**741,974**
Community Improvements/Infrast	**59,775**	**34,280**	**(238,725)**	**480,029**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Grants				
Intergovernmental Revenue	9,033,515	5,656,840	2,769,197	2,066,536
Transfer From Other Funds	3,457,895	2,340,060	1,182,904	424,031
Reimbursement from Others	-	-	16,993	-
Revenue	**12,491,410**	**7,996,900**	**3,969,095**	**2,490,567**
Personnel Services	-	-	3,887	13,468
Contractual Services	1,952,885	969,100	321,155	291,418
Commodities	-	230,000	39,206	13,610
Capital Outlay	10,053,845	5,850,560	3,418,396	1,234,140
Other Charges	484,680	947,240	522,193	1,350,318
Expense	**12,491,410**	**7,996,900**	**4,304,838**	**2,902,954**
Grants	**-**	**-**	**(335,743)**	**(412,387)**
City Gas Tax				
Taxes	610,000	620,000	616,093	624,601
Use of Money & Property	6,560	11,370	13,920	13,262
Intergovernmental Revenue	-	-	-	8,966
Charges for Current Services	-	-	447	684
Other Revenue	-	-	-	27,641
Reimbursement from Others	-	-	-	66,303
Revenue	**616,560**	**631,370**	**630,460**	**741,457**
Personnel Services	283,135	273,165	248,446	231,936
Contractual Services	189,580	187,520	111,692	111,778
Commodities	173,200	191,700	185,417	164,560
Capital Outlay	-	-	33,479	65,303
Other Charges	-	2,460	165,000	-
Expense	**645,915**	**654,845**	**744,034**	**573,577**
City Gas Tax	**(29,355)**	**(23,475)**	**(113,574)**	**167,880**
Federal Special Enforcement				
Use of Money & Property	1,930	1,720	2,442	816
Intergovernmental Revenue	-	-	13,405	21,873
Revenue	**1,930**	**1,720**	**15,847**	**22,689**
Contractual Services	-	-	4,520	11,129
Commodities	-	-	11,327	11,510
Expense	**-**	**-**	**15,847**	**22,639**
Federal Special Enforcement	**1,930**	**1,720**	**-**	**51**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Special Enforcement				
Fines and Costs	-	2,000	1,177	159
Use of Money & Property	11,965	17,830	22,460	27,739
Intergovernmental Revenue	-	-	8,086	13,482
Other Revenue	-	-	32	3,365
Revenue	**11,965**	**19,830**	**31,755**	**44,745**
Contractual Services	13,735	12,585	42,092	15,996
Commodities	51,000	38,745	69,350	9,598
Other Charges	-	-	-	1,000
Expense	**64,735**	**51,330**	**111,441**	**26,594**
Special Enforcement	**(52,770)**	**(31,500)**	**(79,686)**	**18,151**
911 Communications				
Intergovernmental Revenue	144,295	152,010	119,423	132,678
Revenue	**144,295**	**152,010**	**119,423**	**132,678**
Personnel Services	144,295	150,750	119,423	132,678
Other Charges	-	1,260	-	-
Expense	**144,295**	**152,010**	**119,423**	**132,678**
911 Communications	**-**	**-**	**-**	**-**
Storm Water Utility				
Taxes	760,420	774,110	751,458	741,000
Use of Money & Property	32,150	28,175	38,922	46,297
Intergovernmental Revenue	2,600	7,600	2,797	11,206
Other Revenue	-	-	-	600
Revenue	**795,170**	**809,885**	**793,177**	**799,103**
Personnel Services	337,665	473,985	389,918	456,755
Contractual Services	192,510	282,295	11,471	160,262
Commodities	96,230	94,395	57,480	78,446
Capital Outlay	300,000	450,000	-	217,166
Other Charges	50,000	45,040	76,029	36,960
Expense	**976,405**	**1,345,715**	**534,899**	**949,588**
Storm Water Utility	**(181,235)**	**(535,830)**	**258,278**	**(150,485)**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Parks & Recreation				
Taxes	4,144,375	4,086,670	4,474,182	4,394,654
Use of Money & Property	1,563,720	1,573,915	1,528,171	1,540,195
Charges for Current Services	38,000	35,000	42,734	37,822
Other Revenue	34,100	34,500	197,218	136,760
Transfer From Other Funds	19,800	12,500	19,110	18,595
Reimbursement from Others	-	-	584	323
Revenue	**5,799,995**	**5,742,585**	**6,261,999**	**6,128,349**
Personnel Services	3,523,295	3,192,750	3,218,036	2,955,870
Contractual Services	1,441,050	1,405,550	1,742,634	1,856,558
Commodities	665,345	653,885	694,924	711,565
Capital Outlay	-	-	122,875	80,000
Other Charges	543,615	616,550	943,541	436,254
Expense	**6,173,305**	**5,868,735**	**6,722,010**	**6,040,247**
Parks & Recreation	**(373,310)**	**(126,150)**	**(460,011)**	**88,102**
Airport Operations				
Taxes	5,945	5,280	3,208	1,851
Use of Money & Property	291,510	283,545	236,667	291,984
Intergovernmental Revenue	-	-	50,629	95,328
Charges for Current Services	-	-	45	30
Transfer From Other Funds	71,300	89,465	116,015	-
Reimbursement from Others	-	-	-	45
Revenue	**368,755**	**378,290**	**406,564**	**389,237**
Personnel Services	109,195	143,595	125,801	137,476
Contractual Services	65,110	61,375	57,973	76,361
Commodities	117,450	103,770	159,667	121,216
Capital Outlay	-	-	9,910	-
Other Charges	77,000	69,550	53,214	29,803
Expense	**368,755**	**378,290**	**406,564**	**364,856**
Airport Operations	**-**	**-**	**-**	**24,382**
Foreign Fire				
Use of Money & Property	5,275	5,810	7,692	9,295
Intergovernmental Revenue	66,660	62,000	84,586	75,570
Revenue	**71,935**	**67,810**	**92,278**	**84,864**
Contractual Services	29,735	25,825	10,780	4,864
Commodities	42,200	41,960	86,414	54,043
Other Charges	-	-	518	-
Expense	**71,935**	**67,785**	**97,712**	**58,907**
Foreign Fire	**-**	**25**	**(5,434)**	**25,958**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Property Redevelopment				
Use of Money & Property	1,220	3,340	3,706	29,309
Intergovernmental Revenue	-	-	471,301	90,699
Charges for Current Services	500,000	500,000	382,486	71,216
Other Revenue	-	-	438	5,177
Transfer From Other Funds	675,000	362,500	323,403	289,121
Revenue	**1,176,220**	**865,840**	**1,181,333**	**485,522**
Personnel Services	32,695	32,015	30,724	28,957
Contractual Services	506,180	506,120	691,619	922,024
Capital Outlay	-	-	-	813
Other Charges	653,000	615,920	488,036	339,648
Expense	**1,191,875**	**1,154,055**	**1,210,378**	**1,291,442**
Property Redevelopment	**(15,655)**	**(288,215)**	**(29,045)**	**(805,920)**
Economic Development				
Taxes	1,418,210	1,311,390	1,300,332	1,186,135
Use of Money & Property	123,000	163,215	289,259	315,088
Other Revenue	3,500,000	-	7,398	5,683
Revenue	**5,041,210**	**1,474,605**	**1,596,989**	**1,506,906**
Personnel Services	225,185	225,520	175,336	148,302
Contractual Services	305,490	307,000	308,796	274,160
Commodities	-	-	56	-
Capital Outlay	-	-	158,445	-
Other Charges	1,386,420	1,311,120	1,396,195	586,913
Expense	**1,917,095**	**1,843,640**	**2,038,827**	**1,009,375**
Economic Development	**3,124,115**	**(369,035)**	**(441,838)**	**497,531**
CDBG Repayment				
Use of Money & Property	29,720	26,860	40,310	37,557
Revenue	**29,720**	**26,860**	**40,310**	**37,557**
Other Charges	-	-	5,140	-
Expense	**-**	**-**	**5,140**	**-**
CDBG Repayment	**29,720**	**26,860**	**35,170**	**37,557**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
UDAG Repayment				
Use of Money & Property	39,250	49,785	62,945	83,522
Revenue	**39,250**	**49,785**	**62,945**	**83,522**
Personnel Services	-	-	-	25,694
Contractual Services	21,520	21,480	17,578	27,709
Capital Outlay	-	-	300,000	-
Other Charges	662,500	662,500	232,729	198,209
Expense	**684,020**	**683,980**	**550,307**	**251,612**
UDAG Repayment	**(644,770)**	**(634,195)**	**(487,362)**	**(168,090)**
Public Transportation Services				
Use of Money & Property	112,530	101,325	96,186	105,517
Intergovernmental Revenue	3,309,135	2,347,755	1,867,998	2,209,850
Transfer From Other Funds	227,125	628,555	479,753	389,902
Reimbursement from Others	-	-	-	720
Revenue	**3,648,790**	**3,077,635**	**2,443,937**	**2,705,989**
Personnel Services	2,694,215	2,114,095	1,915,972	1,783,649
Contractual Services	563,110	518,960	443,054	398,860
Commodities	382,615	377,390	247,938	283,900
Other Charges	715	67,190	622	10,574
Expense	**3,640,655**	**3,077,635**	**2,607,586**	**2,476,983**
Public Transportation Services	**8,135**	**-**	**(163,649)**	**229,006**
Public Transportation Projects				
Use of Money & Property	1,870	3,085	3,910	4,377
Other Revenue	8,000	8,000	5,000	-
Transfer From Other Funds	-	-	-	10,356
Revenue	**9,870**	**11,085**	**8,910**	**14,732**
Contractual Services	8,000	8,000	34,672	6,452
Commodities	-	-	(227)	215
Other Charges	-	-	1,319	-
Expense	**8,000**	**8,000**	**35,764**	**6,666**
Public Transportation Projects	**1,870**	**3,085**	**(26,854)**	**8,066**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
2016 GO Bond Debt Service				
Use of Money & Property	-	-	2	-
Transfer From Other Funds	654,015	653,415	652,029	645,231
Revenue	**654,015**	**653,415**	**652,031**	**645,231**
Contractual Services	550	700	518	518
Other Charges	653,465	652,715	651,513	644,713
Expense	**654,015**	**653,415**	**652,031**	**645,231**
2016 GO Bond Debt Service	**-**	**-**	**-**	**-**
2023 GO Bond Debt				
Use of Money & Property	-	-	2	-
Transfer From Other Funds	718,050	718,700	717,766	712,851
Revenue	**718,050**	**718,700**	**717,768**	**712,851**
Contractual Services	550	700	518	518
Other Charges	717,500	718,000	717,250	712,333
Expense	**718,050**	**718,700**	**717,768**	**712,851**
2023 GO Bond Debt	**-**	**-**	**-**	**-**
Business Dstrct 2013A GO Bonds				
Use of Money & Property	-	-	-	2
Transfer From Other Funds	123,480	122,080	120,430	118,550
Revenue	**123,480**	**122,080**	**120,430**	**118,552**
Contractual Services	1,000	1,000	950	950
Other Charges	122,480	121,080	119,480	117,680
Expense	**123,480**	**122,080**	**120,430**	**118,630**
Business Dstrct 2013A GO Bonds	**-**	**-**	**-**	**(78)**
TIF IV				
Taxes	384,950	377,400	408,936	388,145
Use of Money & Property	35,355	42,525	57,925	55,953
Reimbursement from Others	-	-	-	750
Revenue	**420,305**	**419,925**	**466,861**	**444,848**
Contractual Services	2,760	457,730	3,943	88,996
Capital Outlay	-	-	150,000	-
Other Charges	-	60,000	217,743	264,817
Expense	**2,760**	**517,730**	**371,686**	**353,813**
TIF IV	**417,545**	**(97,805)**	**95,175**	**91,035**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
TIF V				
Taxes	10,100	8,530	11,077	11,861
Use of Money & Property	2,295	2,270	3,070	2,724
Revenue	**12,395**	**10,800**	**14,147**	**14,585**
TIF V	**12,395**	**10,800**	**14,147**	**14,585**
Players Fields Capital Imp				
Use of Money & Property	2,805	3,385	3,418	2,797
Revenue	**2,805**	**3,385**	**3,418**	**2,797**
Contractual Services	-	-	1,340	36
Commodities	2,000	2,400	-	1,283
Expense	**2,000**	**2,400**	**1,340**	**1,318**
Players Fields Capital Imp	**805**	**985**	**2,078**	**1,479**
2023 GO Bond Capital Expense				
Use of Money & Property	81,655	101,540	133,524	218,718
Revenue	**81,655**	**101,540**	**133,524**	**218,718**
Contractual Services	1,500	2,000	1,500	2,240,084
Other Charges	2,287,690	2,640,000	300,000	-
Expense	**2,289,190**	**2,642,000**	**301,500**	**2,240,084**
	(2,207,535)	**(2,540,460)**	**(167,976)**	**(2,021,366)**
2023 GO Bond Capital Expense	**(2,207,535)**	**(2,540,460)**	**(167,976)**	**(2,021,366)**
Building Repair & Maintenance				
Use of Money & Property	119,955	113,225	146,934	159,255
Transfer From Other Funds	398,670	362,500	71,400	261,821
Revenue	**518,625**	**475,725**	**218,334**	**421,076**
Contractual Services	164,635	185,175	19,264	111,796
Commodities	-	30,650	11,800	-
Capital Outlay	250,000	805,245	-	62,910
Expense	**414,635**	**1,021,070**	**31,064**	**174,707**
Building Repair & Maintenance	**103,990**	**(545,345)**	**187,270**	**246,369**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Planning Fund				
Use of Money & Property	183,875	169,215	225,418	270,070
Other Revenue	-	-	1,099	-
Transfer From Other Funds	-	-	-	1,000,000
Reimbursement from Others	-	-	-	5,000
Revenue	**183,875**	**169,215**	**226,516**	**1,275,070**
Contractual Services	385,000	575,000	32,342	2,890
Commodities	30,000	20,000	15,045	55,654
Capital Outlay	-	125,000	529,059	1,437,610
Other Charges	150,000	76,000	106,067	134,423
Expense	**565,000**	**796,000**	**682,514**	**1,630,578**
Planning Fund	**(381,125)**	**(626,785)**	**(455,997)**	**(355,508)**
TIF VI				
Taxes	101,000	80,800	93,786	75,729
Use of Money & Property	5,140	2,170	3,839	1,510
Revenue	**106,140**	**82,970**	**97,625**	**77,239**
TIF VI	**106,140**	**82,970**	**97,625**	**77,239**
TIF East Main				
Computer Replacement				
Use of Money & Property	51,800	51,835	69,729	73,700
Intergovernmental Revenue	-	-	-	113,069
Transfer From Other Funds	408,700	268,700	310,320	205,560
Revenue	**460,500**	**320,535**	**380,049**	**392,329**
Contractual Services	135,825	1,000	1,439	11,273
Commodities	272,820	148,370	132,821	84,470
Capital Outlay	129,465	-	-	-
Other Charges	-	130,000	-	-
Expense	**538,110**	**279,370**	**134,260**	**95,743**
Computer Replacement	**(77,610)**	**41,165**	**245,790**	**296,585**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Vehicle Replacement				
Use of Money & Property	180,300	142,355	196,954	246,065
Other Revenue	-	-	288,284	32,150
Transfer From Other Funds	925,400	844,500	568,200	1,070,457
Reimbursement from Others	-	-	10,000	8,830
Revenue	**1,105,700**	**986,855**	**1,063,438**	**1,357,502**
Contractual Services	480	3,000	3,855	3,597
Commodities	24,000	-	8,591	34,377
Capital Outlay	1,546,680	377,870	635,297	2,985,542
Other Charges	329,990	286,830	286,888	-
Expense	**1,901,150**	**667,700**	**934,631**	**3,023,516**
Vehicle Replacement	**(795,450)**	**319,155**	**128,807**	**(1,666,013)**
Utility Tax Capital Projects				
Taxes	1,543,880	1,571,680	1,525,688	1,504,455
Use of Money & Property	57,700	69,185	93,348	102,158
Transfer From Other Funds	-	-	76,029	-
Revenue	**1,601,580**	**1,640,865**	**1,695,066**	**1,606,613**
Contractual Services	150,480	351,000	153,264	86,687
Commodities	-	634,630	-	1,339
Capital Outlay	522,715	-	286,455	225
Other Charges	654,290	659,890	1,303,567	1,233,998
Expense	**1,327,485**	**1,645,520**	**1,743,286**	**1,322,248**
Utility Tax Capital Projects	**274,095**	**(4,655)**	**(48,220)**	**284,365**
Seminary St Business District				
Taxes	97,920	71,150	74,594	61,457
Use of Money & Property	700	705	1,063	856
Revenue	**98,620**	**71,855**	**75,657**	**62,313**
Other Charges	95,125	70,450	76,569	52,983
Expense	**95,125**	**70,450**	**76,569**	**52,983**
Seminary St Business District	**3,495**	**1,405**	**(911)**	**9,329**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Water Operations				
Use of Money & Property	8,019,940	7,823,590	8,307,945	7,958,394
Charges for Current Services	78,300	72,300	98,425	79,686
Other Revenue	260,000	250,000	281,842	260,107
Other Financing Source	383,000	328,485	3,977,129	-
Revenue	**8,741,240**	**8,474,375**	**12,665,340**	**8,298,187**
Personnel Services	2,808,775	2,780,100	3,293,580	2,050,773
Contractual Services	4,271,270	2,117,215	1,865,231	1,742,337
Commodities	1,179,380	1,105,650	759,006	639,635
Other Charges	1,456,870	1,525,085	1,506,070	1,461,764
Expense	**9,716,295**	**7,528,050**	**7,423,887**	**5,894,509**
Water Operations	**(975,055)**	**946,325**	**5,241,454**	**2,403,677**
Refuse				
Use of Money & Property	88,105	88,445	104,017	108,825
Charges for Current Services	3,651,455	3,526,140	3,252,147	3,178,696
Other Revenue	-	-	22	34
Revenue	**3,739,560**	**3,614,585**	**3,356,186**	**3,287,555**
Personnel Services	52,625	52,550	50,216	52,610
Contractual Services	3,682,180	3,558,340	3,306,967	3,130,825
Other Charges	4,200	4,200	(43,279)	(4,237)
Expense	**3,739,005**	**3,615,090**	**3,313,904**	**3,179,198**
Refuse	**555**	**(505)**	**42,281**	**108,357**
Retiree Health				
Use of Money & Property	3,600	-	-	-
Charges for Current Services	915,440	789,650	-	-
Other Revenue	18,735	-	-	-
Transfer From Other Funds	34,235	363,280	-	-
Revenue	**972,010**	**1,152,930**	**-**	**-**
Contractual Services	972,010	1,152,930	-	-
Expense	**972,010**	**1,152,930**	**-**	**-**
Retiree Health	**-**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Employee Health				
Use of Money & Property	23,690	-	-	-
Charges for Current Services	5,696,415	5,442,465	-	-
Other Revenue	98,365	331,800	-	-
Transfer From Other Funds	3,510	438,655	-	-
Revenue	**5,821,980**	**6,212,920**	**-**	**-**
Personnel Services	49,630	47,550	-	-
Contractual Services	4,898,720	5,055,290	-	-
Commodities	250	250	-	-
Other Charges	34,540	274,325	-	-
Expense	**4,983,140**	**5,377,415**	**-**	**-**
Employee Health	**838,840**	**835,505**	**-**	**-**
Risk Management				
Use of Money & Property	69,765	77,295	107,634	100,870
Charges for Current Services	1,318,050	1,255,670	1,253,490	1,128,345
Other Revenue	-	-	72,718	18,328
Reimbursement from Others	-	-	2,109	3,632
Other Financing Source	-	-	70,045	36,152
Revenue	**1,387,815**	**1,332,965**	**1,505,996**	**1,287,328**
Personnel Services	57,570	55,195	77,680	111,116
Contractual Services	1,438,730	1,390,440	1,163,429	1,341,430
Commodities	-	-	12,243	15,338
Other Charges	305	5,060	381	15,686
Expense	**1,496,605**	**1,450,695**	**1,253,733**	**1,483,570**
Risk Management	**(108,790)**	**(117,730)**	**252,263**	**(196,243)**
OPEB Trust				
Use of Money & Property	-	-	424,186	304,603
Charges for Current Services	1,107,260	149,820	1,251,271	1,186,475
Revenue	**1,107,260**	**149,820**	**1,675,457**	**1,491,078**
Personnel Services	1,105,260	147,820	1,100,927	1,039,884
Contractual Services	2,000	2,000	2,270	1,922
Expense	**1,107,260**	**149,820**	**1,103,197**	**1,041,806**
OPEB Trust	**-**	**-**	**572,260**	**449,272**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Linwood Cemetery Trust				
Use of Money & Property	2,300	1,875	10,852	6,578
Revenue	**2,300**	**1,875**	**10,852**	**6,578**
Contractual Services	2,300	1,875	1,041	1,086
Other Charges	-	-	2,414	2,378
Expense	**2,300**	**1,875**	**3,455**	**3,465**
Linwood Cemetery Trust	**-**	**-**	**7,397**	**3,113**
East Linwood Cemetery Trust				
Use of Money & Property	16,100	14,020	77,796	42,448
Other Revenue	12,700	13,000	10,760	13,050
Revenue	**28,800**	**27,020**	**88,556**	**55,498**
Contractual Services	9,000	1,200	8,091	6,148
Other Charges	19,800	12,500	16,696	16,216
Expense	**28,800**	**13,700**	**24,787**	**22,365**
East Linwood Cemetery Trust	**-**	**13,320**	**63,769**	**33,133**
Public Library				
Taxes	2,207,360	2,132,270	1,963,575	1,880,104
Licenses and Permits	1,000	1,000	2,682	2,097
Fines and Costs	-	100	106	201
Use of Money & Property	11,000	20,000	40,662	42,460
Intergovernmental Revenue	51,000	44,300	44,327	82,690
Charges for Current Services	1,000	1,000	2,188	1,573
Other Revenue	407,450	11,700	18,378	21,425
Transfer From Other Funds	-	-	511,525	1,019,917
Reimbursement from Others	133,885	149,400	77,699	11,799
Revenue	**2,812,695**	**2,359,770**	**2,661,143**	**3,062,265**
Personnel Services	1,585,895	1,589,480	1,422,247	1,284,635
Contractual Services	455,680	416,400	447,400	353,505
Commodities	225,520	250,500	213,608	275,821
Other Charges	545,600	103,390	1,022,642	1,016,334
Expense	**2,812,695**	**2,359,770**	**3,105,897**	**2,930,295**
Public Library	**-**	**-**	**(444,754)**	**131,971**

City of Galesburg

2027 Proposed Budget Summary by Category with 2026 Adopted and 2024-2025 Actual

Description	2027 Requested	2026 Adopted	2025 Actual	2024 Actual
Library Working Cash				
Use of Money & Property	-	-	1,299	3,355
Transfer From Other Funds	-	33,830	-	66,000
Revenue	**-**	**33,830**	**1,299**	**69,355**
Other Charges	-	-	67,000	93,917
Expense	**-**	**-**	**67,000**	**93,917**
Library Working Cash	**-**	**33,830**	**(65,701)**	**(24,562)**
Library Computer Replacement				
Commodities	30,000	-	-	-
Expense	**30,000**	**-**	**-**	**-**
Library Computer Replacement	**(30,000)**	**-**	**-**	**-**
Library Long Term Capital				
Taxes	-	-	-	40,000
Fines and Costs	-	-	-	1,574
Use of Money & Property	-	-	3,357	69,612
Intergovernmental Revenue	-	-	-	6,149,303
Other Revenue	-	-	-	4,401
Transfer From Other Funds	-	-	1,000,000	1,254,000
Reimbursement from Others	-	-	135,687	684,062
Revenue	**-**	**-**	**1,139,044**	**8,202,952**
Contractual Services	-	-	4,180	282,841
Commodities	-	-	-	1,443,313
Capital Outlay	-	-	-	1,225,582
Other Charges	-	-	244,525	5,554,838
Expense	**-**	**-**	**248,705**	**8,506,573**
Library Long Term Capital	**-**	**-**	**890,339**	**(303,621)**
Capital Improvement/Developmnt				
Use of Money & Property	-	-	4,770	8,178
Transfer From Other Funds	-	40,000	-	196,000
Revenue	**-**	**40,000**	**4,770**	**204,178**
Other Charges	-	-	200,000	196,000
Expense	**-**	**-**	**200,000**	**196,000**
Capital Improvement/Developmnt	**-**	**40,000**	**(195,230)**	**8,178**
Revenue Total	**97,377,785**	**86,252,220**	**82,182,813**	**83,785,101**
Expense Total	**99,866,480**	**89,823,275**	**70,020,458**	**75,808,815**
Grand Total	**(2,488,695)**	**(3,571,055)**	**12,162,356**	**7,976,286**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
001	**General**				
	Taxes				
001-0000-30010-00	Property Tax	9,030,145	8,607,705	8,185,478	7,961,650
001-0000-30011-00	SSA #1 Property Tax	166,875	172,115	169,597	159,063
001-0000-30020-00	Replacement Tax	1,600,045	1,369,295	1,277,801	1,503,246
001-0000-30030-00	State Income Tax	5,673,895	5,402,995	5,170,392	4,914,634
001-0000-30040-00	Sales Tax	5,646,160	6,104,100	6,032,714	5,541,464
001-0000-30043-00	Local Use Tax	293,640	191,740	308,826	907,838
001-0000-30050-00	Home Rule Tax	3,954,975	3,835,485	3,352,526	3,097,199
001-0000-30060-00	Food & Beverage Tax	1,998,645	1,881,185	1,863,417	1,821,311
001-0000-30090-00	Video Gambling Tax	627,520	665,720	633,808	615,037
001-0000-30100-00	Municipal Auto Rental Tax	18,750	15,000	16,499	21,876
	Taxes	**29,010,650**	**28,245,340**	**27,011,057**	**26,543,316**
	Licenses and Permits				
001-0000-31010-00	Liquor Licenses	242,000	232,000	234,847	230,684
001-0000-31015-00	Gaming License	64,000	54,900	56,475	49,221
001-0000-31020-00	Entertainment Permits	-	-	1,300	1,400
001-0000-31021-00	Adult Establishment Licenses	1,000	1,000	1,000	810
001-0000-31030-00	Sidewalk Cafe Licenses	875	900	800	800
001-0000-31035-00	Tree Service Provider Regstrtn	750	750	700	900
001-0000-31040-00	General Contractor Registratn	26,000	22,500	21,000	23,000
001-0000-31042-00	Excavator Registration	4,000	3,000	3,200	2,700
001-0000-31045-00	Heating Contractor Licenses	6,000	5,125	4,800	5,300
001-0000-31050-00	Electric Contracor Licenses	1,875	1,250	1,233	1,270
001-0000-31055-00	Demolition Contractor License	1,500	1,875	2,100	1,500
001-0000-31070-00	Taxi Cab Company Permits	165	55	200	50
001-0000-31080-00	Taxi Cab Individual Licenses	110	275	350	550
001-0000-31100-00	Wrecker Registration	875	1,000	800	725
001-0000-31120-00	Animal Control Licenses	35,000	33,500	35,493	34,490
001-0000-31200-00	Mobile Home Park Permits	5,135	4,200	2,600	3,610
001-0000-31300-00	Rental Housing Registration	76,000	67,500	68,228	68,737
001-0000-31900-00	Misc Licenses & Permits	16,010	16,260	15,345	20,850
	Licenses and Permits	**481,295**	**446,090**	**450,470**	**446,597**
	Fines and Costs				
001-0000-32010-00	Fines and Costs	61,345	100,000	72,309	78,229
001-0000-32015-00	Vehicle Impound Fees	148,970	150,625	144,615	162,000
001-0000-32020-00	Administrative Tickets	3,700	11,000	4,239	5,705
001-0000-32022-00	Finance Administrative Fines	3,000	1,500	2,244	1,608
001-0000-32030-00	Fire Department Fines	50	100	50	50
001-0000-32035-00	Clerk Adminstrative Fines	3,500	4,000	2,556	4,044
001-0000-32040-00	Non-Moving Traffic Violations	5,500	6,500	5,005	6,800
001-0000-32100-00	Adjudication Court Costs	17,900	20,000	16,125	20,850
001-0000-32120-00	Police Adjudication Fines	20,000	20,000	11,980	33,280
001-0000-32122-00	Finance Adjudication Fines	6,500	7,500	15,400	8,225
001-0000-32125-00	General Adjudication Fines	45,000	38,000	51,800	36,488
001-0000-32130-00	Fire Adjudication Fines	150	200	100	75
001-0000-32135-00	Clerk Adjudication Fines	25,400	23,000	23,723	30,325
001-0000-32145-00	CD Adjudication Fines	2,500	2,000	1,275	2,275
	Fines and Costs	**343,515**	**384,425**	**351,421**	**389,954**
	Use of Money & Property				
001-0000-33010-00	Interest Income on Investments	327,070	401,530	500,549	672,629
001-0000-33012-00	Unrealized Gain on Investment	-	-	-	(14,069)
001-0000-33018-00	Interest Income-Leases	-	-	1,315	1,354
001-0000-33020-00	Interest on Loans	55	495	7,637	9,204
001-0000-33100-00	Rental of Property	22,090	21,810	7,901	6,852
001-0000-33105-00	Site Management	100,000	95,000	115,263	95,786

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
001-0000-33400-00	Franchise Fees	203,760	234,025	236,311	276,622
001-0000-33425-00	Telecommunication Infrast Fee	213,000	246,010	261,754	278,010
001-0000-33650-00	Information Services	5,400	5,070	4,700	4,560
001-0000-33865-00	General Fund Pop Commission	2,250	1,500	2,243	1,732
001-0000-33900-00	Miscellaneous Revenue	-	-	-	76
	Use of Money & Property	**873,625**	**1,005,440**	**1,137,673**	**1,332,755**
	Intergovernmental Revenue				
001-0000-35100-00	Fed Operate Assist Grants	-	20,000	23,417	23,417
001-0000-35300-00	State Operate Assist Grant	-	-	1,583	12,583
001-0000-35315-00	Federal Reimbursements	-	-	291	1,549
001-0000-35325-00	State Reimbursements	24,300	48,000	42,310	59,472
001-0000-35360-00	Maintenance of State Highways	85,000	84,400	85,049	84,372
001-0000-35370-00	Maintenance of Traffic Signals	15,000	12,000	27,962	11,738
001-0000-35450-00	Fire Training Act	-	-	3,335	24,776
001-0000-35640-00	Pub Saf Bldg Comm/Records	1,088,515	1,139,085	951,533	1,001,786
001-0000-35800-00	Ambulance Dispatch Fee	19,975	19,975	19,975	19,975
001-0000-35850-00	Crossing Guards	86,170	85,595	87,335	68,628
001-0000-35855-00	School Liaison Officer	84,290	97,795	92,981	105,549
001-0000-35900-00	Misc Intergovernmental Rev	13,500	14,100	13,094	14,095
	Intergovernmental Revenue	**1,416,750**	**1,520,950**	**1,348,866**	**1,427,941**
	Charges for Current Services				
001-0000-36010-00	Building Permits	100,000	100,000	321,064	118,384
001-0000-36020-00	Electrical Inspection Permits	55,000	50,000	135,960	84,576
001-0000-36030-00	Plumbing/Sewer Install Permits	12,000	15,000	33,820	16,621
001-0000-36040-00	Heating Installation Permits	12,000	15,000	43,688	34,402
001-0000-36050-00	Sewer Excavation Permits	8,000	8,000	8,160	10,775
001-0000-36070-00	Moving/Wrecking Permits	1,500	1,500	1,558	4,057
001-0000-36100-00	Sidewalk/Street Permits	3,500	4,000	3,900	4,734
001-0000-36120-00	Weed Cleaning/Removals	135,000	135,000	190,831	127,408
001-0000-36125-00	Demolitions	-	-	-	55
001-0000-36255-00	Garage Services	40,000	52,000	43,483	48,152
001-0000-36400-00	Fire Protection Services	-	-	3,800	1,275
001-0000-36410-00	Fire Prevention Permits	11,935	13,575	11,980	13,055
001-0000-36420-00	False Alarm Permit Fees	52,000	35,000	51,400	38,775
001-0000-36430-00	Fire Protection Cntrctl Srvces	10,000	10,000	10,222	10,222
001-0000-36440-00	Fire Extrication Services	500	1,500	1,659	10,270
001-0000-36500-00	Zoning Appeals	2,000	2,500	1,750	1,850
001-0000-36600-00	Reproduced Documents Fee	750	1,500	530	901
001-0000-36610-00	Subdivision Fees	1,200	1,200	1,950	1,650
001-0000-36860-00	Pub Works Mtce/Overhead	1,500	1,200	1,632	1,410
001-0000-36864-00	Property Maintenance Admin Fee	30,000	30,000	31,120	28,960
001-0000-36865-00	Property Maintenace Lien Fee	45,000	45,000	57,203	45,408
001-0000-36870-00	Penalties/Accounting Services	19,330	19,330	37,296	22,678
001-0000-36875-00	Administrative Fee	837,780	732,330	731,854	600,303
001-0000-36883-00	Third Party Collection Fee	-	-	-	25
001-0000-36900-00	Misc Chgs - Current Services	225	200	47	113
	Charges for Current Services	**1,379,220**	**1,273,835**	**1,724,907**	**1,226,058**
	Other Revenue				
001-0000-37050-00	Sale of Property	10,000	5,000	8,587	13,254
001-0000-37100-00	Private Contribs/Donations	-	-	3,085	-
001-0000-37110-00	Cont./Donation - Fire	-	-	-	201
001-0000-37850-00	Accident Report Revenue	5,000	5,000	5,515	5,035
001-0000-37900-00	Misc Other Revenue	50,000	52,000	43,324	52,621
	Other Revenue	**65,000**	**62,000**	**60,511**	**71,110**
	Transfer From Other Funds				
001-0000-38013-00	Grant Transfer From	-	-	122,073	-

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Transfer From Other Funds	**-**	**-**	**122,073**	**-**
	Revenue	**33,570,055**	**32,938,080**	**32,206,977**	**31,437,731**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0105	**City Council**				
	Personnel Services				
001-0105-41000-00	Regular Employees	47,000	47,000	47,000	47,000
001-0105-48200-00	Social Security Contributions	3,595	3,600	3,595	3,595
	Personnel Services	**50,595**	**50,600**	**50,596**	**50,596**
	Contractual Services				
001-0105-51000-00	Professional Services	65,705	63,215	61,105	79,445
001-0105-54000-00	Telecommunications	5,570	6,670	4,810	4,684
001-0105-54500-00	Training and Travel	11,000	10,000	9,811	7,307
001-0105-55000-00	Dues & Subscriptions	2,000	2,000	2,000	2,000
001-0105-55800-00	Maint of Computer Equipment	-	-	107	58
001-0105-58500-00	Receptions & Office Functions	850	350	300	149
	Contractual Services	**85,125**	**82,235**	**78,133**	**93,642**
	Commodities				
001-0105-61000-00	Office Supplies	750	350	607	368
001-0105-61800-00	Minor Furniture	-	14,500	-	13,305
	Commodities	**750**	**14,850**	**607**	**13,673**
	Other Charges				
001-0105-85057-00	Computer Replacement Contrbtn	15,000	15,000	15,000	29,220
	Other Charges	**15,000**	**15,000**	**15,000**	**29,220**
0105	**City Council**	**151,470**	**162,685**	**144,335**	**187,130**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0110	**City Manager**				
	Personnel Services				
001-0110-41000-00	Regular Employees	293,110	315,165	327,604	306,572
001-0110-42000-00	Temporary Employees	18,000	17,500	15,844	18,330
001-0110-47500-00	Term Life Insurance	1,340	1,090	1,840	1,116
001-0110-47600-00	Workers Compensation Premium	3,605	3,865	3,240	2,220
001-0110-47700-00	Health Insurance Premium	33,205	44,250	48,192	44,800
001-0110-47760-00	Retirement Health Savings	3,235	3,205	3,578	3,609
001-0110-47770-00	Health Savings Account	750	2,250	2,250	3,000
001-0110-48000-00	Pension Contributions	28,400	35,230	28,471	24,240
001-0110-48200-00	Social Security Contributions	23,800	25,450	24,997	23,592
001-0110-48400-00	IMRF Employer Paid Member Cons	2,915	8,950	12,277	12,092
	Personnel Services	**408,360**	**456,955**	**468,293**	**439,571**
	Contractual Services				
001-0110-51000-00	Professional Services	-	15,000	1,110	16
001-0110-51500-00	Printing & Advertising	10,000	10,000	-	-
001-0110-53000-00	Postage	250	250	179	157
001-0110-54000-00	Telecommunications	1,900	1,900	1,822	1,737
001-0110-54500-00	Training and Travel	7,300	11,150	16,220	3,876
001-0110-54700-00	Car Allowance	3,600	4,800	4,800	4,800
001-0110-55000-00	Dues & Subscriptions	1,880	2,780	1,890	1,364
001-0110-55500-00	Maintenance of Equipment	150	195	199	247
001-0110-55700-00	Maint of Building & Improvemnt	700	-	-	-
001-0110-55800-00	Maint of Computer Equipment	2,865	2,900	2,668	2,251
001-0110-56597-00	Prop Prem-Risk Mgt Contrib	600	565	2,700	2,235
001-0110-58500-00	Receptions & Office Functions	7,750	11,000	940	2,094
	Contractual Services	**36,995**	**60,540**	**32,528**	**18,776**
	Commodities				
001-0110-61000-00	Office Supplies	2,450	1,950	1,449	1,648
001-0110-61700-00	Minor Computer Equip & Supp	-	-	2,986	3,115
001-0110-61800-00	Minor Furniture	-	-	-	1,962
001-0110-66000-00	Materials to Mntn Bldgs/Improv	-	700	-	104
001-0110-67000-00	Books & Pamphlets	250	250	168	180
	Commodities	**2,700**	**2,900**	**4,603**	**7,009**
	Other Charges				
001-0110-85057-00	Computer Replacement Contrbtn	4,000	3,750	3,180	2,280
001-0110-88300-00	Lease Payments	305	375	381	411
	Other Charges	**4,305**	**4,125**	**3,561**	**2,691**
0110	**City Manager**	**452,360**	**524,520**	**508,985**	**468,047**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0115	**City Clerk**				
	Personnel Services				
001-0115-41000-00	Regular Employees	295,410	286,825	272,530	253,572
001-0115-47500-00	Term Life Insurance	1,070	870	864	864
001-0115-47600-00	Workers Compensation Premium	4,835	4,680	4,740	4,920
001-0115-47700-00	Health Insurance Premium	18,325	44,470	41,789	38,337
001-0115-47770-00	Health Savings Account	1,500	3,000	3,000	3,000
001-0115-48000-00	Pension Contributions	28,625	32,070	22,421	18,876
001-0115-48200-00	Social Security Contributions	22,595	21,945	20,217	18,703
	Personnel Services	**372,360**	**393,860**	**365,561**	**338,271**
	Contractual Services				
001-0115-51000-00	Professional Services	3,705	3,275	1,847	2,238
001-0115-51300-00	Recording Fees	100	100	-	-
001-0115-51500-00	Printing & Advertising	4,000	4,000	2,511	3,604
001-0115-53000-00	Postage	4,915	4,455	4,483	4,231
001-0115-54000-00	Telecommunications	1,960	1,960	1,860	1,520
001-0115-54500-00	Training and Travel	2,500	2,500	3,283	958
001-0115-55000-00	Dues & Subscriptions	1,000	1,000	1,143	1,047
001-0115-55500-00	Maintenance of Equipment	730	765	794	987
001-0115-55800-00	Maint of Computer Equipment	9,780	9,275	10,459	9,478
001-0115-56597-00	Prop Prem-Risk Mgt Contrib	900	840	780	780
001-0115-57000-00	Bonds	150	-	125	5
001-0115-58500-00	Receptions & Office Functions	750	750	308	10
	Contractual Services	**30,490**	**28,920**	**27,593**	**24,859**
	Commodities				
001-0115-61000-00	Office Supplies	2,500	2,700	2,425	2,134
001-0115-61700-00	Minor Computer Equip & Supp	-	-	3,295	670
001-0115-67000-00	Books & Pamphlets	-	-	-	2
001-0115-69400-00	Licensing and Tag Supplies	700	800	985	829
	Commodities	**3,200**	**3,500**	**6,705**	**3,634**
	Other Charges				
001-0115-85057-00	Computer Replacement Contrbtn	2,500	2,250	1,380	960
001-0115-88300-00	Lease Payments	1,095	1,095	1,120	1,259
	Other Charges	**3,595**	**3,345**	**2,500**	**2,219**
0115	**City Clerk**	**409,645**	**429,625**	**402,359**	**368,983**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0120	**Human Resources/Benefits**				
	Personnel Services				
001-0120-41000-00	Regular Employees	147,610	141,295	149,517	126,054
001-0120-47500-00	Term Life Insurance	720	590	642	585
001-0120-47600-00	Workers Compensation Premium	1,815	1,730	1,680	1,680
001-0120-47700-00	Health Insurance Premium	34,805	34,500	35,782	28,277
001-0120-47760-00	Retirement Health Savings	1,720	1,655	1,728	1,696
001-0120-47770-00	Health Savings Account	-	-	600	600
001-0120-48000-00	Pension Contributions	14,305	15,800	11,944	9,202
001-0120-48200-00	Social Security Contributions	11,290	10,810	10,557	8,909
	Personnel Services	**212,265**	**206,380**	**212,451**	**177,004**
	Contractual Services				
001-0120-51000-00	Professional Services	3,000	5,000	6,500	4,706
001-0120-51500-00	Printing & Advertising	5,000	5,000	1,328	4,805
001-0120-53000-00	Postage	195	150	215	24
001-0120-54000-00	Telecommunications	555	680	949	975
001-0120-54500-00	Training and Travel	6,000	3,000	1,881	1,560
001-0120-55000-00	Dues & Subscriptions	2,500	2,000	1,519	982
001-0120-55500-00	Maintenance of Equipment	150	195	199	247
001-0120-55800-00	Maint of Computer Equipment	26,305	24,460	22,101	21,044
001-0120-56506-00	Third Party Administration	-	-	1,007	1,336
001-0120-56597-00	Prop Prem-Risk Mgt Contrib	7,260	6,900	6,540	7,260
001-0120-58500-00	Receptions & Office Functions	9,500	7,500	6,738	4,121
	Contractual Services	**60,465**	**54,885**	**48,976**	**47,060**
	Commodities				
001-0120-61000-00	Office Supplies	1,000	1,000	1,367	915
001-0120-61800-00	Minor Furniture	3,000	-	-	-
001-0120-67000-00	Books and Pamphlets	200	100	-	53
	Commodities	**4,200**	**1,100**	**1,367**	**968**
	Other Charges				
001-0120-85057-00	Computer Replacement Contrbtn	9,000	1,100	720	1,020
001-0120-88300-00	Lease Payments	305	380	381	411
	Other Charges	**9,305**	**1,480**	**1,101**	**1,431**
0120	**Human Resources/Benefits**	**286,235**	**263,845**	**263,896**	**226,464**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0145	**Legal**				
	Personnel Services				
001-0145-41000-00	Regular Employees	108,865	87,000	-	-
001-0145-47500-00	Term Life Insurance	320	265	-	-
001-0145-47600-00	Workers Compensation Premium	1,340	1,075	-	-
001-0145-47700-00	Health Insurance Premium	11,310	10,910	-	-
001-0145-47760-00	Retirement Health Savings	870	815	-	-
001-0145-48000-00	Pension Contributions	10,550	9,725	-	-
001-0145-48200-00	Social Security Contributions	8,330	6,655	-	-
	Personnel Services	**141,585**	**116,445**	**-**	**-**
	Contractual Services				
001-0145-51000-00	Professional Services	3,000	3,000	363	320
001-0145-51010-00	External Attorney Fees	157,000	100,000	421,094	270,788
001-0145-51500-00	Printing & Advertising	500	500	-	-
001-0145-53000-00	Postage	1,310	1,435	1,179	1,325
001-0145-54000-00	Telecommunications	555	185	123	128
001-0145-54500-00	Training and Travel	2,000	2,000	29	135
001-0145-55000-00	Dues & Subscriptions	1,000	1,000	-	358
001-0145-55500-00	Maintenance of Equipment	150	195	199	247
001-0145-55800-00	Maint of Computer Equipment	4,100	3,850	2,455	3,506
	Contractual Services	**169,615**	**112,165**	**425,441**	**276,807**
	Commodities				
001-0145-61000-00	Office Supplies	500	500	-	13
001-0145-61700-00	Minor Computer Equip & Supp	500	-	-	-
001-0145-61800-00	Minor Furniture	500	-	-	-
001-0145-68000-00	Food	-	-	259	-
	Commodities	**1,500**	**500**	**259**	**13**
	Other Charges				
001-0145-85057-00	Computer Replacement Contrbtn	500	500	-	-
001-0145-88300-00	Lease Payments	305	380	381	411
	Other Charges	**805**	**880**	**381**	**411**
0145	**Legal**	**313,505**	**229,990**	**426,081**	**277,231**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0160	**Contracts and Subsidies**				
	Personnel Services				
001-0160-41000-00	Regular Employees	-	237,300	-	57,714
001-0160-47750-00	Retiree Health Insurance	547,995	495,575	480,483	453,082
001-0160-47755-00	OPEB Contributions	135,180	131,700	121,575	119,105
001-0160-48000-00	Pension Contributions	-	34,265	17,317	156,793
001-0160-48200-00	Social Security Contributions	-	7,715	-	4,415
	Personnel Services	**683,175**	**906,555**	**619,375**	**791,108**
	Contractual Services				
001-0160-51000-00	Professional Services	1,500	4,000	5,648	2,226
001-0160-51300-00	Recording Fees	10,000	7,000	6,897	6,096
001-0160-51500-00	Printing & Advertising	5,000	4,500	5,249	3,686
001-0160-55800-00	Maint of Computer Equipment	45,175	42,650	8,406	9,643
001-0160-56000-00	Rentals	225	235	218	212
001-0160-59516-00	Information Services	7,500	10,000	6,930	6,954
001-0160-59520-00	Youth Commission	1,720	2,020	-	60
001-0160-59521-00	Prairieland Animal Center	234,120	234,120	234,120	234,120
001-0160-59523-00	SSA#1 Mntce Property/ReplaceTX	32,000	203,115	199,597	188,063
001-0160-59526-00	Landmark Commission	500	500	240	-
	Contractual Services	**337,740**	**508,140**	**467,304**	**451,059**
	Commodities				
001-0160-61000-00	Office Supplies	-	-	-	269
001-0160-64200-00	Neighborhood Improvemnt Actvty	120	1,000	-	-
001-0160-65500-00	Materials to Maintain Equipmt	450	600	426	348
	Commodities	**570**	**1,600**	**426**	**616**
	Other Charges				
001-0160-83100-00	Contributions to Others	-	-	-	134,599
001-0160-84500-00	Property Tax	20,300	20,300	10,531	20,008
001-0160-85023-00	Transfer to Property Redvlpmnt	412,500	100,000	100,000	100,000
001-0160-85030-00	Public Trans Serv Transfer To	227,125	628,555	478,434	389,902
001-0160-85054-00	Transfer to Planning Fund	-	-	-	1,000,000
001-0160-85058-00	Vehicle Replacement Fund	-	-	-	72,360
001-0160-85073-00	Transfer to Retiree Health	-	76,405	-	-
001-0160-85074-00	Transfer to Employee Health	-	252,000	-	-
001-0160-88300-00	Lease Payments	3,310	2,875	2,873	2,873
001-0160-89500-00	Bad Debt Expense	235,495	203,530	291,010	321,883
	Other Charges	**898,730**	**1,283,665**	**882,848**	**2,041,625**
0160	**Contracts and Subsidies**	**1,920,215**	**2,699,960**	**1,969,954**	**3,284,409**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0205	**Finance**				
	Personnel Services				
001-0205-41000-00	Regular Employees	633,395	683,680	655,165	559,030
001-0205-42000-00	Temporary Employees	6,695	7,035	7,387	9,820
001-0205-47500-00	Term Life Insurance	2,970	2,525	2,506	2,326
001-0205-47600-00	Workers Compensation Premium	8,460	9,030	8,100	8,280
001-0205-47700-00	Health Insurance Premium	140,505	107,595	100,971	89,625
001-0205-47760-00	Retirement Health Savings	2,520	1,400	1,333	-
001-0205-47770-00	Health Savings Account	1,350	1,500	1,500	1,500
001-0205-48000-00	Pension Contributions	62,025	77,220	54,573	42,153
001-0205-48200-00	Social Security Contributions	48,970	52,840	49,251	42,119
	Personnel Services	**906,890**	**942,825**	**880,785**	**754,853**
	Contractual Services				
001-0205-51000-00	Professional Services	12,350	11,500	11,446	10,589
001-0205-51500-00	Printing & Advertising	2,625	2,800	2,312	2,441
001-0205-53000-00	Postage	3,230	2,580	2,502	2,508
001-0205-54000-00	Telecommunications	4,225	4,225	4,071	4,010
001-0205-54500-00	Training and Travel	4,000	6,800	3,124	1,954
001-0205-55000-00	Dues & Subscriptions	1,300	1,300	750	537
001-0205-55500-00	Maintenance of Equipment	1,465	765	1,175	987
001-0205-55800-00	Maint of Computer Equipment	53,490	48,900	45,328	42,523
001-0205-56597-00	Prop Prem-Risk Mgt Contrib	1,560	1,440	1,320	1,380
001-0205-57000-00	Bonds	-	-	109	-
	Contractual Services	**84,245**	**80,310**	**72,135**	**66,930**
	Commodities				
001-0205-61000-00	Office Supplies	2,750	2,500	2,662	718
001-0205-61500-00	Minor Office Machinery & Equip	-	-	-	119
001-0205-61700-00	Minor Computer Equip & Supp	500	500	1,000	-
001-0205-61800-00	Minor Furniture	1,250	1,500	505	813
001-0205-65500-00	Materials to Maintain Equipmt	500	500	371	296
001-0205-67000-00	Books & Pamphlets	200	200	-	199
001-0205-68000-00	Food	-	-	-	140
	Commodities	**5,200**	**5,200**	**4,538**	**2,285**
	Other Charges				
001-0205-85057-00	Computer Replacement Contrbtn	50,000	14,000	16,260	11,040
001-0205-88300-00	Lease Payments	1,285	1,285	1,436	2,213
	Other Charges	**51,285**	**15,285**	**17,696**	**13,253**
0205	**Finance**	**1,047,620**	**1,043,620**	**975,154**	**837,320**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0207	**Management Information Systems**				
	Personnel Services				
001-0207-41000-00	Regular Employees	191,090	181,425	189,571	276,376
001-0207-42000-00	Temporary Employees	4,800	4,800	-	1,722
001-0207-43000-00	Overtime Pay	100	-	-	-
001-0207-45000-00	Callout Pay	120	-	-	-
001-0207-47500-00	Term Life Insurance	830	675	756	734
001-0207-47600-00	Workers Compensation Premium	2,385	2,430	4,380	3,300
001-0207-47700-00	Health Insurance Premium	27,210	26,980	28,984	43,584
001-0207-47760-00	Retirement Health Savings	750	660	923	1,213
001-0207-47770-00	Health Savings Account	1,915	2,250	2,250	3,525
001-0207-48000-00	Pension Contributions	18,540	20,285	15,728	20,687
001-0207-48200-00	Social Security Contributions	15,010	14,245	14,169	20,678
	Personnel Services	**262,750**	**253,750**	**256,760**	**371,819**
	Contractual Services				
001-0207-51000-00	Professional Services	-	-	1,790	-
001-0207-53000-00	Postage	200	200	161	44
001-0207-54000-00	Telecommunications	9,925	9,145	8,250	8,489
001-0207-54500-00	Training and Travel	8,800	3,800	703	1,910
001-0207-55000-00	Dues & Subscriptions	500	500	-	-
001-0207-55700-00	Maint of Building & Improvemnt	10,000	11,950	34,179	3,880
001-0207-55800-00	Maint of Computer Equipment	428,575	285,490	260,438	192,865
001-0207-56597-00	Prop Prem-Risk Mgt Contrib	1,500	1,380	1,260	960
	Contractual Services	**459,500**	**312,465**	**306,781**	**208,148**
	Commodities				
001-0207-61000-00	Office Supplies	500	500	359	236
001-0207-61700-00	Minor Computer Equip & Supp	29,000	25,000	42,505	18,141
001-0207-61800-00	Minor Furniture	-	-	5,005	-
001-0207-62500-00	Motor Vehicle Supplies	300	400	22	239
001-0207-62510-00	Gasoline	345	360	206	183
001-0207-65500-00	Materials to Maintain Equipmt	1,000	-	-	-
	Commodities	**31,145**	**26,260**	**48,097**	**18,799**
	Other Charges				
001-0207-85053-00	Building Repair & Maint Contrb	3,000	3,000	1,500	8,940
001-0207-85057-00	Computer Replacement Contrbtn	100,000	60,000	109,140	-
001-0207-85058-00	Vehicle Replacement Fund	8,000	4,500	-	2,280
	Other Charges	**111,000**	**67,500**	**110,640**	**11,220**
0207	**Management Information Systems**	**864,395**	**659,975**	**722,279**	**609,986**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0304	**Buildings & Grounds**				
	Personnel Services				
001-0304-41000-00	Regular Employees	73,640	70,040	-	-
001-0304-42000-00	Temporary Employees	20,125	-	-	-
001-0304-43000-00	Overtime Pay	480	865	-	-
001-0304-47600-00	Workers Compensation Premium	1,640	1,560	-	-
001-0304-47700-00	Health Insurance Premium	20,050	19,890	-	-
001-0304-47750-00	Retiree Health Insurance	-	10,510	-	-
001-0304-47760-00	Retirement Health Savings	1,685	1,635	-	-
001-0304-47770-00	Health Savings Account	750	750	-	-
001-0304-48000-00	Pension Contributions	7,185	7,935	-	-
001-0304-48200-00	Social Security Contributions	7,215	5,435	-	-
	Personnel Services	**132,770**	**118,620**	**-**	**-**
	Contractual Services				
001-0304-52000-00	Electricity	126,460	125,810	-	-
001-0304-52300-00	Heat	4,355	3,365	-	-
001-0304-52500-00	Sewer	3,585	4,500	-	-
001-0304-54000-00	Telecommunications	3,185	3,320	-	-
001-0304-55700-00	Maint of Building & Improvemnt	101,050	98,195	-	-
001-0304-55800-00	Maint of Computer Equipment	17,410	18,800	-	-
001-0304-56597-00	Prop Prem-Risk Mgt Contrib	33,660	32,040	-	-
001-0304-57500-00	Laundry & Cleaning Services	-	1,000	-	-
001-0304-59300-00	Medical & Safety Supplies	1,100	1,025	-	-
	Contractual Services	**290,805**	**288,055**	**-**	**-**
	Commodities				
001-0304-62500-00	Motor Vehicle Supplies	140	300	-	-
001-0304-62510-00	Gasoline	1,145	1,000	-	-
001-0304-65000-00	Cleaning & Household Supplies	8,700	8,700	-	-
001-0304-65500-00	Materials to Maintain Equipmt	150	150	-	-
001-0304-66000-00	Materials to Mntn Bldgs/Improv	7,700	7,700	-	-
001-0304-66500-00	Minor Tools & Apparatus	1,000	1,000	-	-
001-0304-67500-00	Safety Clothing & Supplies	400	400	-	-
	Commodities	**19,235**	**19,250**	**-**	**-**
	Other Charges				
001-0304-85053-00	Building Repair & Maint Contrb	200,000	185,000	-	-
001-0304-85058-00	Vehicle Replacement Fund	5,000	2,000	-	-
	Other Charges	**205,000**	**187,000**	**-**	**-**
0304	**Buildings & Grounds**	**647,810**	**612,925**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0305	**Planning**				
	Personnel Services				
001-0305-41000-00	Regular Employees	98,225	95,445	90,132	52,638
001-0305-43000-00	Overtime Pay	85	80	-	-
001-0305-47500-00	Term Life Insurance	560	460	459	254
001-0305-47600-00	Workers Compensation Premium	1,210	1,170	660	720
001-0305-47700-00	Health Insurance Premium	14,010	13,875	13,073	7,686
001-0305-47760-00	Retirement Health Savings	940	865	927	337
001-0305-47770-00	Health Savings Account	750	750	750	375
001-0305-48000-00	Pension Contributions	9,525	10,680	7,500	3,940
001-0305-48200-00	Social Security Contributions	7,525	7,315	6,706	3,848
	Personnel Services	**132,830**	**130,640**	**120,208**	**69,799**
	Contractual Services				
001-0305-51000-00	Professional Services	300	100,000	58	48
001-0305-51500-00	Printing & Advertising	1,500	1,500	1,660	1,289
001-0305-53000-00	Postage	1,510	1,360	533	520
001-0305-54000-00	Telecommunications	1,530	1,745	1,080	806
001-0305-54500-00	Training and Travel	4,600	4,000	2,442	3,740
001-0305-55000-00	Dues & Subscriptions	3,065	3,020	2,197	1,423
001-0305-55500-00	Maintenance of Equipment	235	245	254	316
001-0305-55800-00	Maint of Computer Equipment	1,400	-	1,819	1,122
001-0305-56597-00	Prop Prem-Risk Mgt Contrib	480	420	360	360
	Contractual Services	**14,620**	**112,290**	**10,403**	**9,624**
	Commodities				
001-0305-61000-00	Office Supplies	800	800	120	267
001-0305-61700-00	Minor Computer Equip & Supp	-	-	1,980	-
001-0305-61800-00	Minor Furniture	-	1,000	-	-
001-0305-62500-00	Motor Vehicle Supplies	-	-	34	-
001-0305-62510-00	Gasoline	-	-	113	-
001-0305-67000-00	Books & Pamphlets	200	200	(73)	76
	Commodities	**1,000**	**2,000**	**2,174**	**343**
	Other Charges				
001-0305-85057-00	Computer Replacement Contrbtn	2,250	2,250	-	-
001-0305-88300-00	Lease Payments	390	390	437	674
	Other Charges	**2,640**	**2,640**	**437**	**674**
0305	**Planning**	**151,090**	**247,570**	**133,223**	**80,439**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0306	**Inspections**				
	Personnel Services				
001-0306-41000-00	Regular Employees	627,250	541,200	520,188	495,620
001-0306-42000-00	Temporary Employees	36,000	17,000	24,531	19,392
001-0306-43000-00	Overtime Pay	95	95	-	-
001-0306-47500-00	Term Life Insurance	2,460	2,005	1,992	2,075
001-0306-47600-00	Workers Compensation Premium	8,795	7,740	8,580	9,480
001-0306-47700-00	Health Insurance Premium	84,365	94,085	88,578	81,867
001-0306-47760-00	Retirement Health Savings	5,250	5,025	5,011	4,941
001-0306-47770-00	Health Savings Account	1,950	4,950	4,950	4,950
001-0306-48000-00	Pension Contributions	60,790	60,520	42,799	36,942
001-0306-48200-00	Social Security Contributions	50,750	42,715	40,727	38,414
	Personnel Services	**877,705**	**775,335**	**737,356**	**693,682**
	Contractual Services				
001-0306-51000-00	Professional Services	1,305	875	1,949	862
001-0306-51500-00	Printing & Advertising	1,000	750	-	539
001-0306-53000-00	Postage	9,510	9,365	9,695	7,947
001-0306-54000-00	Telecommunications	7,345	8,850	6,601	6,000
001-0306-54500-00	Training and Travel	3,900	3,620	1,087	1,176
001-0306-55000-00	Dues & Subscriptions	1,500	1,500	695	950
001-0306-55400-00	Private Property Maintenance	180,000	150,000	198,297	136,889
001-0306-55500-00	Maintenance of Equipment	1,570	1,185	921	1,145
001-0306-55800-00	Maint of Computer Equipment	27,625	27,005	24,946	24,104
001-0306-56597-00	Prop Prem-Risk Mgt Contrib	1,620	1,500	1,380	1,500
	Contractual Services	**235,375**	**204,650**	**245,572**	**181,113**
	Commodities				
001-0306-61000-00	Office Supplies	3,000	3,000	2,342	1,996
001-0306-61700-00	Minor Computer Equip & Supp	300	1,700	3,586	5,368
001-0306-61800-00	Minor Furniture	-	1,250	432	-
001-0306-62500-00	Motor Vehicle Supplies	2,000	2,000	3,827	8,246
001-0306-62510-00	Gasoline	4,450	4,665	3,607	4,289
001-0306-66500-00	Minor Tools & Apparatus	500	1,100	608	427
001-0306-67000-00	Books & Pamphlets	3,300	1,500	1,255	772
001-0306-67500-00	Safety Clothing & Supplies	200	500	60	202
	Commodities	**13,750**	**15,715**	**15,717**	**21,301**
	Other Charges				
001-0306-85057-00	Computer Replacement Contrbtn	6,000	4,250	1,380	480
001-0306-85058-00	Vehicle Replacement Fund	19,570	19,000	-	-
001-0306-88300-00	Lease Payments	1,290	1,290	1,190	703
	Other Charges	**26,860**	**24,540**	**2,570**	**1,183**
0306	**Inspections**	**1,153,690**	**1,020,240**	**1,001,214**	**897,280**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0410	**Engineering**				
	Personnel Services				
001-0410-41000-00	Regular Employees	460,440	437,440	345,740	335,371
001-0410-42000-00	Temporary Employees	16,100	16,100	6,460	16,623
001-0410-43000-00	Overtime Pay	3,000	-	-	-
001-0410-47500-00	Term Life Insurance	1,875	1,960	1,638	1,584
001-0410-47600-00	Workers Compensation Premium	6,350	4,590	5,280	5,460
001-0410-47700-00	Health Insurance Premium	67,540	78,685	58,980	36,298
001-0410-47760-00	Retirement Health Savings	3,815	3,590	3,052	4,843
001-0410-47770-00	Health Savings Account	3,375	1,875	1,875	3,750
001-0410-48000-00	Pension Contributions	44,905	48,935	27,316	25,202
001-0410-48200-00	Social Security Contributions	36,690	34,720	26,260	26,578
	Personnel Services	**644,090**	**627,895**	**476,600**	**455,709**
	Contractual Services				
001-0410-51000-00	Professional Services	1,755	1,325	1,000	7,678
001-0410-51500-00	Printing & Advertising	100	200	-	112
001-0410-53000-00	Postage	295	370	602	156
001-0410-54000-00	Telecommunications	6,920	7,510	5,554	4,265
001-0410-54500-00	Training and Travel	3,550	3,010	6,823	282
001-0410-55000-00	Dues & Subscriptions	2,775	2,645	2,219	1,223
001-0410-55500-00	Maintenance of Equipment	1,355	1,870	381	474
001-0410-55800-00	Maint of Computer Equipment	27,975	30,395	29,856	26,503
001-0410-56597-00	Prop Prem-Risk Mgt Contrib	1,140	1,080	1,020	1,140
	Contractual Services	**45,865**	**48,405**	**47,455**	**41,834**
	Commodities				
001-0410-61000-00	Office Supplies	2,600	2,600	1,593	1,450
001-0410-61700-00	Minor Computer Equip & Supp	-	-	-	6,613
001-0410-61800-00	Minor Furniture	-	-	2,528	-
001-0410-62500-00	Motor Vehicle Supplies	1,000	1,000	4,066	202
001-0410-62510-00	Gasoline	2,095	2,380	1,584	2,132
001-0410-64800-00	Survey & Testing Supplies	2,800	2,800	-	114
001-0410-65500-00	Materials to Maintain Equipmt	100	100	-	95
001-0410-66500-00	Minor Tools & Apparatus	300	300	88	257
001-0410-67000-00	Books & Pamphlets	200	-	184	179
001-0410-67500-00	Safety Clothing & Supplies	400	400	936	156
	Commodities	**9,495**	**9,580**	**10,977**	**11,198**
	Other Charges				
001-0410-85057-00	Computer Replacement Contrbtn	17,000	7,500	4,980	6,180
001-0410-85058-00	Vehicle Replacement Fund	28,230	25,000	-	-
001-0410-88300-00	Lease Payments	585	585	656	1,011
	Other Charges	**45,815**	**33,085**	**5,636**	**7,191**
0410	**Engineering**	**745,265**	**718,965**	**540,668**	**515,933**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0445	**Fleet Services**				
	Personnel Services				
001-0445-41000-00	Regular Employees	316,950	317,865	320,158	302,595
001-0445-42000-00	Temporary Employees	17,500	15,800	14,976	14,760
001-0445-43000-00	Overtime Pay	3,200	3,000	1,294	2,422
001-0445-47500-00	Term Life Insurance	430	330	342	394
001-0445-47600-00	Workers Compensation Premium	6,305	6,390	4,500	5,040
001-0445-47700-00	Health Insurance Premium	81,055	59,830	57,148	52,641
001-0445-47760-00	Retirement Health Savings	3,365	2,075	2,123	2,382
001-0445-47770-00	Health Savings Account	75	2,250	2,250	2,250
001-0445-48000-00	Pension Contributions	31,025	35,875	26,405	22,785
001-0445-48200-00	Social Security Contributions	25,830	25,760	24,957	23,794
	Personnel Services	**485,735**	**469,175**	**454,153**	**429,064**
	Contractual Services				
001-0445-51000-00	Professional Services	-	-	-	25
001-0445-52000-00	Electricity	6,200	7,925	5,790	5,750
001-0445-52300-00	Heat	980	710	886	726
001-0445-52500-00	Sewer	180	195	148	150
001-0445-53000-00	Postage	50	50	-	-
001-0445-54000-00	Telecommunications	2,265	2,215	1,874	1,290
001-0445-54500-00	Training and Travel	1,000	500	400	150
001-0445-55000-00	Dues & Subscriptions	350	350	-	317
001-0445-55500-00	Maintenance of Equipment	14,250	14,000	8,575	15,139
001-0445-55700-00	Maint of Building & Improvemnt	3,400	5,600	5,180	5,725
001-0445-55800-00	Maint of Computer Equipment	18,980	17,505	20,987	15,279
001-0445-56597-00	Prop Prem-Risk Mgt Contrib	6,780	6,420	6,060	5,340
001-0445-57500-00	Laundry & Cleaning Services	5,000	4,800	4,615	4,765
001-0445-58500-00	Receptions & Office Functions	-	-	127	16
001-0445-59300-00	Medical & Safety Supplies	-	-	344	416
	Contractual Services	**59,435**	**60,270**	**54,986**	**55,088**
	Commodities				
001-0445-61000-00	Office Supplies	500	500	509	(149)
001-0445-62500-00	Motor Vehicle Supplies	23,200	21,000	16,948	21,298
001-0445-62510-00	Gasoline	5,000	6,285	2,966	5,162
001-0445-63000-00	Shop Supplies	13,600	13,600	12,782	16,403
001-0445-65000-00	Cleaning & Household Supplies	500	250	66	-
001-0445-65500-00	Materials to Maintain Equipmt	900	750	532	14
001-0445-66000-00	Materials to Mntn Bldgs/Improv	1,000	1,000	131	427
001-0445-66500-00	Minor Tools & Apparatus	2,500	2,500	7,587	10,335
001-0445-67500-00	Safety Clothing & Supplies	1,000	1,000	791	669
001-0445-68000-00	Food	-	-	48	-
	Commodities	**48,200**	**46,885**	**42,358**	**54,159**
	Other Charges				
001-0445-85053-00	Building Repair & Maint Contrb	19,000	19,000	-	10,020
001-0445-85057-00	Computer Replacement Contrbtn	1,250	1,250	-	-
001-0445-85058-00	Vehicle Replacement Fund	14,000	16,000	-	13,080
	Other Charges	**34,250**	**36,250**	**-**	**23,100**
0445	**Fleet Services**	**627,620**	**612,580**	**551,498**	**561,411**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0450	**Street & Bridge Maintenance**				
	Personnel Services				
001-0450-41000-00	Regular Employees	1,004,025	899,815	912,324	834,676
001-0450-41005-00	Workers Comp Wages	-	-	291	29,163
001-0450-42000-00	Temporary Employees	63,780	84,000	67,134	64,204
001-0450-43000-00	Overtime Pay	50,000	45,000	32,622	37,838
001-0450-45000-00	Callout Pay	7,800	7,800	7,800	7,800
001-0450-47500-00	Term Life Insurance	885	760	702	756
001-0450-47600-00	Workers Compensation Premium	20,540	19,590	31,260	28,440
001-0450-47700-00	Health Insurance Premium	189,525	168,005	152,953	142,293
001-0450-47760-00	Retirement Health Savings	11,255	4,630	6,887	4,641
001-0450-47770-00	Health Savings Account	5,475	6,375	7,875	7,125
001-0450-48000-00	Pension Contributions	102,885	106,500	79,323	68,528
001-0450-48200-00	Social Security Contributions	86,110	79,300	76,207	70,808
	Personnel Services	**1,542,280**	**1,421,775**	**1,375,379**	**1,296,270**
	Contractual Services				
001-0450-51000-00	Professional Services	3,500	3,000	3,506	2,675
001-0450-51500-00	Printing & Advertising	600	600	337	424
001-0450-52000-00	Electricity	265,350	258,010	259,772	242,824
001-0450-52300-00	Heat	2,920	2,525	2,651	2,806
001-0450-52500-00	Sewer	1,760	1,510	1,592	1,245
001-0450-53000-00	Postage	45	55	16	7
001-0450-54000-00	Telecommunications	7,040	6,505	5,056	2,607
001-0450-54500-00	Training and Travel	2,500	2,500	1,709	1,200
001-0450-55000-00	Dues & Subscriptions	100	-	-	-
001-0450-55500-00	Maintenance of Equipment	28,000	25,000	13,758	24,466
001-0450-55700-00	Maint of Building & Improvemnt	15,810	15,700	9,183	10,926
001-0450-55800-00	Maint of Computer Equipment	2,835	-	135	-
001-0450-56596-00	Auto Liability	2,700	2,520	2,400	2,400
001-0450-56597-00	Prop Prem-Risk Mgt Contrib	47,280	45,000	42,840	40,860
001-0450-58500-00	Receptions & Office Functions	-	-	152	41
001-0450-59300-00	Medical & Safety Supplies	1,000	700	986	984
	Contractual Services	**381,440**	**363,625**	**344,093**	**333,462**
	Commodities				
001-0450-61000-00	Office Supplies	1,000	700	898	(73)
001-0450-61700-00	Minor Computer Equip & Supp	-	-	2,515	-
001-0450-62500-00	Motor Vehicle Supplies	60,000	80,000	40,147	78,248
001-0450-62510-00	Gasoline	57,240	49,735	54,589	53,731
001-0450-63500-00	Botanical & Agriculture Suppl	5,300	2,700	3,955	4,014
001-0450-64500-00	Traffic Control Supplies	-	-	7,775	-
001-0450-65000-00	Cleaning & Household Supplies	3,000	3,000	3,796	3,013
001-0450-65500-00	Materials to Maintain Equipmt	14,250	11,850	16,363	9,210
001-0450-66000-00	Materials to Mntn Bldgs/Improv	200	200	343	72
001-0450-66500-00	Minor Tools & Apparatus	5,000	-	63,098	39,162
001-0450-67500-00	Safety Clothing & Supplies	5,000	3,000	4,304	3,266
001-0450-68000-00	Food	2,000	2,000	1,828	2,973
001-0450-68500-00	Chemicals	5,500	7,500	5,172	4,860
	Commodities	**158,490**	**160,685**	**204,783**	**198,477**
	Capital Outlay				
001-0450-71000-00	Machinery & Equipment	-	-	96,199	-
	Capital Outlay	**-**	**-**	**96,199**	**-**
	Other Charges				
001-0450-85053-00	Building Repair & Maint Contrb	18,000	18,000	-	-
001-0450-85057-00	Computer Replacement Contrbtn	2,000	2,000	-	-
001-0450-85058-00	Vehicle Replacement Fund	165,000	155,000	-	68,400
	Other Charges	**185,000**	**175,000**	**-**	**68,400**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0450	Street & Bridge Maintenance	2,267,210	2,121,085	2,020,454	1,896,609

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0505	**Fire & Police Commission**				
	Personnel Services				
001-0505-41000-00	Regular Employees	1,260	1,260	1,260	1,235
001-0505-48200-00	Social Security Contributions	100	100	96	94
	Personnel Services	**1,360**	**1,360**	**1,356**	**1,329**
	Contractual Services				
001-0505-51000-00	Professional Services	24,900	20,300	29,169	24,537
001-0505-51500-00	Printing & Advertising	3,500	3,500	2,441	2,829
001-0505-53000-00	Postage	30	50	17	15
001-0505-54500-00	Training and Travel	3,300	3,300	3,256	2,735
001-0505-55000-00	Dues & Subscriptions	400	400	400	400
001-0505-57000-00	Bonds	250	250	-	-
	Contractual Services	**32,380**	**27,800**	**35,282**	**30,516**
	Commodities				
001-0505-61000-00	Office Supplies	100	100	-	52
001-0505-66500-00	Minor Tools & Apparatus	-	-	306	-
001-0505-67000-00	Books and Pamphlets	500	500	475	808
001-0505-68000-00	Food	-	-	85	33
	Commodities	**600**	**600**	**866**	**894**
0505	**Fire & Police Commission**	**34,340**	**29,760**	**37,504**	**32,740**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0510	**Police**				
	Personnel Services				
001-0510-41000-00	Regular Employees	5,074,750	4,736,670	4,708,439	4,429,216
001-0510-41005-00	Workers Comp Wages	-	-	22,599	6,090
001-0510-42000-00	Temporary Employees	18,495	-	-	-
001-0510-43000-00	Overtime Pay	200,000	200,000	202,350	198,614
001-0510-45000-00	Callout Pay	20,000	20,000	23,310	17,940
001-0510-45400-00	Police Sign on Bonus	46,000	42,000	44,000	34,000
001-0510-45500-00	Canine Pay	7,550	7,880	7,289	6,743
001-0510-47500-00	Term Life Insurance	7,660	6,140	6,530	7,028
001-0510-47600-00	Workers Compensation Premium	156,090	143,835	125,280	115,140
001-0510-47700-00	Health Insurance Premium	987,865	949,630	893,467	795,648
001-0510-47760-00	Retirement Health Savings	51,855	52,490	46,071	45,469
001-0510-47770-00	Health Savings Account	12,750	26,250	15,000	16,500
001-0510-48000-00	Pension Contributions	17,915	19,795	12,872	11,501
001-0510-48010-00	Public Safety Pension Cons	2,973,735	2,718,965	3,922,034	3,573,722
001-0510-48200-00	Social Security Contributions	90,430	83,785	79,083	74,640
	Personnel Services	**9,665,095**	**9,007,440**	**10,108,325**	**9,332,251**
	Contractual Services				
001-0510-51000-00	Professional Services	8,100	8,100	22,557	31,398
001-0510-51500-00	Printing & Advertising	-	-	182	380
001-0510-52000-00	Electricity	1,840	1,645	1,490	1,628
001-0510-52300-00	Heat	810	750	732	480
001-0510-52500-00	Sewer	55	65	36	53
001-0510-53000-00	Postage	4,590	5,355	4,105	4,556
001-0510-54000-00	Telecommunications	22,035	48,840	19,786	18,671
001-0510-54500-00	Training and Travel	48,300	48,000	61,409	46,155
001-0510-55000-00	Dues & Subscriptions	6,780	41,340	8,947	16,139
001-0510-55500-00	Maintenance of Equipment	23,330	19,905	33,166	32,721
001-0510-55700-00	Maint of Building & Improvemnt	1,340	1,000	4,580	2,299
001-0510-55800-00	Maint of Computer Equipment	178,020	126,840	131,793	75,463
001-0510-56596-00	Auto Liability	9,660	9,180	8,700	8,700
001-0510-56597-00	Prop Prem-Risk Mgt Contrib	79,320	75,540	71,940	59,085
001-0510-57000-00	Bonds	300	300	418	188
001-0510-57500-00	Laundry & Cleaning Services	1,300	1,300	595	845
001-0510-58500-00	Receptions & Office Functions	2,000	2,000	1,542	1,658
001-0510-59300-00	Medical & Safety Supplies	1,200	1,000	1,345	1,148
	Contractual Services	**388,980**	**391,160**	**373,323**	**301,566**
	Commodities				
001-0510-61000-00	Office Supplies	10,500	10,500	9,009	8,575
001-0510-61700-00	Minor Computer Equip & Supp	-	10,000	21,662	41,336
001-0510-61800-00	Minor Furniture	-	-	-	163
001-0510-62500-00	Motor Vehicle Supplies	25,000	25,000	19,713	33,496
001-0510-62510-00	Gasoline	72,725	71,100	70,398	67,967
001-0510-65500-00	Materials to Maintain Equipmt	3,000	3,000	10,338	31,761
001-0510-66500-00	Minor Tools & Apparatus	5,000	5,000	4,846	4,115
001-0510-67000-00	Books & Pamphlets	500	1,200	97	1,344
001-0510-67500-00	Safety Clothing & Supplies	30,500	30,500	38,598	20,646
001-0510-68000-00	Food	1,000	1,000	1,130	1,359
001-0510-69000-00	Firearms & Supplies	63,000	19,000	18,671	16,685
001-0510-69300-00	Canine Supplies	1,500	1,500	1,484	290
	Commodities	**212,725**	**177,800**	**195,947**	**227,737**
	Other Charges				
001-0510-83100-00	Contributions to Others	4,000	3,000	3,211	1,526
001-0510-85053-00	Building Repair & Maint Contrb	21,000	21,000	17,760	29,700
001-0510-85057-00	Computer Replacement Contrbtn	150,000	130,000	153,240	146,880
001-0510-85058-00	Vehicle Replacement Fund	180,000	120,000	9,540	230,861

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
001-0510-87350-00	Interest on Leases	-	-	-	502
001-0510-88150-00	Lease Principal Payments	-	-	-	24,610
001-0510-88300-00	Lease Payments	2,410	2,410	2,391	(22,809)
	Other Charges	**357,410**	**276,410**	**186,142**	**411,270**
0510	**Police**	**10,624,210**	**9,852,810**	**10,863,737**	**10,272,824**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0525	**School Crossing Guards**				
	Personnel Services				
001-0525-41000-00	Regular Employees	7,610	7,115	6,712	6,260
001-0525-42000-00	Temporary Employees	146,880	146,340	149,781	139,342
001-0525-47600-00	Workers Compensation Premium	170	1,635	2,160	1,560
001-0525-47700-00	Health Insurance Premium	2,565	2,560	2,382	2,168
001-0525-47760-00	Retirement Health Savings	120	105	116	115
001-0525-48000-00	Pension Contributions	735	795	511	432
001-0525-48200-00	Social Security Contributions	11,810	11,740	11,923	11,089
	Personnel Services	**169,890**	**170,290**	**173,585**	**160,965**
	Contractual Services				
001-0525-51000-00	Professional Services	-	-	-	86
001-0525-54700-00	Car Allowance	1,470	1,470	818	1,187
001-0525-56597-00	Prop Prem-Risk Mgt Contrib	120	60	60	-
	Contractual Services	**1,590**	**1,530**	**878**	**1,272**
	Commodities				
001-0525-64500-00	Traffic Control Supplies	300	300	125	515
001-0525-67500-00	Safety Clothing & Supplies	450	450	82	525
	Commodities	**750**	**750**	**208**	**1,040**
0525	**School Crossing Guards**	**172,230**	**172,570**	**174,671**	**163,278**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0550	**Communications and Records**				
	Personnel Services				
001-0550-41000-00	Regular Employees	1,726,000	1,748,855	1,540,267	1,452,783
001-0550-42000-00	Temporary Employees	34,970	35,880	11,242	24,316
001-0550-43000-00	Overtime Pay	78,000	90,000	38,992	78,409
001-0550-45000-00	Callout Pay	12,000	-	-	300
001-0550-47500-00	Term Life Insurance	1,445	1,205	1,069	1,296
001-0550-47600-00	Workers Compensation Premium	37,010	20,565	44,460	36,540
001-0550-47700-00	Health Insurance Premium	317,405	347,740	319,576	295,801
001-0550-47750-00	Retiree Health Insurance	-	20,755	13,922	20,337
001-0550-47755-00	OPEB Contributions	1,320	1,560	4,080	4,245
001-0550-47760-00	Retirement Health Savings	24,000	23,995	24,896	23,722
001-0550-47770-00	Health Savings Account	9,755	15,750	12,412	11,850
001-0550-48000-00	Pension Contributions	167,655	192,940	124,124	109,011
001-0550-48200-00	Social Security Contributions	136,280	136,395	113,705	110,958
	Personnel Services	**2,545,840**	**2,635,640**	**2,248,746**	**2,169,568**
	Contractual Services				
001-0550-51000-00	Professional Services	1,000	1,000	2,150	100
001-0550-52000-00	Electricity	7,600	5,600	5,187	1,953
001-0550-52300-00	Heat	150	220	133	-
001-0550-52500-00	Sewer	40	80	6	-
001-0550-53000-00	Postage	1,355	1,360	1,000	933
001-0550-54000-00	Telecommunications	13,490	12,790	12,368	11,917
001-0550-54500-00	Training and Travel	5,000	5,000	2,665	1,972
001-0550-55000-00	Dues & Subscriptions	150	150	-	-
001-0550-55500-00	Maintenance of Equipment	25,315	25,490	24,962	24,690
001-0550-55800-00	Maint of Computer Equipment	82,980	76,470	52,947	41,111
001-0550-56597-00	Prop Prem-Risk Mgt Contrib	6,600	6,300	6,000	5,520
	Contractual Services	**143,680**	**134,460**	**107,418**	**88,197**
	Commodities				
001-0550-61000-00	Office Supplies	11,500	11,500	9,737	9,535
001-0550-61700-00	Minor Computer Equip & Supp	5,000	5,000	7,476	2,142
001-0550-61800-00	Minor Furniture	-	-	844	2,311
001-0550-65000-00	Cleaning & Household Supplies	500	-	-	-
001-0550-65500-00	Materials to Maintain Equipmt	50	50	-	-
001-0550-67000-00	Books & Pamphlets	-	50	-	-
001-0550-67500-00	Safety Clothing & Supplies	1,500	1,500	1,558	1,180
001-0550-68000-00	Food	500	500	145	-
	Commodities	**19,050**	**18,600**	**19,761**	**15,168**
	Other Charges				
001-0550-85500-00	Refunds & Reimbursements	8,100	8,100	8,098	8,098
001-0550-85902-00	Knox County Sheriff	-	-	-	14,650
001-0550-88300-00	Lease Payments	2,280	2,280	2,423	3,161
	Other Charges	**10,380**	**10,380**	**10,521**	**25,909**
0550	**Communications and Records**	**2,718,950**	**2,799,080**	**2,386,446**	**2,298,842**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0605	**Fire**				
	Personnel Services				
001-0605-41000-00	Regular Employees	4,127,820	4,102,425	3,796,461	3,741,079
001-0605-41005-00	Workers Comp Wages	-	-	-	1,535
001-0605-43000-00	Overtime Pay	221,260	214,245	365,591	217,294
001-0605-47500-00	Term Life Insurance	3,730	3,460	3,761	4,098
001-0605-47600-00	Workers Compensation Premium	107,500	109,710	76,200	69,300
001-0605-47700-00	Health Insurance Premium	977,280	876,490	842,103	728,797
001-0605-47760-00	Retirement Health Savings	76,120	64,885	53,856	62,902
001-0605-47770-00	Health Savings Account	20,250	20,250	20,250	23,250
001-0605-48000-00	Pension Contributions	7,800	8,630	6,446	5,625
001-0605-48010-00	Public Safety Pension Cons	2,765,770	2,665,915	3,648,725	3,463,347
001-0605-48200-00	Social Security Contributions	68,060	66,780	62,418	59,172
	Personnel Services	**8,375,590**	**8,132,790**	**8,875,810**	**8,376,399**
	Contractual Services				
001-0605-51000-00	Professional Services	27,850	26,085	30,741	63,733
001-0605-51500-00	Printing & Advertising	950	600	629	1,843
001-0605-52000-00	Electricity	19,520	18,615	16,760	17,477
001-0605-52300-00	Heat	1,450	1,745	1,316	577
001-0605-52500-00	Sewer	1,615	1,610	1,541	1,347
001-0605-53000-00	Postage	565	605	408	533
001-0605-54000-00	Telecommunications	23,630	29,015	14,573	10,886
001-0605-54500-00	Training and Travel	59,070	33,505	45,065	13,592
001-0605-55000-00	Dues & Subscriptions	5,205	23,505	3,718	4,056
001-0605-55500-00	Maintenance of Equipment	61,580	44,985	64,890	48,686
001-0605-55700-00	Maint of Building & Improvemnt	70,395	23,830	113,632	131,644
001-0605-55800-00	Maint of Computer Equipment	58,550	57,290	54,468	22,862
001-0605-56000-00	Rentals	200	200	281	131
001-0605-56597-00	Prop Prem-Risk Mgt Contrib	69,900	66,480	63,300	60,975
001-0605-57500-00	Laundry & Cleaning Services	4,000	2,100	3,416	697
001-0605-58500-00	Receptions and Office Function	1,925	1,250	349	1,118
	Contractual Services	**406,405**	**331,420**	**415,086**	**380,155**
	Commodities				
001-0605-61000-00	Office Supplies	1,500	1,500	466	1,267
001-0605-61500-00	Minor Office Machinery & Equip	500	500	-	-
001-0605-61700-00	Minor Computer Equip & Supp	5,000	5,000	3,928	1,824
001-0605-62500-00	Motor Vehicle Supplies	30,000	25,000	35,085	31,318
001-0605-62510-00	Gasoline	24,640	27,185	22,494	23,739
001-0605-65000-00	Cleaning & Household Supplies	8,250	8,000	10,402	10,000
001-0605-65500-00	Materials to Maintain Equipmt	17,350	17,700	7,389	27,906
001-0605-66000-00	Materials to Mntn Bldgs/Improv	6,825	9,500	7,674	28,102
001-0605-66500-00	Minor Tools & Apparatus	40,250	49,155	27,995	156,712
001-0605-67000-00	Books & Pamphlets	1,600	2,250	584	800
001-0605-67500-00	Safety Clothing & Supplies	108,225	83,935	68,598	77,458
001-0605-68000-00	Food	330	330	138	116
001-0605-68500-00	Chemicals	5,795	3,065	1,371	830
001-0605-68600-00	Emerg Med & Protect Supp	15,700	13,500	10,422	9,100
	Commodities	**265,965**	**246,620**	**196,546**	**369,170**
	Other Charges				
001-0605-83100-00	Contributions to Others	-	-	1,026	1,318
001-0605-85053-00	Building Repair & Maint Contrb	14,000	4,000	-	-
001-0605-85057-00	Computer Replacement Contrbtn	37,000	12,000	-	-
001-0605-85058-00	Vehicle Replacement Fund	170,000	150,000	22,560	471,821
001-0605-88300-00	Lease Payments	1,755	1,755	1,655	1,164
	Other Charges	**222,755**	**167,755**	**25,240**	**474,302**
0605	**Fire**	**9,270,715**	**8,878,585**	**9,512,682**	**9,600,026**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0630	**Emergency Services**				
	Contractual Services				
001-0630-51500-00	Printing & Advertising	-	350	286	616
001-0630-52000-00	Electricity	-	2,310	1,475	1,959
001-0630-54000-00	Telecommunications	-	365	1,214	240
001-0630-54500-00	Training and Travel	-	700	918	1,563
001-0630-55500-00	Maintenance of Equipment	-	500	2,850	270
001-0630-55800-00	Maint of Computer Equipment	-	-	14,048	-
001-0630-58500-00	Receptions and Office Function	-	250	-	160
	Contractual Services	**-**	**4,475**	**20,790**	**4,808**
	Commodities				
001-0630-65500-00	Materials to Maintain Equipmt	-	1,600	18,851	-
	Commodities	**-**	**1,600**	**18,851**	**-**
	Other Charges				
001-0630-85053-00	Building Repair & Maint Contrb	-	-	-	240
001-0630-85057-00	Computer Replacement Contrbtn	-	2,000	1,140	1,380
	Other Charges	**-**	**2,000**	**1,140**	**1,620**
0630	**Emergency Services**	**-**	**8,075**	**40,781**	**6,428**
	Expense	**33,858,575**	**33,088,465**	**32,675,922**	**32,585,378**
001	**General**	**(288,520)**	**(150,385)**	**(468,945)**	**(1,147,648)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
011	**Motor Fuel Tax**				
	Use of Money & Property				
011-0000-33010-00	Interest Income on Investments	68,410	92,230	121,994	103,101
	Use of Money & Property	**68,410**	**92,230**	**121,994**	**103,101**
	Intergovernmental Revenue				
011-0000-35070-00	State Motor Fuel Tax	1,350,000	1,392,355	1,379,997	1,345,724
	Intergovernmental Revenue	**1,350,000**	**1,392,355**	**1,379,997**	**1,345,724**
	Revenue	**1,418,410**	**1,484,585**	**1,501,991**	**1,448,825**
	Contractual Services				
011-0000-55700-00	Maint of Building & Improvemnt	1,470,000	950,000	1,261,995	67,294
	Contractual Services	**1,470,000**	**950,000**	**1,261,995**	**67,294**
	Commodities				
011-0000-66000-00	Materials to Mntn Bldgs/Improv	410,000	405,000	336,514	337,035
	Commodities	**410,000**	**405,000**	**336,514**	**337,035**
	Capital Outlay				
011-0000-78070-00	Sidewalks	-	-	54,706	144,979
	Capital Outlay	**-**	**-**	**54,706**	**144,979**
	Other Charges				
011-0000-85013-00	Transfer to Grant Fund	849,330	-	-	-
	Other Charges	**849,330**	**-**	**-**	**-**
	Expense	**2,729,330**	**1,355,000**	**1,653,215**	**549,309**
011	**Motor Fuel Tax**	**(1,310,920)**	**129,585**	**(151,224)**	**899,517**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
012	**Community Improvements/Infrast**				
	Taxes				
012-0000-30050-00	Home Rule Tax	1,418,210	1,311,390	1,300,332	1,186,135
	Taxes	**1,418,210**	**1,311,390**	**1,300,332**	**1,186,135**
	Use of Money & Property				
012-0000-33010-00	Interest Income on Investments	22,630	34,000	46,456	35,868
	Use of Money & Property	**22,630**	**34,000**	**46,456**	**35,868**
	Revenue	**1,440,840**	**1,345,390**	**1,346,788**	**1,222,003**
	Contractual Services				
012-0000-51000-00	Professional Services	-	500	-	720
012-0000-55700-00	Maint of Building & Improvemnt	-	60,000	393,775	-
	Contractual Services	**-**	**60,500**	**393,775**	**720**
	Commodities				
012-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	44,774	18,403
012-0000-66500-00	Minor Tools & Apparatus	-	357,350	-	-
	Commodities	**-**	**357,350**	**44,774**	**18,403**
	Capital Outlay				
012-0000-75000-00	Buildings	-	-	150,000	-
012-0000-76000-00	Improvemnt Other Than Building	85,000	24,000	144,199	-
	Capital Outlay	**85,000**	**24,000**	**294,199**	**-**
	Other Charges				
012-0000-83100-00	Contributions to Others	10,000	10,000	10,000	10,000
012-0000-85013-00	Transfer to Grant Fund	568,565	140,560	125,000	-
012-0000-85044-00	Transfer to GO Bond Fund	717,500	718,700	717,766	712,851
	Other Charges	**1,296,065**	**869,260**	**852,766**	**722,851**
	Expense	**1,381,065**	**1,311,110**	**1,585,513**	**741,974**
012	**Community Improvements/Infrast**	**59,775**	**34,280**	**(238,725)**	**480,029**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
013	**Grants**				
	Use of Money & Property				
	Intergovernmental Revenue				
013-0000-35100-00	Fed Operate Assist Grants	-	-	344,659	421,972
013-0000-35110-00	Federal Capital Grants	-	-	-	1,158
013-0000-35300-00	State Operate Assist Grant	-	-	6,016	29,271
013-0000-35310-00	State Capital Grants	-	-	-	77,756
013-0000-35315-00	Federal Reimbursements	6,116,180	3,053,600	58,539	32,350
013-0000-35320-00	Pub Transp Fed Oper Assistance	-	-	18,304	99,121
013-0000-35325-00	State Reimbursements	2,917,335	2,603,240	2,328,179	1,269,636
013-0000-35856-00	Agency Grant Reimbursements	-	-	13,500	135,273
	Intergovernmental Revenue	**9,033,515**	**5,656,840**	**2,769,197**	**2,066,536**
	Other Revenue				
	Transfer From Other Funds				
013-0000-38011-00	Transfer from Motor Fuel	849,330	-	-	-
013-0000-38012-00	Community Impr/Infr Trans From	505,560	140,560	125,000	-
013-0000-38014-00	City Gas Tax Transfer From	-	-	165,000	-
013-0000-38024-00	Economic Dev Transfer From	-	25,500	134,950	-
013-0000-38049-00	TIF IV Transfer From	-	-	111,421	-
013-0000-38052-00	GO Bond Cap Exp Transfer From	2,040,000	2,040,000	-	-
013-0000-38054-00	Planning Transfer From	63,005	-	-	-
013-0000-38057-00	Computer Replace Transfer From	-	130,000	-	-
013-0000-38059-00	Util Tax Cap Proj Trnsfer From	-	4,000	646,533	424,031
	Transfer From Other Funds	**3,457,895**	**2,340,060**	**1,182,904**	**424,031**
	Reimbursement from Others				
013-0000-39100-00	Reimbursements	-	-	16,993	-
	Reimbursement from Others	**-**	**-**	**16,993**	**-**
	Revenue	**12,491,410**	**7,996,900**	**3,969,095**	**2,490,567**
	Personnel Services				
013-0000-43000-00	Overtime Pay	-	-	3,887	13,468
	Personnel Services	**-**	**-**	**3,887**	**13,468**
	Contractual Services				
013-0000-51000-00	Professional Services	87,650	957,100	261,514	150,027
013-0000-51500-00	Printing & Advertising	-	-	-	294
013-0000-54000-00	Telecommunications	-	-	1,540	1,819
013-0000-54500-00	Training and Travel	-	12,000	10,374	-
013-0000-55500-00	Maintenance of Equipment	-	-	38,802	95,750
013-0000-55700-00	Maint of Building & Improvemnt	1,865,235	-	8,925	43,527
	Contractual Services	**1,952,885**	**969,100**	**321,155**	**291,418**
	Commodities				
013-0000-61000-00	Office Supplies	-	-	-	28
013-0000-61700-00	Minor Computer Equip & Supp	-	-	9,379	3,991
013-0000-61800-00	Minor Furniture	-	-	590	-
013-0000-62510-00	Gasoline	-	-	-	6,143
013-0000-63500-00	Botanical & Agriculture Suppl	-	-	16,993	-
013-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	-	175
013-0000-66500-00	Minor Tools & Apparatus	-	230,000	5,523	-
013-0000-67500-00	Safety Clothing & Supplies	-	-	6,721	2,187
013-0000-69000-00	Firearms & Supplies	-	-	-	1,086
	Commodities	**-**	**230,000**	**39,206**	**13,610**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Capital Outlay				
013-0000-71000-00	Machinery & Equipment	-	-	18,180	70,756
013-0000-75000-00	Buildings	3,290,000	3,290,000	-	-
013-0000-76000-00	Improvemnt Other Than Building	3,095,560	2,560,560	3,323,545	1,163,384
013-0000-78010-00	Roads	3,668,285	-	76,672	-
	Capital Outlay	**10,053,845**	**5,850,560**	**3,418,396**	**1,234,140**
	Other Charges				
013-0000-83100-00	Contributions to Others	484,680	947,240	400,120	1,350,318
013-0000-85001-00	Transfer to General Fund	-	-	122,073	-
	Other Charges	**484,680**	**947,240**	**522,193**	**1,350,318**
	Expense	**12,491,410**	**7,996,900**	**4,304,838**	**2,902,954**
013	**Grants**	**-**	**-**	**(335,743)**	**(412,387)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
014	**City Gas Tax**				
	Taxes				
014-0000-30140-00	City Gas Tax	610,000	620,000	616,093	624,601
	Taxes	**610,000**	**620,000**	**616,093**	**624,601**
	Use of Money & Property				
014-0000-33010-00	Interest Income on Investments	6,560	11,370	13,920	13,262
	Use of Money & Property	**6,560**	**11,370**	**13,920**	**13,262**
	Intergovernmental Revenue				
014-0000-35370-00	Maintenance of Traffic Signals	-	-	-	8,966
	Intergovernmental Revenue	**-**	**-**	**-**	**8,966**
	Charges for Current Services				
014-0000-36870-00	Penalties/Accounting Services	-	-	447	684
	Charges for Current Services	**-**	**-**	**447**	**684**
	Other Revenue				
014-0000-37900-00	Misc Other Revenue	-	-	-	27,641
	Other Revenue	**-**	**-**	**-**	**27,641**
	Reimbursement from Others				
014-0000-39100-00	Reimbursements	-	-	-	66,303
	Reimbursement from Others	**-**	**-**	**-**	**66,303**
	Revenue	**616,560**	**631,370**	**630,460**	**741,457**
	Personnel Services				
014-0000-41000-00	Regular Employees	209,650	198,745	184,532	177,840
014-0000-47500-00	Term Life Insurance	1,070	870	864	864
014-0000-47600-00	Workers Compensation Premium	2,580	2,430	2,400	2,400
014-0000-47700-00	Health Insurance Premium	30,205	31,200	29,294	21,889
014-0000-47760-00	Retirement Health Savings	2,525	2,495	2,454	2,410
014-0000-47770-00	Health Savings Account	750	-	-	-
014-0000-48000-00	Pension Contributions	20,315	22,220	15,182	13,299
014-0000-48200-00	Social Security Contributions	16,040	15,205	13,719	13,235
	Personnel Services	**283,135**	**273,165**	**248,446**	**231,936**
	Contractual Services				
014-0000-51000-00	Professional Services	45,000	45,000	18,329	54,856
014-0000-55500-00	Maintenance of Equipment	3,000	5,000	154	316
014-0000-55700-00	Maint of Building & Improvemnt	136,500	136,500	90,749	52,986
014-0000-56000-00	Rentals	4,000	-	1,500	2,660
014-0000-56597-00	Prop Prem-Risk Mgt Contrib	480	420	360	360
014-0000-59590-00	Administrative Fee	600	600	600	600
	Contractual Services	**189,580**	**187,520**	**111,692**	**111,778**
	Commodities				
014-0000-64500-00	Traffic Control Supplies	95,000	87,500	83,543	89,454
014-0000-66000-00	Materials to Mntn Bldgs/Improv	66,000	89,000	75,679	59,978
014-0000-66500-00	Minor Tools & Apparatus	12,200	15,200	26,195	15,128
	Commodities	**173,200**	**191,700**	**185,417**	**164,560**
	Capital Outlay				
014-0000-71000-00	Machinery & Equipment	-	-	2,228	-
014-0000-76000-00	Improvemnt Other Than Building	-	-	31,251	-
014-0000-78070-00	Sidewalks	-	-	-	65,303
	Capital Outlay	**-**	**-**	**33,479**	**65,303**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Other Charges				
014-0000-85013-00	Transfer to Grant Fund	-	-	165,000	-
014-0000-85074-00	Transfer to Employee Health	-	2,460	-	-
	Other Charges	**-**	**2,460**	**165,000**	**-**
	Expense	**645,915**	**654,845**	**744,034**	**573,577**
014	**City Gas Tax**	**(29,355)**	**(23,475)**	**(113,574)**	**167,880**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
015	**Federal Special Enforcement**				
	Use of Money & Property				
015-0000-33010-00	Interest Income on Investments	1,930	1,720	2,442	816
	Use of Money & Property	**1,930**	**1,720**	**2,442**	**816**
	Intergovernmental Revenue				
015-0000-35355-00	Federal Special Enforcement	-	-	13,405	21,873
	Intergovernmental Revenue	**-**	**-**	**13,405**	**21,873**
	Revenue	**1,930**	**1,720**	**15,847**	**22,689**
	Personnel Services				
	Contractual Services				
015-0000-51000-00	Professional Services	-	-	32	-
015-0000-54500-00	Training and Travel	-	-	1,915	2,944
015-0000-55800-00	Maint of Computer Equipment	-	-	1,728	8,185
015-0000-58500-00	Receptions & Office Functions	-	-	844	-
	Contractual Services	**-**	**-**	**4,520**	**11,129**
	Commodities				
015-0000-61800-00	Minor Furniture	-	-	2,138	1,214
015-0000-65500-00	Materials to Maintain Equipmt	-	-	-	374
015-0000-66500-00	Minor Tools & Apparatus	-	-	3,696	1,475
015-0000-67500-00	Safety Clothing & Supplies	-	-	564	7,182
015-0000-69000-00	Firearms & Supplies	-	-	4,930	1,265
	Commodities	**-**	**-**	**11,327**	**11,510**
	Expense	**-**	**-**	**15,847**	**22,639**
015	**Federal Special Enforcement**	**1,930**	**1,720**	**-**	**51**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
016	**Special Enforcement**				
	Fines and Costs				
016-0000-32010-00	Fines and Costs	-	2,000	1,177	159
	Fines and Costs	**-**	**2,000**	**1,177**	**159**
	Use of Money & Property				
016-0000-33010-00	Interest Income on Investments	11,965	17,830	22,460	27,739
	Use of Money & Property	**11,965**	**17,830**	**22,460**	**27,739**
	Intergovernmental Revenue				
016-0000-35350-00	State Special Enforcement	-	-	8,086	13,482
	Intergovernmental Revenue	**-**	**-**	**8,086**	**13,482**
	Other Revenue				
016-0000-37100-00	Private Contribs/Donations	-	-	32	2,749
016-0000-37900-00	Misc Other Revenue	-	-	-	616
	Other Revenue	**-**	**-**	**32**	**3,365**
	Revenue	**11,965**	**19,830**	**31,755**	**44,745**
	Contractual Services				
016-0000-51200-00	Drug Enforcement Service	3,000	3,000	-	-
016-0000-54000-00	Telecommunications	3,735	2,585	1,422	627
016-0000-54500-00	Training and Travel	3,000	3,000	-	583
016-0000-55500-00	Maintenance of Equipment	1,000	1,000	-	-
016-0000-55700-00	Maint of Building & Improvemnt	-	-	-	6,324
016-0000-55800-00	Maint of Computer Equipment	3,000	3,000	40,419	8,463
016-0000-58500-00	Receptions & Office Functions	-	-	250	-
	Contractual Services	**13,735**	**12,585**	**42,092**	**15,996**
	Commodities				
016-0000-61700-00	Minor Computer Equip & Supp	-	-	-	8,363
016-0000-66500-00	Minor Tools & Apparatus	-	37,245	-	65
016-0000-67500-00	Safety Clothing & Supplies	-	500	-	103
016-0000-68000-00	Food	-	-	-	250
016-0000-69000-00	Firearms & Supplies	50,500	500	57,730	817
016-0000-69300-00	Canine Supplies	500	500	11,620	-
	Commodities	**51,000**	**38,745**	**69,350**	**9,598**
	Capital Outlay				
	Other Charges				
016-0000-83100-00	Contributions to Others	-	-	-	1,000
	Other Charges	**-**	**-**	**-**	**1,000**
	Expense	**64,735**	**51,330**	**111,441**	**26,594**
016	**Special Enforcement**	**(52,770)**	**(31,500)**	**(79,686)**	**18,151**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
017	**911 Communications**				
	Intergovernmental Revenue				
017-0000-35600-00	County Reimbursements	144,295	152,010	119,423	132,678
	Intergovernmental Revenue	**144,295**	**152,010**	**119,423**	**132,678**
	Revenue	**144,295**	**152,010**	**119,423**	**132,678**
	Personnel Services				
017-0000-41000-00	Regular Employees	106,980	111,125	87,322	94,564
017-0000-43000-00	Overtime Pay	-	-	-	29
017-0000-47500-00	Term Life Insurance	270	220	187	173
017-0000-47600-00	Workers Compensation Premium	1,880	2,040	1,980	2,100
017-0000-47700-00	Health Insurance Premium	14,885	14,795	14,994	20,833
017-0000-47760-00	Retirement Health Savings	1,585	1,535	1,231	1,025
017-0000-47770-00	Health Savings Account	150	150	150	150
017-0000-48000-00	Pension Contributions	10,365	12,400	7,109	7,087
017-0000-48200-00	Social Security Contributions	8,180	8,485	6,451	6,717
	Personnel Services	**144,295**	**150,750**	**119,423**	**132,678**
	Other Charges				
017-0000-85074-00	Transfer to Employee Health	-	1,260	-	-
	Other Charges	**-**	**1,260**	**-**	**-**
	Expense	**144,295**	**152,010**	**119,423**	**132,678**
017	**911 Communications**	**-**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
018	**Storm Water Utility**				
	Taxes				
018-0000-30080-00	Electric Use Tax	424,750	417,890	404,756	417,889
018-0000-30085-00	Natural Gas Use Tax	335,670	356,220	346,702	323,112
	Taxes	**760,420**	**774,110**	**751,458**	**741,000**
	Use of Money & Property				
018-0000-33010-00	Interest Income on Investments	32,150	28,175	38,922	46,297
	Use of Money & Property	**32,150**	**28,175**	**38,922**	**46,297**
	Intergovernmental Revenue				
018-0000-35900-00	Misc Intergovernmental Rev	2,600	7,600	2,797	11,206
	Intergovernmental Revenue	**2,600**	**7,600**	**2,797**	**11,206**
	Other Revenue				
018-0000-37900-00	Misc Other Revenue	-	-	-	600
	Other Revenue	**-**	**-**	**-**	**600**
	Revenue	**795,170**	**809,885**	**793,177**	**799,103**
	Personnel Services				
018-0000-41000-00	Regular Employees	257,765	340,140	288,356	344,162
018-0000-41005-00	Workers Comp Wages	-	-	1,420	-
018-0000-47500-00	Term Life Insurance	640	545	432	558
018-0000-47600-00	Workers Compensation Premium	4,270	4,965	5,100	5,280
018-0000-47700-00	Health Insurance Premium	26,415	60,390	47,657	51,330
018-0000-47760-00	Retirement Health Savings	3,205	3,150	1,151	2,935
018-0000-47770-00	Health Savings Account	675	750	750	1,538
018-0000-48000-00	Pension Contributions	24,975	38,025	23,730	25,433
018-0000-48200-00	Social Security Contributions	19,720	26,020	21,322	25,519
	Personnel Services	**337,665**	**473,985**	**389,918**	**456,755**
	Contractual Services				
018-0000-51000-00	Professional Services	-	-	239	3,729
018-0000-52000-00	Electricity	2,390	2,355	2,226	2,004
018-0000-55500-00	Maintenance of Equipment	20,200	20,200	6,876	47,635
018-0000-55700-00	Maint of Building & Improvemnt	168,000	258,000	-	104,733
018-0000-56597-00	Prop Prem-Risk Mgt Contrib	960	900	840	840
018-0000-59590-00	Administrative Fee	960	840	1,290	1,320
	Contractual Services	**192,510**	**282,295**	**11,471**	**160,262**
	Commodities				
018-0000-62500-00	Motor Vehicle Supplies	35,000	35,000	15,231	34,275
018-0000-62510-00	Gasoline	20,230	20,395	19,725	18,721
018-0000-65500-00	Materials to Maintain Equipmt	8,000	8,000	6,246	8,726
018-0000-66000-00	Materials to Mntn Bldgs/Improv	33,000	31,000	16,278	16,724
	Commodities	**96,230**	**94,395**	**57,480**	**78,446**
	Capital Outlay				
018-0000-78050-00	Storm Drainage	300,000	450,000	-	217,166
	Capital Outlay	**300,000**	**450,000**	**-**	**217,166**
	Other Charges				
018-0000-85058-00	Vehicle Replacement Fund	50,000	40,000	-	36,960
018-0000-85059-00	Util Tax Cap Imp Trsfr To	-	-	76,029	-
018-0000-85074-00	Transfer to Employee Health	-	5,040	-	-
	Other Charges	**50,000**	**45,040**	**76,029**	**36,960**
0000		**976,405**	**1,345,715**	**534,899**	**949,588**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Expense	**976,405**	**1,345,715**	**534,899**	**949,588**
018	**Storm Water Utility**	**(181,235)**	**(535,830)**	**258,278**	**(150,485)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
019	**Parks & Recreation**				
	Taxes				
019-0000-30010-00	Property Tax	258,400	240,760	224,123	260,083
019-0000-30030-00	State Income Tax	298,625	284,365	272,126	258,665
019-0000-30040-00	Sales Tax	1,866,755	2,034,700	1,995,789	1,831,097
019-0000-30043-00	Local Use Tax	32,625	21,305	54,499	160,207
019-0000-30050-00	Home Rule Tax	496,375	327,845	780,199	711,681
019-0000-30060-00	Food & Beverage Tax	222,075	209,025	206,978	202,368
019-0000-30070-00	Hotel Motel Tax	969,520	968,670	940,469	970,553
	Taxes	**4,144,375**	**4,086,670**	**4,474,182**	**4,394,654**
	Use of Money & Property				
019-0000-33010-00	Interest Income on Investments	74,865	94,790	117,729	137,609
019-0000-33012-00	Unrealized Gain on Investment	-	-	1,310	(142)
019-0000-33020-00	Interest on Loans	55	495	1,001	1,497
019-0000-33100-00	Rental of Property	-	-	18,274	29,137
019-0000-33305-00	Golf Fees Daily	250,000	220,000	243,949	207,572
019-0000-33306-00	Golf Fees Season Pass	143,000	135,000	125,918	139,198
019-0000-33307-00	Golf Cart Storage	9,000	8,500	8,245	7,515
019-0000-33308-00	Golf Tee Reservations	2,500	2,500	2,059	1,606
019-0000-33309-00	Golf Fees Locker Rental	3,650	3,600	3,655	3,426
019-0000-33310-00	Golf Punch Card Revenue	6,500	6,000	6,595	6,214
019-0000-33311-00	Golf Cart Rental	230,000	230,000	207,503	237,283
019-0000-33312-00	Range Ball Revenue	45,000	42,000	46,042	41,786
019-0000-33313-00	Golf Accessories	8,000	8,000	5,983	7,872
019-0000-33315-00	Golf Concessions	22,000	21,000	18,854	20,945
019-0000-33316-00	Sale of Alcohol Golf	65,000	65,000	55,581	63,680
019-0000-33317-00	Sale of Clothing Golf	40,000	40,000	58,976	41,056
019-0000-33318-00	Sale of Food Golf	50,000	50,000	52,140	51,259
019-0000-33319-00	Golf Club Repairs	6,000	6,000	2,615	6,171
019-0000-33340-00	Campground Fees	115,000	125,000	102,209	119,283
019-0000-33342-00	Campground Firewood	6,500	7,500	5,675	5,954
019-0000-33353-00	Lake Storey Boat Rental	20,000	20,000	19,740	22,877
019-0000-33355-00	Lake Storey Concession	3,000	3,000	2,482	3,068
019-0000-33356-00	Lake Storey Miscellaneous	100	100	375	-
019-0000-33359-00	Hawthorne Cntr Gym Concession	2,500	2,500	2,840	2,100
019-0000-33360-00	Hawthorne Center Gym Rental	8,000	8,000	8,102	7,488
019-0000-33361-00	Hawthorne Pool Daily Group Fee	13,000	10,000	7,853	11,150
019-0000-33362-00	Hawthorne Pool Season Pass	17,000	8,000	7,152	10,534
019-0000-33363-00	Hawthorne Pool Rental Fees	18,500	14,200	18,995	16,435
019-0000-33371-00	Lakeside Pool Daily/Group Fee	98,000	85,000	83,806	82,908
019-0000-33372-00	Lakeside Pool Season Pass	25,000	18,500	15,235	20,989
019-0000-33373-00	Lakeside Pool Rental Fees	2,000	2,500	2,200	2,050
019-0000-33375-00	Lakeside Concession	40,000	40,000	42,625	39,418
019-0000-33376-00	Lakeside Pool Miscellaneous	100	100	118	29
019-0000-33377-00	Lakeside Rec Facility Rental	33,000	31,000	27,443	29,134
019-0000-33378-00	LS Tennis Equip Rental&Repair	100	130	68	23
019-0000-33382-00	Lake Storey Softball Concessn	2,000	3,000	1,775	1,454
019-0000-33385-00	Pavilion Revenues	45,000	42,000	45,114	38,289
019-0000-33386-00	Recreation Family Events	142,350	201,500	130,072	112,033
019-0000-33389-00	Park & Rec Rental Facilities	13,000	12,500	24,420	7,794
019-0000-33865-00	Park & Rec Pop Commission	4,000	6,500	3,446	3,502
	Use of Money & Property	**1,563,720**	**1,573,915**	**1,528,171**	**1,540,195**
	Charges for Current Services				
019-0000-36650-00	Grave Openings	38,000	35,000	38,125	32,850
019-0000-36870-00	Penalties/Accounting Services	-	-	4,609	4,972
	Charges for Current Services	**38,000**	**35,000**	**42,734**	**37,822**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Other Revenue				
019-0000-37010-00	Sale of Cemetery Lots	15,000	18,000	14,700	15,750
019-0000-37015-00	Scattering Gardens	4,000	6,000	1,440	3,825
019-0000-37050-00	Sale of Property	2,000	1,000	4,550	103,520
019-0000-37060-00	Proceeds Lease Issuance	-	-	157,338	-
019-0000-37100-00	Private Contribs/Donations	13,100	9,500	13,115	7,144
019-0000-37900-00	Misc Other Revenue	-	-	6,075	6,521
	Other Revenue	**34,100**	**34,500**	**197,218**	**136,760**
	Transfer From Other Funds				
019-0000-38088-00	Linwood Transfer From	-	-	2,414	2,378
019-0000-38089-00	East Linwood Transfer From	19,800	12,500	16,696	16,216
	Transfer From Other Funds	**19,800**	**12,500**	**19,110**	**18,595**
	Reimbursement from Others				
019-0000-39100-00	Reimbursements	-	-	584	323
	Reimbursement from Others	**-**	**-**	**584**	**323**
	Revenue	**5,799,995**	**5,742,585**	**6,261,999**	**6,128,349**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1905	**Parks & Recreation Admin**				
	Personnel Services				
019-1905-41000-00	Regular Employees	1,103,255	947,810	912,366	919,376
019-1905-41005-00	Workers Comp Wages	-	-	-	1,580
019-1905-42000-00	Temporary Employees	50,160	50,170	58,906	34,441
019-1905-43000-00	Overtime Pay	27,500	22,630	29,189	20,575
019-1905-47500-00	Term Life Insurance	2,570	1,655	1,643	1,724
019-1905-47600-00	Workers Compensation Premium	20,110	17,745	26,760	23,940
019-1905-47700-00	Health Insurance Premium	249,105	197,245	184,189	193,079
019-1905-47750-00	Retiree Health Insurance	44,140	31,525	29,885	26,062
019-1905-47755-00	OPEB Contributions	8,040	8,340	7,305	7,395
019-1905-47760-00	Retirement Health Savings	9,360	6,960	5,745	6,834
019-1905-47770-00	Health Savings Account	7,500	6,000	6,000	6,000
019-1905-48000-00	Pension Contributions	109,565	108,495	79,974	70,990
019-1905-48200-00	Social Security Contributions	90,335	78,075	74,405	71,753
	Personnel Services	**1,721,640**	**1,476,650**	**1,416,368**	**1,383,748**
	Contractual Services				
019-1905-51000-00	Professional Services	13,250	12,750	18,181	11,476
019-1905-51500-00	Printing & Advertising	30,000	30,000	25,200	26,616
019-1905-53000-00	Postage	2,270	1,680	2,095	1,163
019-1905-54000-00	Telecommunications	4,350	4,020	3,423	3,053
019-1905-54500-00	Training and Travel	9,000	5,340	2,569	4,012
019-1905-55000-00	Dues & Subscriptions	5,200	4,310	3,992	3,775
019-1905-55500-00	Maintenance of Equipment	760	795	840	1,027
019-1905-55800-00	Maint of Computer Equipment	56,190	20,770	14,585	12,121
019-1905-56000-00	Rentals	225	235	243	262
019-1905-56596-00	Auto Liability	1,800	1,680	1,560	1,560
019-1905-56597-00	Prop Prem-Risk Mgt Contrib	33,240	31,620	30,060	23,400
019-1905-58500-00	Receptions & Office Functions	-	-	-	103
019-1905-59511-00	Tourism Contractual Services	190,000	190,000	190,000	220,000
019-1905-59528-00	Galesburg Promise	341,270	340,970	330,905	341,491
019-1905-59537-00	Orpheum Civic Center Authority	150,000	150,000	150,000	100,000
019-1905-59590-00	Administrative Fee	4,320	3,840	4,440	4,500
	Contractual Services	**841,875**	**798,010**	**778,095**	**754,559**
	Commodities				
019-1905-61000-00	Office Supplies	750	500	484	400
019-1905-61700-00	Minor Computer Equip & Supp	1,000	1,000	775	851
019-1905-61800-00	Minor Furniture	-	-	-	200
019-1905-62500-00	Motor Vehicle Supplies	500	500	611	271
019-1905-65500-00	Materials to Maintain Equipmt	140	140	29	29
019-1905-66000-00	Materials to Mntn Bldgs/Improv	100	200	-	10
019-1905-67500-00	Safety Clothing & Supplies	300	250	-	1,755
019-1905-68000-00	Food	200	200	-	-
	Commodities	**2,990**	**2,790**	**1,900**	**3,516**
	Other Charges				
019-1905-84500-00	Property Tax	-	-	-	217
019-1905-85020-00	Airport Fund Transfer to	71,300	89,465	116,015	-
019-1905-85057-00	Computer Replacement Contrbtn	1,000	1,000	-	-
019-1905-85058-00	Vehicle Replacement Fund	30,600	20,000	60	-
019-1905-85073-00	Transfer to Retiree Health	-	5,275	-	-
019-1905-85074-00	Transfer to Employee Health	-	24,900	-	-
019-1905-88300-00	Lease Payments	1,075	1,270	1,273	1,312
	Other Charges	**103,975**	**141,910**	**117,349**	**1,529**
1905	**Parks & Recreation Admin**	**2,670,480**	**2,419,360**	**2,313,711**	**2,143,351**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1910	**City Hall Bldgs & Grounds**				
	Personnel Services				
019-1910-41000-00	Regular Employees	-	-	54,975	51,798
019-1910-43000-00	Overtime Pay	-	-	238	143
019-1910-47600-00	Workers Compensation Premium	-	-	1,500	1,500
019-1910-47700-00	Health Insurance Premium	-	-	14,023	12,719
019-1910-47750-00	Retiree Health Insurance	-	-	9,962	9,198
019-1910-47760-00	Retirement Health Savings	-	-	1,386	1,374
019-1910-47770-00	Health Savings Account	-	-	750	750
019-1910-48000-00	Pension Contributions	-	-	4,638	3,959
019-1910-48200-00	Social Security Contributions	-	-	4,181	3,928
	Personnel Services	**-**	**-**	**91,653**	**85,369**
	Contractual Services				
019-1910-51000-00	Professional Services	-	-	56	6,853
019-1910-52000-00	Electricity	-	-	45,279	49,472
019-1910-52300-00	Heat	-	-	1,989	1,435
019-1910-52500-00	Sewer	-	-	890	886
019-1910-54000-00	Telecommunications	-	-	2,235	2,192
019-1910-55700-00	Maint of Building & Improvemnt	-	-	95,416	144,695
019-1910-55800-00	Maint of Computer Equipment	-	-	839	383
019-1910-56597-00	Prop Prem-Risk Mgt Contrib	-	-	19,320	10,920
019-1910-59300-00	Medical & Safety Supplies	-	-	560	485
019-1910-59590-00	Administrative Fee	-	-	375	420
	Contractual Services	**-**	**-**	**166,958**	**217,741**
	Commodities				
019-1910-61800-00	Minor Furniture	-	-	3,292	-
019-1910-62500-00	Motor Vehicle Supplies	-	-	177	(11)
019-1910-62510-00	Gasoline	-	-	151	88
019-1910-65000-00	Cleaning & Household Supplies	-	-	3,928	3,988
019-1910-65500-00	Materials to Maintain Equipmt	-	-	97	21
019-1910-66000-00	Materials to Mntn Bldgs/Improv	-	-	17,874	3,667
019-1910-66500-00	Minor Tools & Apparatus	-	-	325	473
019-1910-67500-00	Safety Clothing & Supplies	-	-	131	131
	Commodities	**-**	**-**	**25,975**	**8,358**
	Other Charges				
019-1910-85053-00	Building Repair & Maint Contrb	-	-	26,400	19,740
	Other Charges	**-**	**-**	**26,400**	**19,740**
1910	**City Hall Bldgs & Grounds**	**-**	**-**	**310,986**	**331,208**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1911	**PSB Bldgs & Grounds**				
	Personnel Services				
019-1911-41000-00	Regular Employees	-	-	10,739	10,115
019-1911-47600-00	Workers Compensation Premium	-	-	300	300
019-1911-47700-00	Health Insurance Premium	-	-	4,676	4,106
019-1911-47760-00	Retirement Health Savings	-	-	276	274
019-1911-48000-00	Pension Contributions	-	-	911	780
019-1911-48200-00	Social Security Contributions	-	-	822	774
	Personnel Services	**-**	**-**	**17,725**	**16,348**
	Contractual Services				
019-1911-52000-00	Electricity	-	-	72,900	59,512
019-1911-52500-00	Sewer	-	-	2,244	2,409
019-1911-54000-00	Telecommunications	-	-	858	884
019-1911-55700-00	Maint of Building & Improvemnt	-	-	44,272	25,676
019-1911-55800-00	Maint of Computer Equipment	-	-	839	383
019-1911-56597-00	Prop Prem-Risk Mgt Contrib	-	-	30,480	27,960
019-1911-57500-00	Laundry & Cleaning Services	-	-	536	1,168
019-1911-59590-00	Administrative Fee	-	-	75	120
	Contractual Services	**-**	**-**	**152,205**	**118,112**
	Commodities				
019-1911-62510-00	Gasoline	-	-	1,124	237
019-1911-65000-00	Cleaning & Household Supplies	-	-	4,874	5,636
019-1911-66000-00	Materials to Mntn Bldgs/Improv	-	-	1,463	3,978
	Commodities	**-**	**-**	**7,461**	**9,851**
	Other Charges				
019-1911-85053-00	Building Repair & Maint Contrb	-	-	-	37,440
	Other Charges	**-**	**-**	**-**	**37,440**
1911	**PSB Bldgs & Grounds**	**-**	**-**	**177,391**	**181,751**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1915	**Parks Operation & Maintenance**				
	Personnel Services				
019-1915-41005-00	Workers Comp Wages	-	-	424	-
019-1915-42000-00	Temporary Employees	171,910	168,600	147,616	146,722
019-1915-43000-00	Overtime Pay	1,200	800	1,072	617
019-1915-47600-00	Workers Compensation Premium	-	-	720	600
019-1915-48200-00	Social Security Contributions	13,305	12,960	11,375	11,272
	Personnel Services	**186,415**	**182,360**	**161,206**	**159,211**
	Contractual Services				
019-1915-51000-00	Professional Services	-	-	34,424	14,195
019-1915-52000-00	Electricity	45,430	32,570	41,892	38,642
019-1915-52300-00	Heat	3,125	640	4,807	2,328
019-1915-52500-00	Sewer	36,095	33,635	33,470	28,946
019-1915-53000-00	Postage	-	-	-	70
019-1915-54000-00	Telecommunications	7,285	6,860	5,251	2,243
019-1915-55500-00	Maintenance of Equipment	7,500	15,000	3,635	14,871
019-1915-55700-00	Maint of Building & Improvemnt	22,750	24,500	68,563	37,206
019-1915-56000-00	Rentals	5,505	9,035	6,632	4,590
019-1915-56597-00	Prop Prem-Risk Mgt Contrib	22,980	21,840	20,760	13,920
019-1915-57500-00	Laundry & Cleaning Services	4,000	3,500	3,743	3,818
019-1915-59300-00	Medical & Safety Supplies	600	500	446	401
	Contractual Services	**155,270**	**148,080**	**223,622**	**161,231**
	Commodities				
019-1915-61000-00	Office Supplies	500	500	1,377	1,098
019-1915-62500-00	Motor Vehicle Supplies	45,000	45,000	41,758	44,613
019-1915-62510-00	Gasoline	65,660	64,985	58,473	56,893
019-1915-63500-00	Botanical & Agriculture Suppl	5,200	4,500	3,949	3,951
019-1915-64100-00	Special Events Supplies	4,975	4,950	4,785	4,410
019-1915-64500-00	Traffic Control Supplies	1,000	1,500	127	128
019-1915-65000-00	Cleaning & Household Supplies	5,000	6,000	4,311	10,928
019-1915-65500-00	Materials to Maintain Equipmt	13,500	15,000	7,487	19,984
019-1915-66000-00	Materials to Mntn Bldgs/Improv	22,000	21,000	15,543	22,984
019-1915-66500-00	Minor Tools & Apparatus	8,000	6,500	36,068	19,302
019-1915-67500-00	Safety Clothing & Supplies	1,250	1,250	602	234
019-1915-68000-00	Food	800	750	704	605
019-1915-68500-00	Chemicals	6,000	5,500	4,550	5,137
	Commodities	**178,885**	**177,435**	**179,733**	**190,267**
	Capital Outlay				
019-1915-75000-00	Buildings	-	-	66,000	-
	Capital Outlay	**-**	**-**	**66,000**	**-**
	Other Charges				
019-1915-85053-00	Building Repair & Maint Contrb	1,000	1,000	-	57,881
019-1915-85057-00	Computer Replacement Contrbtn	3,000	2,500	1,740	2,100
019-1915-85058-00	Vehicle Replacement Fund	130,000	190,000	384,540	26,220
	Other Charges	**134,000**	**193,500**	**386,280**	**86,201**
1915	**Parks Operation & Maintenance**	**654,570**	**701,375**	**1,016,841**	**596,911**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1920	**Golf Course**				
	Personnel Services				
019-1920-41000-00	Regular Employees	241,385	213,000	222,980	227,087
019-1920-42000-00	Temporary Employees	199,770	184,130	210,544	183,833
019-1920-43000-00	Overtime Pay	12,000	10,000	10,016	8,501
019-1920-47500-00	Term Life Insurance	1,070	870	864	864
019-1920-47600-00	Workers Compensation Premium	3,530	3,135	4,380	3,660
019-1920-47700-00	Health Insurance Premium	29,985	29,715	28,850	25,134
019-1920-47760-00	Retirement Health Savings	1,225	1,215	2,334	1,191
019-1920-47770-00	Health Savings Account	2,250	2,250	2,250	3,000
019-1920-48000-00	Pension Contributions	24,550	24,935	19,498	18,002
019-1920-48200-00	Social Security Contributions	34,665	31,145	33,978	32,125
	Personnel Services	**550,430**	**500,395**	**535,694**	**503,397**
	Contractual Services				
019-1920-51000-00	Professional Services	19,000	18,000	15,777	27,327
019-1920-51500-00	Printing & Advertising	500	500	-	-
019-1920-52000-00	Electricity	13,290	13,110	12,416	12,071
019-1920-52500-00	Sewer	1,025	1,170	951	1,025
019-1920-53000-00	Postage	50	150	32	258
019-1920-54000-00	Telecommunications	1,960	2,145	2,020	1,750
019-1920-54500-00	Training and Travel	4,250	2,000	1,630	2,136
019-1920-55000-00	Dues & Subscriptions	2,000	2,000	1,783	1,801
019-1920-55500-00	Maintenance of Equipment	5,530	5,765	3,724	7,166
019-1920-55700-00	Maint of Building & Improvemnt	14,250	14,150	24,301	35,085
019-1920-55800-00	Maint of Computer Equipment	5,535	4,550	5,499	4,121
019-1920-56000-00	Rentals	1,600	2,400	500	2,935
019-1920-56597-00	Prop Prem-Risk Mgt Contrib	7,200	6,780	6,420	4,485
019-1920-57500-00	Laundry & Cleaning Services	3,250	2,620	3,174	2,695
019-1920-59590-00	Administrative Fee	900	900	1,200	900
	Contractual Services	**80,340**	**76,240**	**79,425**	**103,754**
	Commodities				
019-1920-61000-00	Office Supplies	2,500	2,500	1,644	739
019-1920-61500-00	Minor Office Machinery & Equip	-	-	479	-
019-1920-61700-00	Minor Computer Equip & Supp	-	-	1,301	-
019-1920-61800-00	Minor Furniture	-	-	12,680	-
019-1920-62500-00	Motor Vehicle Supplies	7,500	8,500	6,950	8,691
019-1920-62510-00	Gasoline	24,430	26,210	20,073	21,342
019-1920-63500-00	Botanical & Agriculture Suppl	88,000	83,000	82,563	79,955
019-1920-64000-00	Recreational Supplies	42,000	40,000	39,292	55,509
019-1920-64125-00	Concession supplies	60,000	63,000	58,330	65,463
019-1920-64300-00	Golf Supplies	5,000	5,000	4,393	3,615
019-1920-65000-00	Cleaning & Household Supplies	1,800	1,600	1,888	1,544
019-1920-65500-00	Materials to Maintain Equipmt	11,500	11,500	10,370	11,645
019-1920-66000-00	Materials to Mntn Bldgs/Improv	18,000	18,000	24,468	16,623
019-1920-66500-00	Minor Tools & Apparatus	5,000	6,500	27,555	45,782
019-1920-67500-00	Safety Clothing & Supplies	1,000	800	595	437
	Commodities	**266,730**	**266,610**	**292,583**	**311,344**
	Capital Outlay				
019-1920-76000-00	Improvemnt Other Than Building	-	-	56,875	80,000
	Capital Outlay	**-**	**-**	**56,875**	**80,000**
	Other Charges				
019-1920-77000-00	Machinery-Equipment Leases	-	-	157,338	-
019-1920-84000-00	Sales Tax	35,000	34,000	39,579	17,271
019-1920-85053-00	Building Repair & Maint Contrb	25,000	16,000	8,340	5,820
019-1920-85057-00	Computer Replacement Contrbtn	2,500	2,000	300	1,140
019-1920-85058-00	Vehicle Replacement Fund	45,000	35,000	72,540	131,400

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
019-1920-87350-00	Interest on Leases	-	-	3,736	960
019-1920-88150-00	Lease Principal Payments	-	-	51,616	31,056
019-1920-88300-00	Lease Payments	55,820	56,240	210	3,200
	Other Charges	**163,320**	**143,240**	**333,659**	**190,847**
1920	**Golf Course**	**1,060,820**	**986,485**	**1,298,236**	**1,189,341**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1925	**Allison Campground**				
	Personnel Services				
019-1925-42000-00	Temporary Employees	33,965	35,965	34,000	32,748
019-1925-48200-00	Social Security Contributions	2,600	2,755	2,601	2,505
	Personnel Services	**36,565**	**38,720**	**36,601**	**35,253**
	Contractual Services				
019-1925-51000-00	Professional Services	3,750	5,000	3,347	4,172
019-1925-51500-00	Printing & Advertising	2,000	2,000	1,690	633
019-1925-52000-00	Electricity	11,680	14,380	10,910	12,914
019-1925-52500-00	Sewer	1,265	1,535	1,157	1,577
019-1925-54000-00	Telecommunications	185	185	124	128
019-1925-55000-00	Dues & Subscriptions	1,000	1,200	427	989
019-1925-55700-00	Maint of Building & Improvemnt	2,750	2,500	3,705	106
019-1925-56000-00	Rentals	2,850	2,160	2,160	2,040
019-1925-56597-00	Prop Prem-Risk Mgt Contrib	-	-	1,260	780
	Contractual Services	**25,480**	**28,960**	**24,781**	**23,338**
	Commodities				
019-1925-61000-00	Office Supplies	300	300	222	313
019-1925-64000-00	Recreational Supplies	6,000	6,000	4,105	5,675
019-1925-65000-00	Cleaning & Household Supplies	1,300	1,300	1,513	395
019-1925-65500-00	Materials to Maintain Equipmt	200	200	7	-
019-1925-66000-00	Materials to Mntn Bldgs/Improv	8,500	8,050	2,929	5,118
	Commodities	**16,300**	**15,850**	**8,776**	**11,501**
	Other Charges				
019-1925-84000-00	Sales Tax	400	500	392	391
019-1925-85053-00	Building Repair & Maint Contrb	15,000	13,000	2,760	3,360
019-1925-85057-00	Computer Replacement Contrbtn	1,500	1,500	-	1,620
019-1925-89600-00	Cash Over & Short	-	-	-	23
	Other Charges	**16,900**	**15,000**	**3,152**	**5,394**
1925	**Allison Campground**	**95,245**	**98,530**	**73,309**	**75,486**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1930	**Lake Storey Beach**				
	Personnel Services				
019-1930-42000-00	Temporary Employees	57,965	55,955	57,350	48,507
019-1930-48200-00	Social Security Contributions	4,435	4,280	4,388	3,711
	Personnel Services	**62,400**	**60,235**	**61,738**	**52,217**
	Contractual Services				
019-1930-51000-00	Professional Services	1,285	1,285	835	1,140
019-1930-55000-00	Dues & Subscriptions	185	185	68	68
019-1930-55500-00	Maintenance of Equipment	-	500	75	-
019-1930-55700-00	Maint of Building & Improvemnt	500	3,500	-	-
019-1930-59300-00	Medical & Safety Supplies	400	250	94	85
	Contractual Services	**2,370**	**5,720**	**1,071**	**1,293**
	Commodities				
019-1930-63500-00	Botanical & Agriculture Suppl	5,750	750	-	-
019-1930-64000-00	Recreational Supplies	8,750	10,000	12,041	10,684
019-1930-64125-00	Concession supplies	2,500	2,300	3,315	2,325
019-1930-65000-00	Cleaning & Household Supplies	900	800	886	528
019-1930-65500-00	Materials to Maintain Equipmt	-	200	-	18
019-1930-66000-00	Materials to Mntn Bldgs/Improv	3,000	3,000	544	2,976
019-1930-66500-00	Minor Tools & Apparatus	200	200	244	-
019-1930-67500-00	Safety Clothing & Supplies	700	700	550	500
	Commodities	**21,800**	**17,950**	**17,580**	**17,032**
	Other Charges				
019-1930-84000-00	Sales Tax	350	350	268	331
	Other Charges	**350**	**350**	**268**	**331**
1930	**Lake Storey Beach**	**86,920**	**84,255**	**80,657**	**70,872**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1935	**Pavilion**				
	Personnel Services				
019-1935-42000-00	Temporary Employees	19,200	22,875	15,123	18,234
019-1935-48200-00	Social Security Contributions	1,465	1,750	1,157	1,395
	Personnel Services	**20,665**	**24,625**	**16,279**	**19,629**
	Contractual Services				
019-1935-51000-00	Professional Services	1,000	900	1,281	822
019-1935-52000-00	Electricity	20,110	18,015	18,791	15,310
019-1935-52300-00	Heat	1,550	2,630	1,408	660
019-1935-52500-00	Sewer	735	620	688	533
019-1935-54000-00	Telecommunications	1,775	1,775	1,672	2,095
019-1935-54500-00	Training and Travel	90	90	-	-
019-1935-55500-00	Maintenance of Equipment	700	700	-	-
019-1935-55700-00	Maint of Building & Improvemnt	6,795	14,285	29,389	9,427
019-1935-56597-00	Prop Prem-Risk Mgt Contrib	4,980	4,740	4,500	7,080
019-1935-57500-00	Laundry & Cleaning Services	25,000	25,000	23,633	23,643
019-1935-59300-00	Medical & Safety Supplies	300	300	179	214
	Contractual Services	**63,035**	**69,055**	**81,541**	**59,785**
	Commodities				
019-1935-61700-00	Minor Computer Equip & Supp	-	2,500	-	-
019-1935-61800-00	Minor Furniture	1,500	2,000	-	110
019-1935-64000-00	Recreational Supplies	500	500	242	296
019-1935-65000-00	Cleaning & Household Supplies	850	800	720	900
019-1935-65500-00	Materials to Maintain Equipmt	500	500	546	-
019-1935-66000-00	Materials to Mntn Bldgs/Improv	300	325	1,238	283
019-1935-67500-00	Safety Clothing & Supplies	350	200	113	-
	Commodities	**4,000**	**6,825**	**2,860**	**1,589**
	Other Charges				
019-1935-85053-00	Building Repair & Maint Contrb	12,000	12,000	-	12,420
019-1935-85057-00	Computer Replacement Contrbtn	700	600	480	600
	Other Charges	**12,700**	**12,600**	**480**	**13,020**
1935	**Pavilion**	**100,400**	**113,105**	**101,160**	**94,023**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1940	**Recreation Special Programs**				
	Personnel Services				
019-1940-41000-00	Regular Employees	24,070	22,895	21,478	20,230
019-1940-42000-00	Temporary Employees	66,085	102,545	112,824	79,972
019-1940-43000-00	Overtime Pay	-	-	62	-
019-1940-47600-00	Workers Compensation Premium	535	510	960	1,020
019-1940-47700-00	Health Insurance Premium	10,065	9,975	9,354	8,211
019-1940-47760-00	Retirement Health Savings	560	530	552	548
019-1940-48000-00	Pension Contributions	2,330	2,560	1,822	1,614
019-1940-48200-00	Social Security Contributions	6,895	9,600	10,279	7,666
	Personnel Services	**110,540**	**148,615**	**157,332**	**119,261**
	Contractual Services				
019-1940-51400-00	Contractual Service Rec Prog	30,150	32,600	19,976	21,752
019-1940-53000-00	Postage	-	-	-	17
019-1940-54500-00	Training and Travel	-	3,440	1,779	3,019
019-1940-55000-00	Dues & Subscriptions	-	550	-	-
019-1940-55500-00	Maintenance of Equipment	300	300	-	-
019-1940-55700-00	Maint of Building & Improvemnt	1,000	1,000	9,680	-
019-1940-55800-00	Maint of Computer Equipment	1,550	1,550	800	552
019-1940-56000-00	Rentals	3,885	3,500	4,800	2,807
019-1940-56597-00	Prop Prem-Risk Mgt Contrib	240	180	120	120
019-1940-59300-00	Medical & Safety Supplies	300	300	89	56
019-1940-59590-00	Administrative Fee	180	180	150	180
	Contractual Services	**37,605**	**43,600**	**37,395**	**28,503**
	Commodities				
019-1940-61000-00	Office Supplies	300	300	244	233
019-1940-61700-00	Minor Computer Equip & Supp	-	-	873	-
019-1940-64000-00	Recreational Supplies	21,090	27,300	22,334	24,984
019-1940-64125-00	Concession supplies	2,000	3,000	2,889	2,661
019-1940-64150-00	Special Event Fees	50	50	-	-
019-1940-65000-00	Cleaning & Household Supplies	200	200	22	74
019-1940-66000-00	Materials to Mntn Bldgs/Improv	5,750	5,750	3,920	6,252
019-1940-66500-00	Minor Tools & Apparatus	1,100	1,100	113	172
019-1940-67000-00	Books & Pamphlets	175	200	-	-
	Commodities	**30,665**	**37,900**	**30,396**	**34,377**
	Other Charges				
019-1940-83100-00	Contributions to Others	-	-	57	67
019-1940-84000-00	Sales Tax	300	200	408	152
	Other Charges	**300**	**200**	**465**	**219**
1940	**Recreation Special Programs**	**179,110**	**230,315**	**225,588**	**182,360**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1945	**Lakeside Recreation Facility**				
	Personnel Services				
019-1945-42000-00	Temporary Employees	34,000	32,235	30,099	31,307
019-1945-48200-00	Social Security Contributions	2,605	2,465	2,303	2,395
	Personnel Services	**36,605**	**34,700**	**32,402**	**33,702**
	Contractual Services				
019-1945-51000-00	Professional Services	500	500	164	737
019-1945-52000-00	Electricity	15,080	17,610	14,088	10,572
019-1945-52300-00	Heat	3,450	2,125	3,128	2,303
019-1945-52500-00	Sewer	335	460	286	382
019-1945-54500-00	Training and Travel	-	450	-	-
019-1945-55500-00	Maintenance of Equipment	500	500	-	500
019-1945-55700-00	Maint of Building & Improvemnt	3,710	3,790	6,907	3,991
019-1945-56597-00	Prop Prem-Risk Mgt Contrib	16,140	15,360	14,580	11,640
019-1945-59300-00	Medical & Safety Supplies	700	700	583	711
	Contractual Services	**40,415**	**41,495**	**39,737**	**30,835**
	Commodities				
019-1945-64000-00	Recreational Supplies	1,500	2,940	776	487
019-1945-65000-00	Cleaning & Household Supplies	700	700	394	656
019-1945-65500-00	Materials to Maintain Equipmt	-	1,000	190	675
019-1945-66000-00	Materials to Mntn Bldgs/Improv	2,000	2,000	2,060	491
019-1945-66500-00	Minor Tools & Apparatus	500	500	273	4,984
019-1945-67500-00	Safety Clothing & Supplies	1,000	1,000	786	1,485
	Commodities	**5,700**	**8,140**	**4,479**	**8,778**
	Other Charges				
019-1945-84000-00	Sales Tax	-	-	1	1
019-1945-85053-00	Building Repair & Maint Contrb	11,000	11,000	-	64,140
019-1945-85057-00	Computer Replacement Contrbtn	2,000	1,750	300	660
019-1945-89600-00	Cash Over & Short	-	-	1	74
	Other Charges	**13,000**	**12,750**	**302**	**64,875**
1945	**Lakeside Recreation Facility**	**95,720**	**97,085**	**76,920**	**138,190**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1950	**Lakeside Water Park**				
	Personnel Services				
019-1950-42000-00	Temporary Employees	161,480	165,405	161,039	136,034
019-1950-48000-00	Pension Contributions	-	-	41	7
019-1950-48200-00	Social Security Contributions	12,355	12,650	12,319	10,407
	Personnel Services	**173,835**	**178,055**	**173,399**	**146,448**
	Contractual Services				
019-1950-51000-00	Professional Services	4,250	3,750	5,158	3,247
019-1950-51400-00	Contractual Service Rec Prog	1,100	-	-	-
019-1950-52000-00	Electricity	19,900	19,400	18,595	18,288
019-1950-52300-00	Heat	470	12,605	422	365
019-1950-52500-00	Sewer	24,700	22,925	22,841	19,934
019-1950-54000-00	Telecommunications	185	185	123	179
019-1950-54500-00	Training and Travel	1,200	-	363	-
019-1950-55500-00	Maintenance of Equipment	600	500	-	-
019-1950-55700-00	Maint of Building & Improvemnt	7,000	9,000	3,611	209,993
019-1950-59300-00	Medical & Safety Supplies	500	500	467	278
	Contractual Services	**59,905**	**68,865**	**51,581**	**252,283**
	Commodities				
019-1950-61000-00	Office Supplies	-	-	-	80
019-1950-61800-00	Minor Furniture	3,000	-	59	-
019-1950-64000-00	Recreational Supplies	2,400	1,500	1,527	1,088
019-1950-64125-00	Concession supplies	27,000	27,000	26,311	27,640
019-1950-65000-00	Cleaning & Household Supplies	2,000	1,750	2,000	1,442
019-1950-65500-00	Materials to Maintain Equipmt	4,750	3,500	5,425	268
019-1950-66000-00	Materials to Mntn Bldgs/Improv	9,000	7,000	10,440	6,114
019-1950-66500-00	Minor Tools & Apparatus	400	300	1,014	3,147
019-1950-67500-00	Safety Clothing & Supplies	1,800	2,700	2,485	3,399
019-1950-68500-00	Chemicals	13,300	13,000	15,396	8,184
	Commodities	**63,650**	**56,750**	**64,657**	**51,361**
	Other Charges				
019-1950-84000-00	Sales Tax	4,500	4,500	4,592	4,289
019-1950-85053-00	Building Repair & Maint Contrb	12,000	12,000	-	-
	Other Charges	**16,500**	**16,500**	**4,592**	**4,289**
1950	**Lakeside Water Park**	**313,890**	**320,170**	**294,229**	**454,381**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1955	**Hawthorne Pool**				
	Personnel Services				
019-1955-42000-00	Temporary Employees	112,940	58,860	64,060	49,764
019-1955-48000-00	Pension Contributions	-	-	19	-
019-1955-48200-00	Social Security Contributions	8,640	4,500	4,901	3,807
	Personnel Services	**121,580**	**63,360**	**68,981**	**53,571**
	Contractual Services				
019-1955-51000-00	Professional Services	1,000	800	1,443	766
019-1955-51400-00	Contractual Service Rec Prog	3,500	-	-	-
019-1955-52000-00	Electricity	26,870	18,075	20,500	16,821
019-1955-52300-00	Heat	7,560	12,575	6,866	-
019-1955-52500-00	Sewer	2,365	2,365	779	2,054
019-1955-54000-00	Telecommunications	430	310	320	241
019-1955-54500-00	Training and Travel	1,200	-	-	26
019-1955-55500-00	Maintenance of Equipment	300	300	-	-
019-1955-55700-00	Maint of Building & Improvemnt	5,200	4,750	2,570	3,492
019-1955-56597-00	Prop Prem-Risk Mgt Contrib	10,500	9,960	9,480	4,080
019-1955-59300-00	Medical & Safety Supplies	400	400	316	357
	Contractual Services	**59,325**	**49,535**	**42,275**	**27,837**
	Commodities				
019-1955-64000-00	Recreational Supplies	7,050	2,500	2,097	756
019-1955-65000-00	Cleaning & Household Supplies	1,600	1,100	1,439	882
019-1955-65500-00	Materials to Maintain Equipmt	2,000	1,500	1,779	855
019-1955-66000-00	Materials to Mntn Bldgs/Improv	4,000	-	1,010	2,468
019-1955-66500-00	Minor Tools & Apparatus	-	-	291	2,783
019-1955-67000-00	Books & Pamphlets	75	-	-	-
019-1955-67500-00	Safety Clothing & Supplies	700	1,500	486	567
019-1955-68500-00	Chemicals	2,500	3,500	1,786	1,995
	Commodities	**17,925**	**10,100**	**8,888**	**10,306**
	Other Charges				
019-1955-85053-00	Building Repair & Maint Contrb	18,000	18,000	-	11,340
	Other Charges	**18,000**	**18,000**	**-**	**11,340**
1955	**Hawthorne Pool**	**216,830**	**140,995**	**120,144**	**103,054**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1960	**Hawthorne Gymnasium**				
	Personnel Services				
019-1960-42000-00	Temporary Employees	5,550	5,645	5,826	4,599
019-1960-48200-00	Social Security Contributions	425	430	446	352
	Personnel Services	**5,975**	**6,075**	**6,272**	**4,951**
	Contractual Services				
019-1960-51000-00	Professional Services	400	400	318	794
019-1960-52000-00	Electricity	3,290	3,650	2,626	3,409
019-1960-52300-00	Heat	1,830	3,620	1,661	-
019-1960-52500-00	Sewer	415	415	1,538	360
019-1960-55500-00	Maintenance of Equipment	500	300	-	-
019-1960-55700-00	Maint of Building & Improvemnt	10,000	10,000	5,738	14,052
019-1960-56597-00	Prop Prem-Risk Mgt Contrib	8,100	7,680	7,260	6,060
019-1960-59300-00	Medical & Safety Supplies	200	200	261	273
	Contractual Services	**24,735**	**26,265**	**19,403**	**24,950**
	Commodities				
019-1960-64000-00	Recreational Supplies	1,500	1,000	305	17
019-1960-64125-00	Concession Supplies	1,200	1,000	12	894
019-1960-65000-00	Cleaning & Household Supplies	500	500	189	372
019-1960-65500-00	Materials to Maintain Equipmt	100	100	164	61
019-1960-66000-00	Materials to Mntn Bldgs/Improv	-	-	182	4,274
019-1960-66500-00	Minor Tools & Apparatus	-	-	523	130
019-1960-67500-00	Safety Clothing & Supplies	200	200	300	-
	Commodities	**3,500**	**2,800**	**1,674**	**5,748**
	Other Charges				
019-1960-84000-00	Sales Tax	400	500	335	250
019-1960-85053-00	Building Repair & Maint Contrb	17,170	17,000	12,960	-
	Other Charges	**17,570**	**17,500**	**13,295**	**250**
1960	**Hawthorne Gymnasium**	**51,780**	**52,640**	**40,643**	**35,898**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1965	**Linwood Cemetery**				
	Personnel Services				
019-1965-41000-00	Regular Employees	63,965	40,560	40,471	48,012
019-1965-41005-00	Workers Comp Wages	-	-	160	-
019-1965-42000-00	Temporary Employees	63,940	76,415	82,027	77,966
019-1965-43000-00	Overtime Pay	3,000	2,500	2,028	2,375
019-1965-47600-00	Workers Compensation Premium	1,425	900	1,140	720
019-1965-47700-00	Health Insurance Premium	7,700	12,705	11,407	8,522
019-1965-47750-00	Retiree Health Insurance	6,780	6,460	6,131	-
019-1965-47760-00	Retirement Health Savings	795	-	-	-
019-1965-48000-00	Pension Contributions	6,485	4,815	3,175	17,750
019-1965-48200-00	Social Security Contributions	10,015	9,140	9,283	9,800
	Personnel Services	**164,105**	**153,495**	**155,823**	**165,146**
	Contractual Services				
019-1965-51000-00	Professional Services	3,750	5,000	1,000	3,150
019-1965-51500-00	Printing & Advertising	390	300	120	297
019-1965-52000-00	Electricity	2,470	2,105	2,146	1,917
019-1965-52300-00	Heat	1,010	1,005	912	701
019-1965-52500-00	Sewer	150	150	109	295
019-1965-54000-00	Telecommunications	1,470	1,495	1,268	1,219
019-1965-54500-00	Training and Travel	50	100	30	15
019-1965-55000-00	Dues & Subscriptions	100	100	409	-
019-1965-55500-00	Maintenance of Equipment	500	750	32	532
019-1965-55700-00	Maint of Building & Improvemnt	2,800	2,500	5,529	2,251
019-1965-55800-00	Maint of Computer Equipment	-	-	107	106
019-1965-56597-00	Prop Prem-Risk Mgt Contrib	3,780	3,600	3,420	1,860
019-1965-57500-00	Laundry & Cleaning Services	2,750	2,000	2,352	2,051
019-1965-59300-00	Medical & Safety Supplies	250	300	138	238
019-1965-59590-00	Administrative Fee	300	180	300	300
	Contractual Services	**19,770**	**19,585**	**17,871**	**14,931**
	Commodities				
019-1965-61000-00	Office Supplies	250	500	147	(39)
019-1965-62000-00	Fuel	250	200	-	-
019-1965-62500-00	Motor Vehicle Supplies	10,000	9,000	11,585	10,752
019-1965-62510-00	Gasoline	8,220	8,650	7,306	8,421
019-1965-63500-00	Botanical & Agriculture Suppl	1,000	1,000	618	510
019-1965-65000-00	Cleaning & Household Supplies	200	200	208	152
019-1965-65500-00	Materials to Maintain Equipmt	2,500	2,500	1,919	1,319
019-1965-66000-00	Materials to Mntn Bldgs/Improv	1,750	3,250	281	4,105
019-1965-66500-00	Minor Tools & Apparatus	2,000	2,000	674	1,794
019-1965-67500-00	Safety Clothing & Supplies	350	500	77	500
	Commodities	**26,520**	**27,800**	**22,815**	**27,515**
	Other Charges				
019-1965-85053-00	Building Repair & Maint Contrb	500	500	420	780
019-1965-85057-00	Computer Replacement Contrbtn	1,000	1,000	1,080	-
019-1965-85058-00	Vehicle Replacement Fund	10,000	8,000	28,260	-
	Other Charges	**11,500**	**9,500**	**29,760**	**780**
1965	**Linwood Cemetery**	**221,895**	**210,380**	**226,269**	**208,372**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
1975	**Forestry**				
	Personnel Services				
019-1975-41000-00	Regular Employees	199,400	189,685	159,652	110,947
019-1975-41005-00	Workers Comp Wages	-	-	3,956	-
019-1975-42000-00	Temporary Employees	21,100	28,665	27,967	19,004
019-1975-43000-00	Overtime Pay	6,500	2,500	8,491	2,963
019-1975-47500-00	Term Life Insurance	535	435	324	-
019-1975-47600-00	Workers Compensation Premium	3,755	3,560	5,460	3,480
019-1975-47700-00	Health Insurance Premium	58,180	57,650	48,352	19,180
019-1975-47760-00	Retirement Health Savings	3,500	2,340	2,286	2,266
019-1975-47770-00	Health Savings Account	2,250	2,250	2,250	1,500
019-1975-48000-00	Pension Contributions	19,950	21,485	13,500	8,438
019-1975-48200-00	Social Security Contributions	17,370	16,895	14,324	9,841
	Personnel Services	**332,540**	**325,465**	**286,563**	**177,618**
	Contractual Services				
019-1975-51500-00	Printing & Advertising	100	100	-	-
019-1975-52500-00	Sewer	60	45	49	35
019-1975-54000-00	Telecommunications	2,510	2,365	2,028	1,360
019-1975-54500-00	Training and Travel	755	750	933	60
019-1975-55000-00	Dues & Subscriptions	300	250	238	-
019-1975-55500-00	Maintenance of Equipment	3,500	4,000	1,404	7,507
019-1975-55700-00	Maint of Building & Improvemnt	8,350	8,500	4,402	16,625
019-1975-55800-00	Maint of Computer Equipment	500	-	-	-
019-1975-56000-00	Rentals	-	-	4,000	-
019-1975-56597-00	Prop Prem-Risk Mgt Contrib	13,800	13,080	12,420	10,620
019-1975-59300-00	Medical & Safety Supplies	150	150	-	-
019-1975-59590-00	Administrative Fee	900	900	1,200	1,200
	Contractual Services	**30,925**	**30,140**	**26,674**	**37,408**
	Commodities				
019-1975-61000-00	Office Supplies	250	200	151	-
019-1975-61700-00	Minor Computer Equip & Supp	200	-	-	-
019-1975-62500-00	Motor Vehicle Supplies	6,000	6,000	4,612	8,304
019-1975-62510-00	Gasoline	9,730	7,035	9,339	6,082
019-1975-63500-00	Botanical & Agriculture Suppl	3,000	2,500	2,764	602
019-1975-65000-00	Cleaning & Household Supplies	150	100	47	31
019-1975-65500-00	Materials to Maintain Equipmt	2,500	2,500	1,863	2,529
019-1975-66000-00	Materials to Mntn Bldgs/Improv	750	500	734	115
019-1975-66500-00	Minor Tools & Apparatus	3,000	3,000	4,803	2,261
019-1975-67500-00	Safety Clothing & Supplies	1,000	1,000	810	98
019-1975-68000-00	Food	100	100	26	-
	Commodities	**26,680**	**22,935**	**25,150**	**20,023**
	Other Charges				
019-1975-85057-00	Computer Replacement Contrbtn	500	500	-	-
019-1975-85058-00	Vehicle Replacement Fund	35,000	35,000	27,540	-
	Other Charges	**35,500**	**35,500**	**27,540**	**-**
1975	**Forestry**	**425,645**	**414,040**	**365,927**	**235,048**
	Expense	**6,173,305**	**5,868,735**	**6,722,010**	**6,040,247**
019	**Parks & Recreation**	**(373,310)**	**(126,150)**	**(460,011)**	**88,102**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
020	**Airport Operations**				
	Taxes				
020-0000-30120-00	Aviation Fuel Tax	5,945	5,280	3,208	1,851
	Taxes	**5,945**	**5,280**	**3,208**	**1,851**
	Use of Money & Property				
020-0000-33010-00	Interest Income on Investments	5,745	5,275	5,903	8,111
020-0000-33100-00	Rental of Property	7,315	-	-	5,150
020-0000-33110-00	T-Hangar Rental	41,000	41,000	41,585	41,820
020-0000-33170-00	Jet Air Rental	19,500	19,500	19,500	19,500
020-0000-33850-00	Flowage Fees	15,000	15,000	15,462	15,996
020-0000-33860-00	Farm Income	202,950	202,770	154,217	201,407
	Use of Money & Property	**291,510**	**283,545**	**236,667**	**291,984**
	Intergovernmental Revenue				
020-0000-35100-00	Fed Operate Assist Grants	-	-	-	91,317
020-0000-35110-00	Federal Capital Grants	-	-	50,629	4,010
	Intergovernmental Revenue	**-**	**-**	**50,629**	**95,328**
	Charges for Current Services				
020-0000-36870-00	Penalties/Accounting Services	-	-	45	30
	Charges for Current Services	**-**	**-**	**45**	**30**
	Transfer From Other Funds				
020-0000-38019-00	Park & Rec Transfer From	71,300	89,465	116,015	-
	Transfer From Other Funds	**71,300**	**89,465**	**116,015**	**-**
	Reimbursement from Others				
020-0000-39100-00	Reimbursements	-	-	-	45
	Reimbursement from Others	**-**	**-**	**-**	**45**
	Revenue	**368,755**	**378,290**	**406,564**	**389,237**
	Personnel Services				
020-0000-41000-00	Regular Employees	53,205	67,675	65,896	69,679
020-0000-42000-00	Temporary Employees	30,000	32,000	24,388	25,928
020-0000-43000-00	Overtime Pay	1,200	3,500	1,047	1,323
020-0000-47500-00	Term Life Insurance	130	110	99	68
020-0000-47600-00	Workers Compensation Premium	905	1,230	1,500	1,140
020-0000-47700-00	Health Insurance Premium	4,825	16,710	14,730	12,689
020-0000-47750-00	Retiree Health Insurance	6,780	6,460	6,131	-
020-0000-47760-00	Retirement Health Savings	410	55	69	-
020-0000-48000-00	Pension Contributions	5,280	7,960	5,225	19,335
020-0000-48200-00	Social Security Contributions	6,460	7,895	6,714	7,315
	Personnel Services	**109,195**	**143,595**	**125,801**	**137,476**
	Contractual Services				
020-0000-51000-00	Professional Services	-	-	-	1,928
020-0000-51500-00	Printing & Advertising	-	-	200	105
020-0000-52000-00	Electricity	19,730	17,780	18,435	15,250
020-0000-52300-00	Heat	2,760	2,680	2,509	1,882
020-0000-53000-00	Postage	225	215	215	177
020-0000-54000-00	Telecommunications	1,165	1,150	1,002	788
020-0000-54500-00	Training and Travel	-	50	-	-
020-0000-55000-00	Dues & Subscriptions	750	1,000	292	573
020-0000-55500-00	Maintenance of Equipment	1,500	1,500	1,184	2,380
020-0000-55700-00	Maint of Building & Improvemnt	19,300	18,800	16,064	43,001
020-0000-55800-00	Maint of Computer Equipment	-	-	-	11
020-0000-56000-00	Rentals	2,180	1,980	1,890	4,765

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
020-0000-56500-00	Insurance	1,500	1,000	1,582	914
020-0000-56597-00	Prop Prem-Risk Mgt Contrib	15,660	14,880	14,160	3,960
020-0000-59300-00	Medical & Safety Supplies	100	100	81	207
020-0000-59590-00	Administrative Fee	240	240	360	420
	Contractual Services	**65,110**	**61,375**	**57,973**	**76,361**
	Commodities				
020-0000-61000-00	Office Supplies	100	100	-	-
020-0000-62500-00	Motor Vehicle Supplies	7,000	6,000	6,594	7,088
020-0000-62510-00	Gasoline	13,050	11,070	10,273	9,085
020-0000-63500-00	Botanical & Agriculture Suppl	70,000	70,000	118,805	75,610
020-0000-64500-00	Traffic Control Supplies	13,500	4,500	12,228	17,238
020-0000-65000-00	Cleaning & Household Supplies	50	50	-	-
020-0000-65500-00	Materials to Maintain Equipmt	1,000	1,000	457	290
020-0000-66000-00	Materials to Mntn Bldgs/Improv	12,000	10,200	11,050	11,437
020-0000-66500-00	Minor Tools & Apparatus	500	600	252	352
020-0000-67500-00	Safety Clothing & Supplies	100	100	-	5
020-0000-68000-00	Food	150	150	7	111
	Commodities	**117,450**	**103,770**	**159,667**	**121,216**
	Capital Outlay				
020-0000-76000-00	Improvemnt Other Than Building	-	-	9,910	-
	Capital Outlay	**-**	**-**	**9,910**	**-**
	Other Charges				
020-0000-84500-00	Property Tax	30,000	30,000	28,794	28,003
020-0000-85053-00	Building Repair & Maint Contrb	12,000	12,000	1,260	-
020-0000-85058-00	Vehicle Replacement Fund	35,000	25,000	23,160	1,800
020-0000-85073-00	Transfer to Retiree Health	-	1,050	-	-
020-0000-85074-00	Transfer to Employee Health	-	1,500	-	-
	Other Charges	**77,000**	**69,550**	**53,214**	**29,803**
	Expense	**368,755**	**378,290**	**406,564**	**364,856**
020	**Airport Operations**	**-**	**-**	**-**	**24,382**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
021	**Foreign Fire**				
	Use of Money & Property				
021-0000-33010-00	Interest Income on Investments	5,275	5,810	7,692	9,295
	Use of Money & Property	**5,275**	**5,810**	**7,692**	**9,295**
	Intergovernmental Revenue				
021-0000-35010-00	Foreign Fire Insurance Tax	66,660	62,000	84,586	75,570
	Intergovernmental Revenue	**66,660**	**62,000**	**84,586**	**75,570**
0000		**71,935**	**67,810**	**92,278**	**84,864**
	Revenue	**71,935**	**67,810**	**92,278**	**84,864**
	Personnel Services				
	Contractual Services				
021-0000-51000-00	Professional Services	-	-	-	356
021-0000-54000-00	Telecommunications	2,035	125	119	119
021-0000-54500-00	Training and Travel	22,500	22,500	4,151	4,207
021-0000-55000-00	Dues & Subscriptions	2,000	1,000	25	181
021-0000-55500-00	Mtce. of Equipment	2,000	1,000	-	-
021-0000-55700-00	Maint of Building & Improvemnt	1,000	1,000	6,485	-
021-0000-57000-00	Bonds	200	200	-	-
	Contractual Services	**29,735**	**25,825**	**10,780**	**4,864**
	Commodities				
021-0000-61800-00	Minor Furniture	-	-	1,939	10,095
021-0000-65500-00	Materials to Maintain Equipmt	-	-	1,600	-
021-0000-66000-00	Materials to Mntn Bldgs/Improv	5,000	5,000	17,709	284
021-0000-66500-00	Minor Tools & Apparatus	30,000	30,000	52,453	34,539
021-0000-67500-00	Safety Clothing & Supplies	-	-	3,323	3,512
021-0000-68000-00	Food	7,200	6,960	8,175	5,413
021-0000-68600-00	Emerg Med & Protect Supp	-	-	1,215	200
	Commodities	**42,200**	**41,960**	**86,414**	**54,043**
	Other Charges				
021-0000-83100-00	Contributions to Others	-	-	518	-
	Other Charges	**-**	**-**	**518**	**-**
	Expense	**71,935**	**67,785**	**97,712**	**58,907**
021	**Foreign Fire**	**-**	**25**	**(5,434)**	**25,958**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
023	**Property Redevelopment**				
	Use of Money & Property				
023-0000-33010-00	Interest Income on Investments	1,220	3,340	3,706	29,309
	Use of Money & Property	**1,220**	**3,340**	**3,706**	**29,309**
	Intergovernmental Revenue				
023-0000-35300-00	State Operate Assist Grant	-	-	471,301	90,699
	Intergovernmental Revenue	**-**	**-**	**471,301**	**90,699**
	Charges for Current Services				
023-0000-36125-00	Demolitions	500,000	500,000	382,486	71,216
	Charges for Current Services	**500,000**	**500,000**	**382,486**	**71,216**
	Other Revenue				
023-0000-37062-00	Gain - Sale of Land	-	-	438	5,177
	Other Revenue	**-**	**-**	**438**	**5,177**
	Transfer From Other Funds				
023-0000-38001-00	General Fund Transfer From	412,500	100,000	100,000	100,000
023-0000-38026-00	Transfer from UDAG	262,500	262,500	223,403	189,121
	Transfer From Other Funds	**675,000**	**362,500**	**323,403**	**289,121**
	Revenue	**1,176,220**	**865,840**	**1,181,333**	**485,522**
	Personnel Services				
023-0000-41000-00	Regular Employees	24,475	23,620	23,461	22,313
023-0000-47500-00	Term Life Insurance	80	65	65	65
023-0000-47600-00	Workers Compensation Premium	300	285	180	180
023-0000-47700-00	Health Insurance Premium	3,375	3,365	3,144	2,883
023-0000-47770-00	Health Savings Account	225	225	225	225
023-0000-48000-00	Pension Contributions	2,370	2,645	1,939	1,671
023-0000-48200-00	Social Security Contributions	1,870	1,810	1,710	1,619
	Personnel Services	**32,695**	**32,015**	**30,724**	**28,957**
	Contractual Services				
023-0000-51000-00	Professional Services	4,000	4,000	750	-
023-0000-51500-00	Printing & Advertising	2,000	2,000	915	277
023-0000-55420-00	Demolitions	500,000	500,000	689,848	921,627
023-0000-56597-00	Prop Prem-Risk Mgt Contrib	120	60	60	60
023-0000-59590-00	Administrative Fee	60	60	45	60
	Contractual Services	**506,180**	**506,120**	**691,619**	**922,024**
	Commodities				
	Capital Outlay				
023-0000-73000-00	Land	-	-	-	813
	Capital Outlay	**-**	**-**	**-**	**813**
	Other Charges				
023-0000-83100-00	Contributions to Others	150,000	112,500	107,799	76,621
023-0000-84500-00	Property Tax	3,000	3,000	1,004	-
023-0000-85074-00	Transfer to Employee Health	-	420	-	-
023-0000-89500-00	Bad Debt Expense	500,000	500,000	368,942	254,469
023-0000-89800-00	Loss on Assets	-	-	10,291	8,558
	Other Charges	**653,000**	**615,920**	**488,036**	**339,648**
	Expense	**1,191,875**	**1,154,055**	**1,210,378**	**1,291,442**
023	**Property Redevelopment**	**(15,655)**	**(288,215)**	**(29,045)**	**(805,920)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
024	**Economic Development**				
	Taxes				
024-0000-30050-00	Home Rule Tax	1,418,210	1,311,390	1,300,332	1,186,135
	Taxes	**1,418,210**	**1,311,390**	**1,300,332**	**1,186,135**
	Use of Money & Property				
024-0000-33010-00	Interest Income on Investments	122,945	140,790	173,752	187,451
024-0000-33018-00	Interest Income-Leases	-	-	1,821	1,862
024-0000-33020-00	Interest on Loans	55	495	20,430	32,888
024-0000-33100-00	Rental of Property	-	21,930	93,255	92,887
	Use of Money & Property	**123,000**	**163,215**	**289,259**	**315,088**
	Intergovernmental Revenue				
	Other Revenue				
024-0000-37050-00	Sale of Property	3,500,000	-	-	-
024-0000-37900-00	Misc Other Revenue	-	-	7,398	5,683
	Other Revenue	**3,500,000**	**-**	**7,398**	**5,683**
	Revenue	**5,041,210**	**1,474,605**	**1,596,989**	**1,506,906**
	Personnel Services				
024-0000-41000-00	Regular Employees	173,090	165,470	130,908	110,936
024-0000-47500-00	Term Life Insurance	745	610	664	415
024-0000-47600-00	Workers Compensation Premium	2,130	2,035	1,440	1,500
024-0000-47700-00	Health Insurance Premium	16,650	21,210	16,491	14,253
024-0000-47760-00	Retirement Health Savings	1,480	1,300	1,176	585
024-0000-47770-00	Health Savings Account	750	750	750	788
024-0000-48000-00	Pension Contributions	16,775	18,500	11,107	8,668
024-0000-48200-00	Social Security Contributions	13,240	12,660	9,731	8,135
024-0000-48400-00	IMRF Employer Paid Member Cons	325	2,985	3,070	3,023
	Personnel Services	**225,185**	**225,520**	**175,336**	**148,302**
	Contractual Services				
024-0000-51000-00	Professional Services	45,000	44,000	46,029	61,678
024-0000-51500-00	Printing & Advertising	-	-	-	128
024-0000-52000-00	Electricity	3,470	6,345	3,238	11,200
024-0000-52300-00	Heat	960	895	865	9,741
024-0000-52500-00	Sewer	-	-	-	110
024-0000-54500-00	Training and Travel	-	-	3,000	-
024-0000-54700-00	Car Allowance	1,200	1,200	1,200	1,200
024-0000-55420-00	Demolitions	-	-	-	22,908
024-0000-55700-00	Maint of Building & Improvemnt	-	-	84	1,996
024-0000-56597-00	Prop Prem-Risk Mgt Contrib	4,440	4,200	4,020	9,960
024-0000-59535-00	Knox County Partnership	250,000	250,000	250,000	155,000
024-0000-59590-00	Administrative Fee	420	360	360	240
	Contractual Services	**305,490**	**307,000**	**308,796**	**274,160**
	Commodities				
024-0000-61000-00	Office Supplies	-	-	56	-
	Commodities	**-**	**-**	**56**	**-**
	Capital Outlay				
024-0000-73000-00	Land	-	-	158,445	-
	Capital Outlay	**-**	**-**	**158,445**	**-**
	Other Charges				
024-0000-83100-00	Contributions to Others	1,320,000	1,120,000	1,168,594	477,753
024-0000-84500-00	Property Tax	30,000	33,250	41,217	27,743

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
024-0000-85013-00	Transfer to Grant Fund	-	25,500	134,950	-
024-0000-85047-00	Transfer to Bus GO Bond 2013A	28,355	122,080	43,861	65,567
024-0000-85074-00	Transfer to Employee Health	-	2,460	-	-
024-0000-88300-00	Lease Payments	8,065	7,830	7,572	7,351
024-0000-89500-00	Bad Debt Expense	-	-	-	8,499
	Other Charges	**1,386,420**	**1,311,120**	**1,396,195**	**586,913**
	Expense	**1,917,095**	**1,843,640**	**2,038,827**	**1,009,375**
024	**Economic Development**	**3,124,115**	**(369,035)**	**(441,838)**	**497,531**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
025	**CDBG Repayment**				
	Use of Money & Property				
025-0000-33010-00	Interest Income on Investments	19,270	22,350	29,760	9,619
025-0000-33020-00	Interest on Loans	10,450	4,510	10,550	27,938
	Use of Money & Property	**29,720**	**26,860**	**40,310**	**37,557**
	Revenue	**29,720**	**26,860**	**40,310**	**37,557**
	Other Charges				
025-0000-89500-00	Bad Debt Expense	-	-	5,140	-
	Other Charges	**-**	**-**	**5,140**	**-**
	Expense	**-**	**-**	**5,140**	**-**
025	**CDBG Repayment**	**29,720**	**26,860**	**35,170**	**37,557**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
026	**UDAG Repayment**				
	Use of Money & Property				
026-0000-33010-00	Interest Income on Investments	32,970	42,015	53,695	64,637
026-0000-33020-00	Interest on Loans	6,280	7,770	9,250	18,884
	Use of Money & Property	**39,250**	**49,785**	**62,945**	**83,522**
	Revenue	**39,250**	**49,785**	**62,945**	**83,522**
	Personnel Services				
026-0000-41000-00	Regular Employees	-	-	-	19,073
026-0000-47500-00	Term Life Insurance	-	-	-	126
026-0000-47600-00	Workers Compensation Premium	-	-	-	660
026-0000-47700-00	Health Insurance Premium	-	-	-	2,550
026-0000-47770-00	Health Savings Account	-	-	-	375
026-0000-48000-00	Pension Contributions	-	-	-	1,460
026-0000-48200-00	Social Security Contributions	-	-	-	1,450
	Personnel Services	**-**	**-**	**-**	**25,694**
	Contractual Services				
026-0000-51000-00	Professional Services	3,520	3,480	1,037	10,624
026-0000-55000-00	Dues & Subscriptions	18,000	18,000	16,541	17,085
	Contractual Services	**21,520**	**21,480**	**17,578**	**27,709**
	Capital Outlay				
026-0000-73000-00	Land	-	-	300,000	-
	Capital Outlay	**-**	**-**	**300,000**	**-**
	Other Charges				
026-0000-83100-00	Contributions to Others	400,000	400,000	9,326	9,088
026-0000-85023-00	Transfer to Property Develpmnt	262,500	262,500	223,403	189,121
	Other Charges	**662,500**	**662,500**	**232,729**	**198,209**
	Expense	**684,020**	**683,980**	**550,307**	**251,612**
026	**UDAG Repayment**	**(644,770)**	**(634,195)**	**(487,362)**	**(168,090)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
030	**Public Transportation Services**				
	Use of Money & Property				
030-0000-33800-00	Transit Advertisements	-	-	-	11,727
030-0000-33810-00	Handivan Fees In Town	3,255	3,100	2,987	2,923
030-0000-33815-00	Handivan Out of Town	1,800	1,500	-	840
030-0000-33820-00	Handivan Trip Tickets	6,750	6,500	4,745	5,909
030-0000-33825-00	Transit Local Match	65,000	55,000	50,912	49,928
030-0000-33830-00	Public Trans Fixed Route Fees	35,500	35,000	37,381	33,993
030-0000-33865-00	Public Trans Pop Commission	225	225	161	198
	Use of Money & Property	**112,530**	**101,325**	**96,186**	**105,517**
	Intergovernmental Revenue				
030-0000-35320-00	Pub Transp Fed Oper Assistance	396,315	319,555	334,101	389,180
030-0000-35321-00	Pub Transp State Oper Assist	2,859,820	2,028,200	1,533,898	1,820,670
030-0000-35600-00	County Reimbursements	53,000	-	-	-
	Intergovernmental Revenue	**3,309,135**	**2,347,755**	**1,867,998**	**2,209,850**
	Other Revenue				
	Transfer From Other Funds				
030-0000-38001-00	General Fund Transfer From	227,125	628,555	478,434	389,902
030-0000-38032-00	Transfer From PublicTran Prjct	-	-	1,319	-
	Transfer From Other Funds	**227,125**	**628,555**	**479,753**	**389,902**
	Reimbursement from Others				
030-0000-39100-00	Reimbrusements	-	-	-	720
	Reimbursement from Others	**-**	**-**	**-**	**720**
	Revenue	**3,648,790**	**3,077,635**	**2,443,937**	**2,705,989**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0320	**Handivan**				
	Personnel Services				
030-0320-41000-00	Regular Employees	533,860	562,935	500,806	459,555
030-0320-41005-00	Workers Comp Wages	-	-	-	1,178
030-0320-42000-00	Temporary Employees	171,060	141,520	162,583	150,371
030-0320-43000-00	Overtime Pay	5,000	6,000	6,299	5,125
030-0320-47500-00	Term Life Insurance	435	710	705	648
030-0320-47600-00	Workers Compensation Premium	11,090	10,955	9,960	13,800
030-0320-47700-00	Health Insurance Premium	151,825	98,545	92,888	86,438
030-0320-47755-00	OPEB Contributions	1,200	1,140	1,785	1,650
030-0320-47760-00	Retirement Health Savings	8,520	6,850	5,730	5,520
030-0320-47770-00	Health Savings Account	190	1,875	1,875	3,375
030-0320-48000-00	Pension Contributions	52,705	63,605	42,116	35,043
030-0320-48200-00	Social Security Contributions	54,695	54,350	50,280	46,190
	Personnel Services	**990,580**	**948,485**	**875,026**	**808,892**
	Contractual Services				
030-0320-51000-00	Professional Services	3,500	4,300	5,167	3,217
030-0320-51500-00	Printing & Advertising	7,000	5,000	4,605	3,155
030-0320-52000-00	Electricity	2,025	4,310	3,777	4,276
030-0320-52300-00	Heat	1,930	3,160	2,846	2,244
030-0320-52500-00	Sewer	180	380	212	203
030-0320-53000-00	Postage	230	500	363	446
030-0320-54000-00	Telecommunications	6,110	10,585	8,110	4,989
030-0320-54500-00	Training and Travel	1,500	2,000	1,092	1,987
030-0320-55000-00	Dues & Subscriptions	1,250	2,500	1,518	605
030-0320-55500-00	Maintenance of Equipment	5,870	9,385	8,114	8,886
030-0320-55700-00	Maint of Building & Improvemnt	4,500	8,500	8,742	1,649
030-0320-55800-00	Maint of Computer Equipment	16,840	30,795	13,721	6,124
030-0320-56596-00	Auto Liability	1,050	1,980	1,860	1,860
030-0320-56597-00	Prop Prem-Risk Mgt Contrib	29,280	55,680	52,980	39,990
030-0320-57500-00	Laundry & Cleaning Services	250	500	72	-
030-0320-58500-00	Receptions & Office Functions	-	-	54	-
030-0320-59300-00	Medical & Safety Supplies	250	500	-	396
030-0320-59590-00	Administrative Fee	2,880	4,650	4,460	4,440
	Contractual Services	**84,645**	**144,725**	**117,692**	**84,467**
	Commodities				
030-0320-61000-00	Office Supplies	1,750	3,500	2,667	2,342
030-0320-61500-00	Minor Office Machinery & Equip	250	500	-	-
030-0320-61700-00	Minor Computer Equip & Supp	3,000	9,000	1,564	520
030-0320-61800-00	Minor Furniture	500	3,000	43	-
030-0320-62500-00	Motor Vehicle Supplies	17,500	50,000	26,417	33,076
030-0320-62510-00	Gasoline	60,115	98,960	78,828	79,948
030-0320-63000-00	Shop Supplies	1,500	3,000	813	-
030-0320-65000-00	Cleaning & Household Supplies	750	1,800	1,038	1,065
030-0320-65500-00	Materials to Maintain Equipmt	-	-	547	938
030-0320-66000-00	Materials to Mntn Bldgs/Improv	375	750	596	600
030-0320-66500-00	Minor Tools & Apparatus	2,500	5,000	988	5,580
030-0320-67500-00	Safety Clothing & Supplies	375	750	21	470
030-0320-68000-00	Food	50	100	25	-
	Commodities	**88,665**	**176,360**	**113,547**	**124,538**
	Other Charges				
030-0320-85074-00	Transfer to Employee Health	-	29,760	-	-
030-0320-88300-00	Lease Payments	180	355	311	109
	Other Charges	**180**	**30,115**	**311**	**109**
0320	**Handivan**	**1,164,070**	**1,299,685**	**1,106,576**	**1,018,006**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0350	**County On-Demand**				
	Personnel Services				
030-0350-41000-00	Regular Employees	258,730	-	-	-
030-0350-42000-00	Temporary Employees	167,885	-	-	-
030-0350-43000-00	Overtime Pay	5,000	-	-	-
030-0350-47500-00	Term Life Insurance	435	-	-	-
030-0350-47600-00	Workers Compensation Premium	4,955	-	-	-
030-0350-47700-00	Health Insurance Premium	84,450	-	-	-
030-0350-47760-00	Retirement Health Savings	3,985	-	-	-
030-0350-47770-00	Health Savings Account	190	-	-	-
030-0350-48000-00	Pension Contributions	25,075	-	-	-
030-0350-48200-00	Social Security Contributions	32,640	-	-	-
	Personnel Services	**583,345**	**-**	**-**	**-**
	Contractual Services				
030-0350-51000-00	Professional Services	3,500	-	-	-
030-0350-51500-00	Printing & Advertising	3,500	-	-	-
030-0350-52000-00	Electricity	2,025	-	-	-
030-0350-52300-00	Heat	1,930	-	-	-
030-0350-52500-00	Sewer	180	-	-	-
030-0350-53000-00	Postage	230	-	-	-
030-0350-54000-00	Telecommunications	6,110	-	-	-
030-0350-54500-00	Training and Travel	1,500	-	-	-
030-0350-55000-00	Dues & Subscriptions	1,250	-	-	-
030-0350-55500-00	Maintenance of Equipment	5,870	-	-	-
030-0350-55700-00	Maint of Building & Improvemnt	4,500	-	-	-
030-0350-55800-00	Maint of Computer Equipment	16,840	-	-	-
030-0350-56596-00	Auto Liability	1,050	-	-	-
030-0350-56597-00	Prop Prem-Risk Mgt Contrib	29,280	-	-	-
030-0350-57500-00	Laundry & Cleaning Services	250	-	-	-
030-0350-59300-00	Medical & Safety Supplies	250	-	-	-
030-0350-59590-00	Administrative Fee	1,380	-	-	-
	Contractual Services	**79,645**	**-**	**-**	**-**
	Commodities				
030-0350-61000-00	Office Supplies	1,750	-	-	-
030-0350-61500-00	Minor Office Machinery & Equip	250	-	-	-
030-0350-61700-00	Minor Computer Equip & Supp	3,000	-	-	-
030-0350-61800-00	Minor Furniture	500	-	-	-
030-0350-62500-00	Motor Vehicle Supplies	17,500	-	-	-
030-0350-62510-00	Gasoline	60,115	-	-	-
030-0350-63000-00	Shop Supplies	1,500	-	-	-
030-0350-65000-00	Cleaning & Household Supplies	750	-	-	-
030-0350-66000-00	Materials to Mntn Bldgs/Improv	375	-	-	-
030-0350-66500-00	Minor Tools & Apparatus	2,500	-	-	-
030-0350-67500-00	Safety Clothing & Supplies	375	-	-	-
030-0350-68000-00	Food	50	-	-	-
	Commodities	**88,665**	**-**	**-**	**-**
	Other Charges				
030-0350-88300-00	Lease Payments	180	-	-	-
	Other Charges	**180**	**-**	**-**	**-**
0350	**County On-Demand**	**751,835**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
0370	**Bus Subsidy**				
	Personnel Services				
030-0370-41000-00	Regular Employees	657,015	703,650	626,798	603,447
030-0370-42000-00	Temporary Employees	112,000	70,520	66,988	58,304
030-0370-43000-00	Overtime Pay	35,000	30,000	32,558	23,519
030-0370-47500-00	Term Life Insurance	870	710	705	648
030-0370-47600-00	Workers Compensation Premium	13,015	14,075	14,220	15,600
030-0370-47700-00	Health Insurance Premium	161,545	187,970	176,790	159,857
030-0370-47755-00	OPEB Contributions	1,200	1,140	1,785	1,650
030-0370-47760-00	Retirement Health Savings	9,200	11,380	11,319	9,968
030-0370-47770-00	Health Savings Account	1,875	2,625	2,625	5,085
030-0370-48000-00	Pension Contributions	67,060	82,020	53,787	46,370
030-0370-48200-00	Social Security Contributions	61,510	61,520	53,373	50,310
	Personnel Services	**1,120,290**	**1,165,610**	**1,040,946**	**974,757**
	Contractual Services				
030-0370-51000-00	Professional Services	10,140	9,520	8,652	10,072
030-0370-51500-00	Printing & Advertising	10,000	6,000	2,437	6,948
030-0370-52000-00	Electricity	9,430	10,060	8,812	9,978
030-0370-52300-00	Heat	9,000	7,370	6,641	5,237
030-0370-52500-00	Sewer	605	885	494	473
030-0370-53000-00	Postage	450	450	355	248
030-0370-54000-00	Telecommunications	9,550	10,665	9,559	7,039
030-0370-54500-00	Training and Travel	5,000	6,000	642	1,871
030-0370-55000-00	Dues & Subscriptions	2,300	2,300	1,489	315
030-0370-55500-00	Maintenance of Equipment	38,385	38,385	30,793	36,958
030-0370-55700-00	Maint of Building & Improvemnt	36,500	31,000	28,081	20,579
030-0370-55800-00	Maint of Computer Equipment	42,880	35,730	19,876	9,919
030-0370-56000-00	Rentals	-	-	218	188
030-0370-56597-00	Prop Prem-Risk Mgt Contrib	206,220	196,320	186,945	185,265
030-0370-57500-00	Laundry & Cleaning Services	14,000	13,000	13,843	12,830
030-0370-59300-00	Medical & Safety Supplies	1,000	1,000	1,092	834
030-0370-59590-00	Administrative Fee	3,360	5,550	5,435	5,640
	Contractual Services	**398,820**	**374,235**	**325,363**	**314,392**
	Commodities				
030-0370-61000-00	Office Supplies	1,000	2,000	350	780
030-0370-61500-00	Minor Office Machinery & Equip	750	750	-	-
030-0370-61700-00	Minor Computer Equip & Supp	6,000	8,000	2,738	1,061
030-0370-61800-00	Minor Furniture	1,000	3,000	-	410
030-0370-62500-00	Motor Vehicle Supplies	100,000	95,000	56,994	82,922
030-0370-62510-00	Gasoline	70,185	66,680	59,176	55,715
030-0370-63000-00	Shop Supplies	4,000	3,500	3,140	2,067
030-0370-65000-00	Cleaning & Household Supplies	1,750	1,500	1,549	1,497
030-0370-65500-00	Materials to Maintain Equipmt	9,000	9,000	6,043	8,516
030-0370-66000-00	Materials to Mntn Bldgs/Improv	4,000	4,000	1,649	333
030-0370-66500-00	Minor Tools & Apparatus	6,000	6,000	2,709	5,575
030-0370-67500-00	Safety Clothing & Supplies	1,500	1,500	-	448
030-0370-68000-00	Food	100	100	42	38
	Commodities	**205,285**	**201,030**	**134,390**	**159,362**
	Other Charges				
030-0370-85032-00	Transfer to Public Trans Proj	-	-	-	10,356
030-0370-85074-00	Transfer to Employee Health	-	36,720	-	-
030-0370-88300-00	Lease Payments	355	355	311	109
	Other Charges	**355**	**37,075**	**311**	**10,465**
0370	**Bus Subsidy**	**1,724,750**	**1,777,950**	**1,501,010**	**1,458,977**
	Expense	**3,640,655**	**3,077,635**	**2,607,587**	**2,476,983**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
030	Public Transportation Services	8,135	-	(163,649)	229,006

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
032	**Public Transportation Projects**				
	Use of Money & Property				
032-0000-33010-00	Interest Income	1,870	3,085	3,910	4,377
	Use of Money & Property	**1,870**	**3,085**	**3,910**	**4,377**
	Intergovernmental Revenue				
	Other Revenue				
032-0000-37050-00	Sale of Property	8,000	8,000	5,000	-
	Other Revenue	**8,000**	**8,000**	**5,000**	**-**
	Transfer From Other Funds				
032-0000-38030-00	Transfer From Handivan	-	-	-	10,356
	Transfer From Other Funds	**-**	**-**	**-**	**10,356**
	Reimbursement from Others				
	Revenue	**9,870**	**11,085**	**8,910**	**14,732**
	Contractual Services				
032-0000-54500-00	Training and Travel	-	-	-	87
032-0000-55500-00	Maintenance of Equipment	8,000	8,000	34,672	-
032-0000-55700-00	Maint of Building & Improvemnt	-	-	-	6,365
	Contractual Services	**8,000**	**8,000**	**34,672**	**6,452**
	Commodities				
032-0000-61700-00	Minor Computer Equip & Supp	-	-	-	593
032-0000-66500-00	Minor Tools & Apparatus	-	-	(227)	(378)
	Commodities	**-**	**-**	**(227)**	**215**
	Other Charges				
032-0000-85030-00	Public Trans Serv Transfer To	-	-	1,319	-
	Other Charges	**-**	**-**	**1,319**	**-**
	Expense	**8,000**	**8,000**	**35,764**	**6,666**
032	**Public Transportation Projects**	**1,870**	**3,085**	**(26,854)**	**8,066**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
043	**2016 GO Bond Debt Service**				
	Use of Money & Property				
043-0000-33010-00	Interest on Investments	-	-	2	-
	Use of Money & Property	**-**	**-**	**2**	**-**
	Transfer From Other Funds				
043-0000-38059-00	Util Tax Cap Proj Trnsfer From	654,015	653,415	652,029	645,231
	Transfer From Other Funds	**654,015**	**653,415**	**652,029**	**645,231**
	Revenue	**654,015**	**653,415**	**652,031**	**645,231**
	Contractual Services				
043-0000-51000-00	Professional Services	550	700	518	518
	Contractual Services	**550**	**700**	**518**	**518**
	Other Charges				
043-0000-87300-00	Interest on Bonds	163,465	475,000	191,513	204,713
043-0000-88100-00	Bond Principal Payments	490,000	177,715	460,000	440,000
	Other Charges	**653,465**	**652,715**	**651,513**	**644,713**
	Expense	**654,015**	**653,415**	**652,031**	**645,231**
043	**2016 GO Bond Debt Serice**	**-**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
044	**2023 GO Bond Debt**				
	Use of Money & Property				
044-0000-33010-00	Interest on Investments	-	-	2	-
	Use of Money & Property	**-**	**-**	**2**	**-**
	Transfer From Other Funds				
044-0000-38012-00	Community Impr/Infr Trans From	718,050	718,700	717,766	712,851
	Transfer From Other Funds	**718,050**	**718,700**	**717,766**	**712,851**
	Revenue	**718,050**	**718,700**	**717,768**	**712,851**
	Contractual Services				
044-0000-51000-00	Professional Services	550	700	518	518
	Contractual Services	**550**	**700**	**518**	**518**
	Other Charges				
044-0000-87300-00	Interest on Bonds	182,500	208,000	232,250	437,333
044-0000-88100-00	Bond Principal Payments	535,000	510,000	485,000	275,000
	Other Charges	**717,500**	**718,000**	**717,250**	**712,333**
	Expense	**718,050**	**718,700**	**717,768**	**712,851**
044	**2023 GO Bond Debt**	**-**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
047	**Business Dstrct 2013A GO Bonds**				
	Use of Money & Property				
047-0000-33010-00	Interest on Investments	-	-	-	2
	Use of Money & Property	**-**	**-**	**-**	**2**
	Transfer From Other Funds				
047-0000-38024-00	Economic Dev Transfer From	28,355	51,630	43,861	65,567
047-0000-38060-00	Bus GO Bond 2013A Trsfr from	95,125	70,450	76,569	52,983
	Transfer From Other Funds	**123,480**	**122,080**	**120,430**	**118,550**
	Revenue	**123,480**	**122,080**	**120,430**	**118,552**
	Contractual Services				
047-0000-51000-00	Professional Services	1,000	1,000	950	950
	Contractual Services	**1,000**	**1,000**	**950**	**950**
	Other Charges				
047-0000-87300-00	Interest on Bonds	27,480	31,080	34,480	37,680
047-0000-88100-00	Bond Principal Payments	95,000	90,000	85,000	80,000
	Other Charges	**122,480**	**121,080**	**119,480**	**117,680**
	Expense	**123,480**	**122,080**	**120,430**	**118,630**
047	**Business Dstrct 2013A GO Bonds**	**-**	**-**	**-**	**(78)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
049	**TIF IV**				
	Taxes				
049-0000-30010-00	Property Tax	384,950	377,400	408,936	388,145
	Taxes	**384,950**	**377,400**	**408,936**	**388,145**
	Use of Money & Property				
049-0000-33010-00	Interest Income on Investments	35,355	42,525	57,925	55,953
	Use of Money & Property	**35,355**	**42,525**	**57,925**	**55,953**
	Reimbursement from Others				
049-0000-39100-00	Reimbursements	-	-	-	750
	Reimbursement from Others	**-**	**-**	**-**	**750**
	Revenue	**420,305**	**419,925**	**466,861**	**444,848**
	Contractual Services				
049-0000-51000-00	Professional Services	2,760	2,730	3,733	5,534
049-0000-55400-00	Private Property Maintenance	-	-	-	2,721
049-0000-55420-00	Demolitions	-	455,000	-	75,000
049-0000-55700-00	Maint of Building & Improvemnt	-	-	210	5,741
	Contractual Services	**2,760**	**457,730**	**3,943**	**88,996**
	Capital Outlay				
049-0000-73000-00	Land	-	-	150,000	-
	Capital Outlay	**-**	**-**	**150,000**	**-**
	Other Charges				
049-0000-83100-00	Contributions to Others	-	60,000	106,322	264,817
049-0000-85013-00	Transfer to Grant Fund	-	-	111,421	-
	Other Charges	**-**	**60,000**	**217,743**	**264,817**
	Expense	**2,760**	**517,730**	**371,686**	**353,813**
049	**TIF IV**	**417,545**	**(97,805)**	**95,175**	**91,035**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
050	**TIF V**				
	Taxes				
050-0000-30010-00	Property Tax	10,100	8,530	11,077	11,861
	Taxes	**10,100**	**8,530**	**11,077**	**11,861**
	Use of Money & Property				
050-0000-33010-00	Interest Income on Investments	2,295	2,270	3,070	2,724
	Use of Money & Property	**2,295**	**2,270**	**3,070**	**2,724**
	Revenue	**12,395**	**10,800**	**14,147**	**14,585**
050	**TIF V**	**12,395**	**10,800**	**14,147**	**14,585**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
051	**Players Fields Capital Imp**				
	Use of Money & Property				
051-0000-33010-00	Interest Income on Investments	805	985	1,298	1,347
051-0000-33388-00	Players Fees	2,000	2,400	2,120	1,450
	Use of Money & Property	**2,805**	**3,385**	**3,418**	**2,797**
	Revenue	**2,805**	**3,385**	**3,418**	**2,797**
	Contractual Services				
051-0000-51000-00	Professional Services	-	-	58	36
051-0000-55700-00	Maint of Building & Improvemnt	-	-	1,283	-
	Contractual Services	**-**	**-**	**1,340**	**36**
	Commodities				
051-0000-66000-00	Materials to Mntn Bldgs/Improv	2,000	2,400	-	1,283
	Commodities	**2,000**	**2,400**	**-**	**1,283**
	Expense	**2,000**	**2,400**	**1,340**	**1,318**
051	**Players Fields Capital Imp**	**805**	**985**	**2,078**	**1,479**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
052	**2023 GO Bond Capital Expense**				
	Use of Money & Property				
052-0000-33010-00	Interest Income on Investments	81,655	101,540	133,524	234,820
052-0000-33012-00	Unrealized Gain on Investment	-	-	-	(16,103)
	Use of Money & Property	**81,655**	**101,540**	**133,524**	**218,718**
	Revenue	**81,655**	**101,540**	**133,524**	**218,718**
	Contractual Services				
052-0000-51000-00	Professional Services	1,500	2,000	1,500	1,776
052-0000-55700-00	Maint of Building & Improvemnt	-	-	-	2,238,308
	Contractual Services	**1,500**	**2,000**	**1,500**	**2,240,084**
	Other Charges				
052-0000-83100-00	Contributions to Others	-	600,000	300,000	-
052-0000-85013-00	Transfer to Grant Fund	2,287,690	2,040,000	-	-
	Other Charges	**2,287,690**	**2,640,000**	**300,000**	**-**
	Expense	**2,289,190**	**2,642,000**	**301,500**	**2,240,084**
052	**2023 GO Bond Capital Expense**	**(2,207,535)**	**(2,540,460)**	**(167,976)**	**(2,021,366)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
053	**Building Repair & Maintenance**				
	Use of Money & Property				
053-0000-33010-00	Interest Income on Investments	119,955	113,225	146,934	159,255
	Use of Money & Property	**119,955**	**113,225**	**146,934**	**159,255**
	Transfer From Other Funds				
053-0000-38001-00	General Fund Transfer From	275,000	250,000	19,260	48,900
053-0000-38019-00	Park & Rec Transfer From	111,670	100,500	50,880	212,921
053-0000-38020-00	Airport Fund Transfer From	12,000	12,000	1,260	-
	Transfer From Other Funds	**398,670**	**362,500**	**71,400**	**261,821**
	Revenue	**518,625**	**475,725**	**218,334**	**421,076**
	Contractual Services				
053-0000-51000-00	Professional Services	26,680	2,500	2,430	7,538
053-0000-55700-00	Maint of Building & Improvemnt	137,955	182,675	16,834	104,259
	Contractual Services	**164,635**	**185,175**	**19,264**	**111,796**
	Commodities				
053-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	11,800	-
053-0000-66500-00	Minor Tools & Apparatus	-	30,650	-	-
	Commodities	**-**	**30,650**	**11,800**	**-**
	Capital Outlay				
053-0000-75000-00	Buildings	250,000	805,245	-	62,910
	Capital Outlay	**250,000**	**805,245**	**-**	**62,910**
	Expense	**414,635**	**1,021,070**	**31,064**	**174,707**
053	**Building Repair & Maintenance**	**103,990**	**(545,345)**	**187,270**	**246,369**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
054	**Planning Fund**				
	Taxes				
	Use of Money & Property				
054-0000-33010-00	Interest Income on Investments	183,875	169,215	225,418	270,070
	Use of Money & Property	**183,875**	**169,215**	**225,418**	**270,070**
	Other Revenue				
054-0000-37100-00	Private Contribs/Donations	-	-	1,099	-
	Other Revenue	**-**	**-**	**1,099**	**-**
	Transfer From Other Funds				
054-0000-38001-00	General Fund Transfer From	-	-	-	1,000,000
	Transfer From Other Funds	**-**	**-**	**-**	**1,000,000**
	Reimbursement from Others				
054-0000-39100-00	Reimbursements	-	-	-	5,000
	Reimbursement from Others	**-**	**-**	**-**	**5,000**
	Revenue	**183,875**	**169,215**	**226,516**	**1,275,070**
	Contractual Services				
054-0000-51000-00	Professional Services	-	-	1,342	20,664
054-0000-54500-00	Continuing Professional Eductn	-	-	-	507
054-0000-55420-00	Demolitions	-	75,000	-	-
054-0000-55700-00	Maint of Building & Improvemnt	385,000	500,000	31,000	(19,000)
054-0000-58500-00	Receptions & Office Functions	-	-	-	720
	Contractual Services	**385,000**	**575,000**	**32,342**	**2,890**
	Commodities				
054-0000-63500-00	Botanical & Agriculture Suppl	25,000	15,000	14,729	19,094
054-0000-66000-00	Materials to Mntn Bldgs/Improv	5,000	5,000	316	36,560
	Commodities	**30,000**	**20,000**	**15,045**	**55,654**
	Capital Outlay				
054-0000-71000-00	Machinery & Equipment	-	75,000	-	-
054-0000-76000-00	Improvemnt Other Than Building	-	50,000	529,059	1,437,610
	Capital Outlay	**-**	**125,000**	**529,059**	**1,437,610**
	Other Charges				
054-0000-83100-00	Contributions to Others	150,000	76,000	106,067	134,308
054-0000-84500-00	Property Tax	-	-	-	115
	Other Charges	**150,000**	**76,000**	**106,067**	**134,423**
	Expense	**565,000**	**796,000**	**682,514**	**1,630,578**
054	**Planning Fund**	**(381,125)**	**(626,785)**	**(455,997)**	**(355,508)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
055	**TIF VI**				
	Taxes				
055-0000-30010-00	Property Tax	101,000	80,800	93,786	75,729
	Taxes	**101,000**	**80,800**	**93,786**	**75,729**
	Use of Money & Property				
055-0000-33010-00	Interest Income on Investments	5,140	2,170	3,839	1,510
	Use of Money & Property	**5,140**	**2,170**	**3,839**	**1,510**
	Revenue	**106,140**	**82,970**	**97,625**	**77,239**
055	**TIF VI**	**106,140**	**82,970**	**97,625**	**77,239**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
057	**Computer Replacement**				
	Use of Money & Property				
057-0000-33010-00	Interest Income on Investments	51,745	51,340	68,729	72,203
057-0000-33020-00	Interest on Loans	55	495	1,001	1,497
	Use of Money & Property	**51,800**	**51,835**	**69,729**	**73,700**
	Intergovernmental Revenue				
057-0000-35600-00	County Reimbursements	-	-	-	113,069
	Intergovernmental Revenue	**-**	**-**	**-**	**113,069**
	Transfer From Other Funds				
057-0000-38001-00	General Fund Transfer From	396,500	257,850	306,420	199,440
057-0000-38019-00	Park & Rec Transfer From	12,200	10,850	3,900	6,120
	Transfer From Other Funds	**408,700**	**268,700**	**310,320**	**205,560**
	Revenue	**460,500**	**320,535**	**380,049**	**392,329**
	Contractual Services				
057-0000-51000-00	Professional Services	132,240	1,000	240	639
057-0000-55800-00	Maint of Computer Equipment	3,585	-	1,199	10,634
	Contractual Services	**135,825**	**1,000**	**1,439**	**11,273**
	Commodities				
057-0000-61700-00	Minor Computer Equip & Supp	272,820	148,370	132,821	84,470
	Commodities	**272,820**	**148,370**	**132,821**	**84,470**
	Capital Outlay				
057-0000-71000-00	Machinery & Equipment	129,465	-	-	-
	Capital Outlay	**129,465**	**-**	**-**	**-**
	Other Charges				
057-0000-85013-00	Transfer to Grant Fund	-	130,000	-	-
	Other Charges	**-**	**130,000**	**-**	**-**
	Expense	**538,110**	**279,370**	**134,260**	**95,743**
057	**Computer Replacement**	**(77,610)**	**41,165**	**245,790**	**296,585**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
058	**Vehicle Replacement**				
	Use of Money & Property				
058-0000-33010-00	Interest Income on Investments	180,245	141,860	195,953	246,991
058-0000-33012-00	Unrealized Gain on Investment	-	-	-	(2,423)
058-0000-33020-00	Interest on Loans	55	495	1,001	1,497
	Use of Money & Property	**180,300**	**142,355**	**196,954**	**246,065**
	Other Revenue				
058-0000-37050-00	Sale of Property	-	-	95,988	32,150
058-0000-37060-00	Proceeds Lease Issuance	-	-	192,296	-
	Other Revenue	**-**	**-**	**288,284**	**32,150**
	Transfer From Other Funds				
058-0000-38001-00	General Fund Transfer From	589,800	491,500	32,100	858,802
058-0000-38018-00	Storm Water Util Transfer From	50,000	40,000	-	36,960
058-0000-38019-00	Park & Rec Transfer From	250,600	288,000	512,940	157,620
058-0000-38020-00	Airport Fund Transfer From	35,000	25,000	23,160	1,800
058-0000-38078-00	Risk Management Transfer From	-	-	-	15,275
	Transfer From Other Funds	**925,400**	**844,500**	**568,200**	**1,070,457**
	Reimbursement from Others				
058-0000-39100-00	Reimbursements	-	-	10,000	8,830
	Reimbursement from Others	**-**	**-**	**10,000**	**8,830**
	Revenue	**1,105,700**	**986,855**	**1,063,438**	**1,357,502**
	Contractual Services				
058-0000-51000-00	Professional Services	480	3,000	3,855	3,597
	Contractual Services	**480**	**3,000**	**3,855**	**3,597**
	Commodities				
058-0000-66500-00	Minor Tools & Apparatus	24,000	-	8,591	34,377
	Commodities	**24,000**	**-**	**8,591**	**34,377**
	Capital Outlay				
058-0000-71000-00	Machinery & Equipment	1,546,680	377,870	635,297	2,985,542
	Capital Outlay	**1,546,680**	**377,870**	**635,297**	**2,985,542**
	Other Charges				
058-0000-77000-00	Machinery-Equipment Leases	-	-	192,296	-
058-0000-87350-00	Interest on Leases	-	-	2,532	-
058-0000-88150-00	Lease Principal Payment	-	-	56,663	-
058-0000-88300-00	Lease Payments	329,990	286,830	35,397	-
	Other Charges	**329,990**	**286,830**	**286,888**	**-**
	Expense	**1,901,150**	**667,700**	**934,631**	**3,023,516**
058	**Vehicle Replacement**	**(795,450)**	**319,155**	**128,807**	**(1,666,013)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
059	**Utility Tax Capital Projects**				
	Taxes				
059-0000-30080-00	Electric Use Tax	862,365	848,440	821,777	848,441
059-0000-30085-00	Natural Gas Use Tax	681,515	723,240	703,911	656,015
	Taxes	**1,543,880**	**1,571,680**	**1,525,688**	**1,504,455**
	Use of Money & Property				
059-0000-33010-00	Interest Income on Investments	57,700	69,185	93,348	102,158
	Use of Money & Property	**57,700**	**69,185**	**93,348**	**102,158**
	Transfer From Other Funds				
059-0000-38018-00	Storm Water Util Transfer From	-	-	76,029	-
	Transfer From Other Funds	**-**	**-**	**76,029**	**-**
	Revenue	**1,601,580**	**1,640,865**	**1,695,066**	**1,606,613**
0000					
	Contractual Services				
059-0000-51000-00	Professional Services	480	1,000	298	10,682
059-0000-55700-00	Maint of Building & Improvemnt	150,000	350,000	152,966	76,005
	Contractual Services	**150,480**	**351,000**	**153,264**	**86,687**
	Commodities				
059-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	-	1,339
059-0000-66500-00	Minor Tools & Apparatus	-	634,630	-	-
	Commodities	**-**	**634,630**	**-**	**1,339**
	Capital Outlay				
059-0000-76000-00	Improvemnt Other Than Building	50,000	-	286,455	225
059-0000-78010-00	Roads	472,715	-	-	-
	Capital Outlay	**522,715**	**-**	**286,455**	**225**
	Other Charges				
059-0000-83100-00	Contributions to Others	-	-	-	157,250
059-0000-85013-00	Transfer to Grant Fund	-	4,000	646,533	424,031
059-0000-85043-00	Transfer to 16 GO Bond Debt	654,015	653,415	652,029	645,231
059-0000-87500-00	Interest on Other Debt	275	2,475	5,005	7,487
	Other Charges	**654,290**	**659,890**	**1,303,567**	**1,233,998**
	Expense	**1,327,485**	**1,645,520**	**1,743,286**	**1,322,248**
059	**Utility Tax Capital Projects**	**274,095**	**(4,655)**	**(48,220)**	**284,365**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
060	**Seminary St Business District**				
	Taxes				
060-0000-30055-00	Business District Tax	97,920	71,150	74,594	61,457
	Taxes	**97,920**	**71,150**	**74,594**	**61,457**
	Use of Money & Property				
060-0000-33010-00	Interest Income on Investments	700	705	1,063	856
	Use of Money & Property	**700**	**705**	**1,063**	**856**
	Revenue	**98,620**	**71,855**	**75,657**	**62,313**
	Other Charges				
060-0000-85047-00	Transfer to Bus GO Bond 2013A	95,125	70,450	76,569	52,983
	Other Charges	**95,125**	**70,450**	**76,569**	**52,983**
	Expense	**95,125**	**70,450**	**76,569**	**52,983**
060	**Seminary St Business District**	**3,495**	**1,405**	**(911)**	**9,329**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
061	**Water Operations**				
	Use of Money & Property				
061-0000-33010-00	Interest Income on Investments	645,790	468,440	714,126	685,605
061-0000-33012-00	Unrealized Gain on Investment	-	-	-	(2,423)
061-0000-33500-00	Sale of Water	4,100,000	4,054,000	4,144,924	4,024,375
061-0000-33510-00	Water Facility Fees	2,800,000	2,854,000	2,851,559	2,759,537
061-0000-33520-00	Penalties	185,000	165,000	192,988	193,660
061-0000-33560-00	Turn-On-Fees	39,000	39,000	40,890	37,410
061-0000-33561-00	Delinquent Fees	200,000	200,000	216,400	203,435
061-0000-33570-00	Meter Resale	40,000	36,000	113,270	41,386
061-0000-33865-00	Water Operation Pop Commission	150	150	340	138
061-0000-33900-00	Miscellaneous Revenue	10,000	7,000	33,448	15,271
	Use of Money & Property	**8,019,940**	**7,823,590**	**8,307,945**	**7,958,394**
	Charges for Current Services				
061-0000-36140-00	Lab Fees	13,000	13,000	17,840	14,100
061-0000-36150-00	Tap Fees	8,000	8,000	21,254	8,490
061-0000-36160-00	Fire Service Connections	45,000	40,000	46,062	44,420
061-0000-36870-00	Penalties/Accounting Services	7,300	7,300	6,660	7,500
061-0000-36880-00	Lien Fees	5,000	4,000	6,609	5,176
	Charges for Current Services	**78,300**	**72,300**	**98,425**	**79,686**
	Other Revenue				
061-0000-37020-00	Sanitary Service Fees	260,000	250,000	268,358	241,116
061-0000-37050-00	Sale of Property	-	-	12,280	15,645
061-0000-37900-00	Misc Other Revenue	-	-	1,203	3,345
	Other Revenue	**260,000**	**250,000**	**281,842**	**260,107**
	Other Financing Source				
061-0000-39455-00	Legal Settlement/Class Action	383,000	328,485	3,977,129	-
	Other Financing Source	**383,000**	**328,485**	**3,977,129**	**-**
	Revenue	**8,741,240**	**8,474,375**	**12,665,340**	**8,298,187**
	Personnel Services				
061-0000-41000-00	Regular Employees	1,843,280	1,760,445	1,589,243	1,573,872
061-0000-41005-00	Workers Comp Wages	-	-	169	-
061-0000-42000-00	Temporary Employees	36,665	37,005	10,267	7,593
061-0000-43000-00	Overtime Pay	48,600	46,800	38,335	46,976
061-0000-44000-00	Benefits Accrual	-	-	(31,539)	(15,296)
061-0000-45000-00	Callout Pay	23,400	23,400	23,400	24,450
061-0000-47500-00	Term Life Insurance	3,835	2,980	2,682	2,398
061-0000-47600-00	Workers Compensation Premium	33,745	32,265	54,240	60,660
061-0000-47700-00	Health Insurance Premium	403,950	444,440	371,866	298,179
061-0000-47750-00	Retiree Health Insurance	49,000	45,325	34,452	13,737
061-0000-47755-00	OPEB Contributions	5,640	5,460	8,535	8,205
061-0000-47760-00	Retirement Health Savings	20,050	18,985	15,862	14,127
061-0000-47770-00	Health Savings Account	5,590	9,190	10,688	15,525
061-0000-48000-00	Pension Contributions	185,755	205,450	261,557	230,890
061-0000-48050-00	Pension Expense-GASB 68	-	-	782,531	(353,006)
061-0000-48200-00	Social Security Contributions	148,900	142,875	121,292	122,463
061-0000-48400-00	IMRF Employer Paid Member Cons	365	2,980	-	-
061-0000-49500-00	Contractual Eductn Incentive	-	2,500	-	-
	Personnel Services	**2,808,775**	**2,780,100**	**3,293,580**	**2,050,773**
	Contractual Services				
061-0000-51000-00	Professional Services	1,174,190	374,225	294,840	165,077
061-0000-51010-00	External Attorney Fees	20,000	10,000	19,403	15,658
061-0000-51500-00	Printing & Advertising	21,310	25,725	17,087	13,841

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
061-0000-52000-00	Electricity	717,690	610,815	618,199	553,736
061-0000-52300-00	Heat	34,690	46,130	28,629	24,919
061-0000-52500-00	Sewer	535	535	1,406	480
061-0000-53000-00	Postage	51,615	57,050	50,574	44,656
061-0000-53500-00	Drayage	1,000	1,500	-	334
061-0000-54000-00	Telecommunications	16,955	17,845	15,386	15,878
061-0000-54500-00	Training and Travel	6,000	6,500	850	355
061-0000-54700-00	Car Allowance	1,200	1,200	-	-
061-0000-55000-00	Dues & Subscription	3,500	4,750	1,691	1,839
061-0000-55420-00	Demolitions	-	-	-	11,300
061-0000-55500-00	Maintenance of Equipment	151,960	164,095	100,273	29,996
061-0000-55700-00	Maint of Building & Improvemnt	113,700	98,650	67,042	348,286
061-0000-55750-00	Maintenance of Infrastructure	1,145,000	30,000	-	698
061-0000-55800-00	Maint of Computer Equipment	80,455	42,500	36,717	23,956
061-0000-56000-00	Rentals	8,500	12,500	1,636	1,836
061-0000-56520-00	Bond Insurance	1,270	1,415	1,510	1,596
061-0000-56596-00	Auto Liability	720	660	600	480
061-0000-56597-00	Prop Prem-Risk Mgt Contrib	157,500	149,940	142,725	113,970
061-0000-57500-00	Laundry & Cleaning Services	400	400	-	-
061-0000-58500-00	Receptions and Office Function	-	-	-	103
061-0000-59300-00	Medical & Safety Supplies	2,000	2,000	1,108	1,400
061-0000-59500-00	Contract Serv Not Classified	8,300	8,300	1,187	1,188
061-0000-59590-00	Administrative Fee	552,780	450,480	464,370	370,755
	Contractual Services	**4,271,270**	**2,117,215**	**1,865,231**	**1,742,337**
	Commodities				
061-0000-61000-00	Office Supplies	6,000	12,000	5,237	1,652
061-0000-61500-00	Minor Office Machinery & Equip	7,000	7,000	3,760	1,125
061-0000-61700-00	Minor Computer Equip & Supp	28,500	28,500	26,323	11,474
061-0000-61800-00	Minor Furniture	2,000	2,000	1,414	-
061-0000-62500-00	Motor Vehicle Supplies	60,000	56,210	51,411	50,247
061-0000-62510-00	Gasoline	43,710	44,885	36,532	34,310
061-0000-63500-00	Botanical & Agriculture Suppl	3,000	3,000	43	996
061-0000-64500-00	Traffic Control Supplies	5,000	3,000	617	1,035
061-0000-65000-00	Cleaning & Household Supplies	3,000	2,500	1,802	3,669
061-0000-65500-00	Materials to Maintain Equipmt	90,150	40,160	8,132	22,421
061-0000-66000-00	Materials to Mntn Bldgs/Improv	202,500	190,260	187,803	149,600
061-0000-66500-00	Minor Tools & Apparatus	55,000	52,815	37,882	22,366
061-0000-66700-00	Meters	250,000	250,000	102,351	30,395
061-0000-66900-00	Hydrants	50,000	50,000	18,899	-
061-0000-67000-00	Books & Pamphlets	200	1,500	-	120
061-0000-67500-00	Safety Clothing & Supplies	10,000	8,000	8,033	9,244
061-0000-68000-00	Food	1,000	1,500	371	371
061-0000-68500-00	Chemicals	322,320	322,320	188,387	267,601
061-0000-68700-00	Water Meters For Resale	40,000	30,000	80,010	33,009
	Commodities	**1,179,380**	**1,105,650**	**759,006**	**639,635**
	Other Charges				
061-0000-83100-00	Contributions to Others	25,000	25,000	122,503	1,400
061-0000-87300-00	Interest on Bonds	350,825	386,580	413,956	433,299
061-0000-87305-00	Amortization of Bond Discount	-	-	(50,901)	(54,635)
061-0000-88300-00	Lease Payments	68,050	50,360	9,611	2,166
061-0000-89500-00	Bad Debt Expense	5,000	5,000	(68,542)	(12,350)
061-0000-89700-00	Depreciation Expense	1,007,995	1,058,145	1,079,443	1,091,885
	Other Charges	**1,456,870**	**1,525,085**	**1,506,070**	**1,461,764**
	Expense	**9,716,295**	**7,528,050**	**7,423,887**	**5,894,509**
061	**Water Operations**	**(975,055)**	**946,325**	**5,241,454**	**2,403,677**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
067	**Refuse**				
	Use of Money & Property				
067-0000-33010-00	Interest Income on Investments	38,105	38,445	51,521	58,485
067-0000-33520-00	Refuse Penalties	50,000	50,000	52,496	50,339
	Use of Money & Property	**88,105**	**88,445**	**104,017**	**108,825**
	Charges for Current Services				
067-0000-36200-00	Refuse Fees	3,642,455	3,517,140	3,242,722	3,161,886
067-0000-36205-00	Special Refuse Pickup	4,000	4,000	5,390	11,706
067-0000-36870-00	Penalties/Accounting Services	5,000	5,000	4,035	5,104
	Charges for Current Services	**3,651,455**	**3,526,140**	**3,252,147**	**3,178,696**
	Other Revenue				
067-0000-37900-00	Misc Other Revenue	-	-	22	34
	Other Revenue	**-**	**-**	**22**	**34**
	Revenue	**3,739,560**	**3,614,585**	**3,356,186**	**3,287,555**
	Personnel Services				
067-0000-41000-00	Regular Employees	20,625	19,155	18,800	17,738
067-0000-42000-00	Temporary Employees	20,975	20,535	19,123	21,189
067-0000-44000-00	Benefits Accrual	-	-	167	2,196
067-0000-47500-00	Term Life Insurance	130	110	78	22
067-0000-47600-00	Workers Compensation Premium	255	240	300	300
067-0000-47700-00	Health Insurance Premium	3,385	3,875	3,152	2,882
067-0000-47750-00	Retiree Health Insurance	2,210	2,385	1,992	1,840
067-0000-47755-00	OPEB Contributions	-	-	1,260	1,305
067-0000-47760-00	Retirement Health Savings	230	210	227	224
067-0000-47770-00	Health Savings Account	75	75	75	75
067-0000-48000-00	Pension Contributions	2,650	2,930	2,188	1,912
067-0000-48200-00	Social Security Contributions	2,090	3,035	2,853	2,927
	Personnel Services	**52,625**	**52,550**	**50,216**	**52,610**
	Contractual Services				
067-0000-51000-00	Professional Services	45,415	34,855	47,154	41,521
067-0000-51500-00	Printing & Advertising	6,130	11,230	5,886	5,628
067-0000-53000-00	Postage	26,105	28,360	25,822	22,199
067-0000-55500-00	Maintenance of Equipment	235	245	254	316
067-0000-55700-00	Maint of Building & Improvemnt	24,650	25,500	23,375	24,055
067-0000-55800-00	Maint of Computer Equipment	5,285	4,805	4,367	4,790
067-0000-56000-00	Rentals	800	760	653	680
067-0000-56597-00	Prop Prem-Risk Mgt Contrib	120	60	60	60
067-0000-59501-00	Refuse Disposal Contract Serv.	453,900	441,875	369,090	357,152
067-0000-59502-00	Refuse Collection Contractual	2,860,100	2,751,000	2,590,367	2,471,608
067-0000-59590-00	Administrative Fee	259,440	259,650	239,940	202,815
	Contractual Services	**3,682,180**	**3,558,340**	**3,306,967**	**3,130,825**
	Other Charges				
067-0000-88300-00	Lease Payments	200	200	176	61
067-0000-89500-00	Bad Debt Expense	4,000	4,000	(43,455)	(4,297)
	Other Charges	**4,200**	**4,200**	**(43,279)**	**(4,237)**
	Expense	**3,739,005**	**3,615,090**	**3,313,904**	**3,179,198**
067	**Refuse**	**555**	**(505)**	**42,281**	**108,357**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
073	**Retiree Health**				
	Use of Money & Property				
073-0000-33010-00	Interest Income on Investment	3,600	-	-	-
	Use of Money & Property	**3,600**	**-**	**-**	**-**
	Charges for Current Services				
073-0000-36901-00	General Fund Misc Charges	547,995	526,835	-	-
073-0000-36919-00	Park & Rec Misc Charges	50,920	37,990	-	-
073-0000-36920-00	Misc Charges Park and Rec	6,780	6,460	-	-
073-0000-36961-00	Water Fund - Misc Chgs	49,000	39,385	-	-
073-0000-36967-00	Refuse Fund Misc Chgs	2,210	2,100	-	-
073-0000-36996-00	Township - Misc Chgs	43,670	-	-	-
073-0000-36997-00	Retirees - Misc Chgs	214,865	176,880	-	-
	Charges for Current Services	**915,440**	**789,650**	**-**	**-**
	Other Revenue				
073-0000-37900-00	Misc Other Revenue	18,735	-	-	-
	Other Revenue	**18,735**	**-**	**-**	**-**
	Transfer From Other Funds				
073-0000-38001-00	General Fund Transfer From	-	76,405	-	-
073-0000-38019-00	Park & Rec Transfer From	-	5,275	-	-
073-0000-38020-00	Airport Fund Transfer From	-	1,050	-	-
073-0000-38061-00	Water Fund Transfer From	-	5,940	-	-
073-0000-38067-00	Refuse Fund Transfer From	-	285	-	-
073-0000-38074-00	Transfer from Employee Health	34,235	274,325	-	-
	Transfer From Other Funds	**34,235**	**363,280**	**-**	**-**
	Revenue	**972,010**	**1,152,930**	**-**	**-**
	Contractual Services				
073-0000-56501-00	Insurance Admin Service Fee	43,215	31,250	-	-
073-0000-56502-00	Specific Stop Loss Premium	124,635	142,480	-	-
073-0000-56503-00	Health Plan Premiums	604,645	770,410	-	-
073-0000-56504-00	Aggregate Premium	6,875	6,875	-	-
073-0000-56505-00	Prescription Claims	154,840	152,335	-	-
073-0000-56507-00	Dental & Vision Premium	37,800	49,580	-	-
	Contractual Services	**972,010**	**1,152,930**	**-**	**-**
	Expense	**972,010**	**1,152,930**	**-**	**-**
073	**Retiree Health**	**-**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
074	**Employee Health**				
	Use of Money & Property				
074-0000-33010-00	Interest Income on Investment	23,690	-	-	-
	Use of Money & Property	**23,690**	**-**	**-**	**-**
	Charges for Current Services				
074-0000-36901-00	General Fund Misc Charges	3,031,490	3,135,025	-	-
074-0000-36914-00	City Gas Tax Misc Chgs	31,405	33,695	-	-
074-0000-36917-00	911 Communications Misc Chgs	15,480	16,480	-	-
074-0000-36918-00	Storm Water Util Misc Charges	80,950	64,290	-	-
074-0000-36919-00	Park & Rec Misc Charges	369,090	328,835	-	-
074-0000-36920-00	Airport Fund Misc Charges	5,020	16,765	-	-
074-0000-36924-00	Economic Developm Misc Chgs	17,310	23,260	-	-
074-0000-36930-00	Handivan Misc Chgs	193,485	309,245	-	-
074-0000-36931-00	Bus Subsidy Misc Chgs	181,050	-	-	-
074-0000-36961-00	Water Fund - Misc Chgs	411,170	439,315	-	-
074-0000-36967-00	Refuse Fund Misc Chgs	3,520	3,680	-	-
074-0000-36974-00	Employee Health - Misc Chgs	10,725	-	-	-
074-0000-36978-00	Risk Mgt - Misc Chgs	10,915	6,870	-	-
074-0000-36993-00	Employee Contribs - Misc Chgs	839,395	804,725	-	-
074-0000-36995-00	Library - Misc Chgs	396,980	166,535	-	-
074-0000-36996-00	Township - Misc Chgs	98,430	93,745	-	-
	Charges for Current Services	**5,696,415**	**5,442,465**	**-**	**-**
	Other Revenue				
074-0000-37900-00	Misc Other Revenue	98,365	331,800	-	-
	Other Revenue	**98,365**	**331,800**	**-**	**-**
	Transfer From Other Funds				
074-0000-36923-00	Property Redevlopmnt Misc Chgs	3,510	3,590	-	-
074-0000-38001-00	General Fund Transfer From	-	252,000	-	-
074-0000-38014-00	City Gas Tax Transfer From	-	2,460	-	-
074-0000-38017-00	911 Comm Transfer From	-	1,260	-	-
074-0000-38018-00	Storm Water Util Transfer From	-	5,040	-	-
074-0000-38019-00	Park & Rec Transfer From	-	24,900	-	-
074-0000-38020-00	Airport Fund Transfer From	-	1,500	-	-
074-0000-38023-00	Property Redev Transfer From	-	420	-	-
074-0000-38024-00	Economic Dev Transfer From	-	2,460	-	-
074-0000-38030-00	Transfer From Handivan	-	66,480	-	-
074-0000-38061-00	Water Fund Transfer From	-	33,300	-	-
074-0000-38067-00	Refuse Fund Transfer From	-	480	-	-
074-0000-38078-00	Risk Management Transfer From	-	4,680	-	-
074-0000-38095-00	Library Transfer From	-	40,085	-	-
	Transfer From Other Funds	**3,510**	**438,655**	**-**	**-**
	Revenue	**5,821,980**	**6,212,920**	**-**	**-**
	Personnel Services				
074-0000-41000-00	Regular Employees	32,575	30,560	-	-
074-0000-47500-00	Term Life Insurance	215	175	-	-
074-0000-47600-00	Workers Compensation Premium	400	375	-	-
074-0000-47700-00	Health Insurance Premium	10,315	10,210	-	-
074-0000-47760-00	Retirement Health Savings	480	475	-	-
074-0000-48000-00	Pension Contributions	3,155	3,415	-	-
074-0000-48200-00	Social Security Contributions	2,490	2,340	-	-
	Personnel Services	**49,630**	**47,550**	**-**	**-**
	Contractual Services				
074-0000-51000-00	Professional Services	7,000	5,000	-	-

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
074-0000-51500-00	Printing & Advertising	500	500	-	-
074-0000-53000-00	Postage	500	500	-	-
074-0000-54000-00	Telecommunications	555	360	-	-
074-0000-55500-00	Maintenance of Equipment	150	-	-	-
074-0000-55800-00	Maint of Computer Equipment	2,000	1,500	-	-
074-0000-56501-00	Insurance Admin Service Fee	162,650	136,750	-	-
074-0000-56502-00	Specific Stop Loss Premium	699,090	623,545	-	-
074-0000-56503-00	Health Plan Premiums	3,047,785	3,371,590	-	-
074-0000-56504-00	Aggregate Premium	30,100	30,100	-	-
074-0000-56505-00	Prescription Claims	692,710	666,665	-	-
074-0000-56506-00	Third Party Administration	2,000	1,800	-	-
074-0000-56507-00	Dental & Vision Premium	253,680	216,980	-	-
	Contractual Services	**4,898,720**	**5,055,290**	**-**	**-**
	Commodities				
074-0000-67000-00	Books and Pamphlets	250	250	-	-
	Commodities	**250**	**250**	**-**	**-**
	Other Charges				
074-0000-85073-00	Transfer to Retiree Health	34,235	274,325	-	-
074-0000-88300-00	Lease Payments	305	-	-	-
	Other Charges	**34,540**	**274,325**	**-**	**-**
	Expense	**4,983,140**	**5,377,415**	**-**	**-**
074	**Employee Health**	**838,840**	**835,505**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
078	**Risk Management**				
	Use of Money & Property				
078-0000-33010-00	Interest Income on Investments	69,765	77,295	107,634	109,899
078-0000-33012-00	Unrealized Gain on Investment	-	-	-	(9,029)
	Use of Money & Property	**69,765**	**77,295**	**107,634**	**100,870**
	Intergovernmental Revenue				
	Charges for Current Services				
078-0000-36901-00	General Fund Misc Charges	630,300	600,035	537,180	490,575
078-0000-36914-00	City Gas Tax Misc Chgs	3,000	2,850	2,760	2,760
078-0000-36917-00	911 Communications Misc Chgs	2,100	2,040	1,980	2,100
078-0000-36918-00	Storm Water Util Misc Charges	6,150	5,865	5,940	6,120
078-0000-36919-00	Park & Rec Misc Charges	149,700	142,575	202,860	159,705
078-0000-36920-00	Airport Fund Misc Charges	16,900	16,110	15,660	5,100
078-0000-36923-00	Property Redevlopmnt Misc Chgs	400	345	240	240
078-0000-36924-00	Economic Developm Misc Chgs	6,150	5,880	5,460	11,460
078-0000-36926-00	Misc. Charges - UDAG	-	-	-	660
078-0000-36930-00	Public Trans Serv Misc Chgs	290,200	277,110	265,965	256,515
078-0000-36961-00	Water Fund - Misc Chgs	191,000	181,845	197,565	175,110
078-0000-36967-00	Refuse Fund Misc Chgs	400	300	360	360
078-0000-36995-00	Library - Misc Chgs	21,750	20,715	17,520	17,640
	Charges for Current Services	**1,318,050**	**1,255,670**	**1,253,490**	**1,128,345**
	Other Revenue				
078-0000-37070-00	Insurance Claims	-	-	57,855	-
078-0000-37900-00	Misc Other Revenue	-	-	14,863	18,328
	Other Revenue	**-**	**-**	**72,718**	**18,328**
	Reimbursement from Others				
078-0000-39100-00	Reimbursements	-	-	2,109	3,632
	Reimbursement from Others	**-**	**-**	**2,109**	**3,632**
	Other Financing Source				
078-0000-39450-00	Property Insurance Claims	-	-	70,045	36,152
	Other Financing Source	**-**	**-**	**70,045**	**36,152**
	Revenue	**1,387,815**	**1,332,965**	**1,505,996**	**1,287,328**
	Personnel Services				
078-0000-41000-00	Regular Employees	20,360	19,220	39,826	59,182
078-0000-44000-00	Benefits Accrual	-	-	(2,480)	3,710
078-0000-47400-00	Unemployment Insurance	26,800	25,550	12,468	36,321
078-0000-47500-00	Term Life Insurance	135	110	171	127
078-0000-47700-00	Health Insurance Premium	6,445	6,435	9,819	9,263
078-0000-47760-00	Retirement Health Savings	300	260	755	740
078-0000-47770-00	Health Savings Account	-	-	900	900
078-0000-48000-00	Pension Contributions	1,975	2,150	3,237	4,562
078-0000-48050-00	Pension Expense-GASB 68	-	-	10,031	(8,230)
078-0000-48200-00	Social Security Contributions	1,555	1,470	2,952	4,540
	Personnel Services	**57,570**	**55,195**	**77,680**	**111,116**
	Contractual Services				
078-0000-51000-00	Professional Services	140,460	129,120	101,830	95,090
078-0000-53000-00	Postage	100	585	277	536
078-0000-55000-00	Dues & Subscriptions	275	265	250	515
078-0000-55500-00	Maintenance of Equipment	150	195	199	247
078-0000-55800-00	Maint of Computer Equipment	9,905	3,500	4,150	4,150
078-0000-56531-00	Property Premiums	634,980	634,980	496,350	483,551

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
078-0000-56532-00	Auto Physical	16,675	15,875	2,893	1,710
078-0000-56534-00	Liabilities Claims	209,960	200,000	75,502	151,733
078-0000-56535-00	Worker Compensation Claims	367,500	350,000	372,841	540,576
078-0000-56597-00	Property	58,605	55,800	108,958	63,144
078-0000-59590-00	Administrative Fee	120	120	180	180
	Contractual Services	**1,438,730**	**1,390,440**	**1,163,429**	**1,341,430**
	Commodities				
078-0000-65500-00	Materials to Maintain Equipmt	-	-	4,415	-
078-0000-67500-00	Safety Clothing & Supplies	-	-	7,828	15,338
	Commodities	**-**	**-**	**12,243**	**15,338**
	Other Charges				
078-0000-85058-00	Vehicle Replacement Fund	-	-	-	15,275
078-0000-85074-00	Transfer to Employee Health	-	4,680	-	-
078-0000-88300-00	Lease Payments	305	380	381	411
	Other Charges	**305**	**5,060**	**381**	**15,686**
	Expense	**1,496,605**	**1,450,695**	**1,253,733**	**1,483,570**
078	**Risk Management**	**(108,790)**	**(117,730)**	**252,263**	**(196,243)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
085	**OPEB Trust**				
	Use of Money & Property				
085-0000-33011-00	Realized Gain on Investment	-	-	424,186	304,603
	Use of Money & Property	**-**	**-**	**424,186**	**304,603**
	Charges for Current Services				
085-0000-36900-00	Misc Chgs - Current Services	1,107,260	149,820	1,251,271	1,186,475
	Charges for Current Services	**1,107,260**	**149,820**	**1,251,271**	**1,186,475**
	Revenue	**1,107,260**	**149,820**	**1,675,457**	**1,491,078**
	Personnel Services				
085-0000-47755-00	OPEB Contributions	1,105,260	147,820	1,100,927	1,039,884
	Personnel Services	**1,105,260**	**147,820**	**1,100,927**	**1,039,884**
	Contractual Services				
085-0000-51000-00	Professional Services	2,000	2,000	2,270	1,922
	Contractual Services	**2,000**	**2,000**	**2,270**	**1,922**
	Expense	**1,107,260**	**149,820**	**1,103,197**	**1,041,806**
085	**OPEB Trust**	**-**	**-**	**572,260**	**449,272**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
088	**Linwood Cemetery Trust**				
	Use of Money & Property				
088-0000-33010-00	Linwood Interest on Investment	2,300	1,875	3,513	3,666
088-0000-33011-00	Linwood Realized Inv. Gains	-	-	742	-
088-0000-33012-00	Linwood Unrealized Gain on Inv	-	-	6,597	2,912
	Use of Money & Property	**2,300**	**1,875**	**10,852**	**6,578**
	Revenue	**2,300**	**1,875**	**10,852**	**6,578**
	Contractual Services				
088-0000-51000-00	Linwood Professional Services	2,300	1,875	1,041	1,086
	Contractual Services	**2,300**	**1,875**	**1,041**	**1,086**
	Other Charges				
088-0000-85019-00	Linwood Transfer to Park & Rec	-	-	2,414	2,378
	Other Charges	**-**	**-**	**2,414**	**2,378**
	Expense	**2,300**	**1,875**	**3,455**	**3,465**
088	**Linwood Cemetery Trust**	**-**	**-**	**7,397**	**3,113**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
089	**East Linwood Cemetery Trust**				
	Use of Money & Property				
089-0000-33010-00	E Linwood Interest on Investmt	16,100	14,020	24,054	21,302
089-0000-33011-00	E Linwood Realized Gain on Inv	-	-	3,748	-
089-0000-33012-00	E Linwood Unrealized Inv Gain	-	-	49,994	21,146
	Use of Money & Property	**16,100**	**14,020**	**77,796**	**42,448**
	Other Revenue				
089-0000-37010-00	E Linwood Sale of Cemetery Lot	10,000	10,000	9,800	10,500
089-0000-37015-00	E Linwood Scattering Gardens	2,700	3,000	960	2,550
	Other Revenue	**12,700**	**13,000**	**10,760**	**13,050**
	Revenue	**28,800**	**27,020**	**88,556**	**55,498**
	Contractual Services				
089-0000-51000-00	E Linwood Professional Service	9,000	1,200	8,091	6,148
	Contractual Services	**9,000**	**1,200**	**8,091**	**6,148**
	Other Charges				
089-0000-85019-00	E Lnwd Transfer to Park & Rec	19,800	12,500	16,696	16,216
	Other Charges	**19,800**	**12,500**	**16,696**	**16,216**
	Expense	**28,800**	**13,700**	**24,787**	**22,365**
089	**East Linwood Cemetery Trust**	**-**	**13,320**	**63,769**	**33,133**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
900	**Public Library**				
	Taxes				
900-0000-30010-00	Property Tax	2,080,000	2,023,275	1,923,575	1,880,104
900-0000-30020-00	Replacement Tax	127,360	108,995	40,000	-
	Taxes	**2,207,360**	**2,132,270**	**1,963,575**	**1,880,104**
	Licenses and Permits				
900-0000-31900-00	Misc Licenses & Permits	1,000	1,000	2,682	2,097
	Licenses and Permits	**1,000**	**1,000**	**2,682**	**2,097**
	Fines and Costs				
900-0000-32010-00	Fines and Costs	-	100	106	201
	Fines and Costs	**-**	**100**	**106**	**201**
	Use of Money & Property				
900-0000-33010-00	Interest on Investments	1,000	10,000	22,203	29,623
900-0000-33100-00	Rental of Property	3,000	3,000	4,446	3,404
900-0000-33900-00	Misc Revenue	7,000	7,000	14,013	9,434
	Use of Money & Property	**11,000**	**20,000**	**40,662**	**42,460**
	Intergovernmental Revenue				
900-0000-35300-00	State Operate Assist Grant	51,000	44,300	44,327	79,627
900-0000-35315-00	Federal Reimbursements	-	-	-	3,062
	Intergovernmental Revenue	**51,000**	**44,300**	**44,327**	**82,690**
	Charges for Current Services				
900-0000-36900-00	Misc Chgs - Current Services	1,000	1,000	2,188	1,573
	Charges for Current Services	**1,000**	**1,000**	**2,188**	**1,573**
	Other Revenue				
900-0000-37050-00	Sale of Property	400,000	100	652	10,299
900-0000-37051-00	Sale of book	450	100	568	509
900-0000-37100-00	Private Contribs/Donations	5,000	11,000	11,979	10,119
900-0000-37900-00	Misc Other Revenue	2,000	500	5,180	498
	Other Revenue	**407,450**	**11,700**	**18,378**	**21,425**
	Transfer From Other Funds				
900-0000-38900-00	Transfer from Library Funds	-	-	511,525	1,019,917
	Transfer From Other Funds	**-**	**-**	**511,525**	**1,019,917**
	Reimbursement from Others				
900-0000-39100-00	Reimbursements	10,000	5,000	12,098	1,214
900-0000-39105-00	Library Foundation Reimbursmnt	123,885	144,400	65,602	10,585
	Reimbursement from Others	**133,885**	**149,400**	**77,699**	**11,799**
	Revenue	**2,812,695**	**2,359,770**	**2,661,143**	**3,062,265**
	Personnel Services				
900-0000-41000-00	Regular Employees	1,081,030	1,062,045	970,760	910,514
900-0000-42000-00	Temporary Employees	101,150	94,860	93,898	65,358
900-0000-43000-00	Overtime Pay	50	100	170	1,817
900-0000-47400-00	Unemployment Insurance	4,175	4,085	2,900	3,129
900-0000-47600-00	Workers Compensation Premium	14,595	14,280	17,520	17,640
900-0000-47700-00	Health Insurance Premium	206,620	206,620	168,436	142,809
900-0000-47755-00	OPEB Contributions	240	250	250	200
900-0000-48000-00	Pension Contributions	104,745	118,735	88,139	69,678
900-0000-48200-00	Social Security Contributions	73,290	88,505	80,174	73,491
	Personnel Services	**1,585,895**	**1,589,480**	**1,422,247**	**1,284,635**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Contractual Services				
900-0000-51000-00	Professional Services	42,600	41,500	34,465	34,443
900-0000-51500-00	Printing & Advertising	4,600	5,000	5,122	5,034
900-0000-51501-00	Binding	500	-	-	-
900-0000-52000-00	Electricity	72,000	75,000	80,902	87,786
900-0000-52300-00	Heat	55,000	57,000	50,616	34,349
900-0000-52500-00	Water & Sewer	2,600	2,600	2,624	2,809
900-0000-53000-00	Postage	6,500	5,800	7,203	5,167
900-0000-54000-00	Telecommunications	19,000	13,500	14,861	13,743
900-0000-54500-00	Training and Travel	7,000	7,000	3,412	5,936
900-0000-55000-00	Dues & Subscriptions	92,550	92,000	89,061	82,527
900-0000-55500-00	Maintenance of Equipment	2,500	2,500	2,523	1,817
900-0000-55700-00	Maint of Building & Improvemnt	66,630	36,500	49,779	24,691
900-0000-55800-00	Maint of Computer Equipment	24,200	16,000	17,869	5,145
900-0000-56000-00	Rentals	-	-	-	86
900-0000-56597-00	Prop Prem-Risk Mgt Contrib	60,000	62,000	88,965	49,972
	Contractual Services	**455,680**	**416,400**	**447,400**	**353,505**
	Commodities				
900-0000-61000-00	Office Supplies	25,000	23,000	23,436	35,725
900-0000-61500-00	Minor Office Machinery & Equip	4,000	8,000	2,914	11,602
900-0000-61700-00	Minor Computer Equip & Supp	10,000	16,000	21,894	51,771
900-0000-61800-00	Minor Furniture	590	1,000	90	213
900-0000-64100-00	Special Events Supplies	12,000	24,000	4,675	9,389
900-0000-65000-00	Cleaning & Household Supplies	11,000	10,000	9,580	10,921
900-0000-66000-00	Materials to Mntn Bldgs/Improv	1,500	1,500	577	2,476
900-0000-67000-00	Books - Adults	75,000	80,000	65,511	62,580
900-0000-67001-00	Periodicals	1,000	12,500	10,803	16,818
900-0000-67002-00	Books - Young Adults	3,500	4,000	3,355	4,005
900-0000-67003-00	Books - Childrens	31,000	31,000	30,578	28,949
900-0000-68000-00	Food	12,000	3,500	4,395	2,572
900-0000-69500-00	Other Commodities Not Classifd	3,800	750	586	944
900-0000-69502-00	AV Materials	30,000	30,000	30,418	33,875
900-0000-69503-00	Electronic Databases	5,000	5,000	4,595	3,909
900-0000-69504-00	Digital Materials	130	250	201	70
	Commodities	**225,520**	**250,500**	**213,608**	**275,821**
	Other Charges				
900-0000-83100-00	Contributions to Others	1,000	1,500	-	829
900-0000-85900-00	Transfer to Library Funds	-	73,830	1,000,000	992,000
900-0000-86000-00	Contingencies	20,000	21,000	-	-
900-0000-87500-00	Interest on Other Debt	24,000	6,560	21,803	19,081
900-0000-88200-00	Other Principal Payments	500,000	-	-	-
900-0000-88300-00	Lease Payments	600	500	839	4,424
	Other Charges	**545,600**	**103,390**	**1,022,642**	**1,016,334**
	Expense	**2,812,695**	**2,359,770**	**3,105,897**	**2,930,295**
900	**Public Library**	**-**	**-**	**(444,754)**	**131,971**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
905	**Library Working Cash**				
	Use of Money & Property				
905-0000-33010-00	Interest on Investments	-	-	1,299	3,355
	Use of Money & Property	**-**	**-**	**1,299**	**3,355**
	Transfer From Other Funds				
905-0000-38900-00	Transfer from Library Funds	-	33,830	-	66,000
	Transfer From Other Funds	**-**	**33,830**	**-**	**66,000**
	Revenue	**-**	**33,830**	**1,299**	**69,355**
	Other Charges				
905-0000-85900-00	Transfer to Library Funds	-	-	67,000	93,917
	Other Charges	**-**	**-**	**67,000**	**93,917**
	Expense	**-**	**-**	**67,000**	**93,917**
905	**Library Working Cash**	**-**	**33,830**	**(65,701)**	**(24,562)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
910	**Library Computer Replacement**				
	Commodities				
910-0000-61700-00	Minor Computer Equip & Supp	30,000	-	-	-
	Commodities	**30,000**	**-**	**-**	**-**
	Expense	**30,000**	**-**	**-**	**-**
910	**Library Computer Replacement**	**(30,000)**	**-**	**-**	**-**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
915	**Library Long Term Capital**				
	Taxes				
915-0000-30020-00	Replacement Tax	-	-	-	40,000
	Taxes	**-**	**-**	**-**	**40,000**
	Fines and Costs				
915-0000-32010-00	Fines and Costs	-	-	-	1,574
	Fines and Costs	**-**	**-**	**-**	**1,574**
	Use of Money & Property				
915-0000-33010-00	Interest on Investments	-	-	3,357	69,612
	Use of Money & Property	**-**	**-**	**3,357**	**69,612**
	Intergovernmental Revenue				
915-0000-35310-00	State Capital Grants	-	-	-	6,149,303
	Intergovernmental Revenue	**-**	**-**	**-**	**6,149,303**
	Other Revenue				
915-0000-37900-00	Misc Other Revenue	-	-	-	4,401
	Other Revenue	**-**	**-**	**-**	**4,401**
	Transfer From Other Funds				
915-0000-38900-00	Transfer from Library Funds	-	-	1,000,000	1,254,000
	Transfer From Other Funds	**-**	**-**	**1,000,000**	**1,254,000**
	Reimbursement from Others				
915-0000-39105-00	Library Foundation Reimbursmnt	-	-	135,687	684,062
	Reimbursement from Others	**-**	**-**	**135,687**	**684,062**
	Revenue	**-**	**-**	**1,139,044**	**8,202,952**
	Contractual Services				
915-0000-51000-00	Professional Services	-	-	3,615	257,802
915-0000-51500-00	Printing & Advertising	-	-	-	11,350
915-0000-55700-00	Maint of Building & Improvemnt	-	-	-	3,957
915-0000-55800-00	Maint of Computer Equipment	-	-	565	9,732
	Contractual Services	**-**	**-**	**4,180**	**282,841**
	Commodities				
915-0000-61500-00	Minor Office Machinery & Equip	-	-	-	20,475
915-0000-61700-00	Minor Computer Equip & Supp	-	-	-	132,963
915-0000-61800-00	Minor Furniture	-	-	-	1,286,589
915-0000-64100-00	Special Events Supplies	-	-	-	478
915-0000-66000-00	Materials to Mntn Bldgs/Improv	-	-	-	2,808
	Commodities	**-**	**-**	**-**	**1,443,313**
	Capital Outlay				
915-0000-75000-00	Buildings	-	-	-	1,225,582
	Capital Outlay	**-**	**-**	**-**	**1,225,582**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
	Other Charges				
915-0000-85900-00	Transfer to Library Funds	-	-	244,525	1,254,000
915-0000-87500-00	Interest on Other Debt	-	-	-	299,838
915-0000-88200-00	Other Principal Payments	-	-	-	4,001,000
	Other Charges	**-**	**-**	**244,525**	**5,554,838**
	Expense	**-**	**-**	**248,705**	**8,506,573**
915	**Library Long Term Capital**	**-**	**-**	**890,339**	**(303,621)**

City of Galesburg

2027 Proposed Budget Detail with 2026 Adopted and 2024-2025 Actual

Account	Description	2027 Proposed	2026 Adopted	2025 Actual	2024 Actual
918	**Capital Improvement/Developmnt**				
	Use of Money & Property				
918-0000-33010-00	Interest on Investments	-	-	4,770	8,178
	Use of Money & Property	**-**	**-**	**4,770**	**8,178**
	Transfer From Other Funds				
918-0000-38900-00	Transfer from Library Funds	-	40,000	-	196,000
	Transfer From Other Funds	**-**	**40,000**	**-**	**196,000**
	Revenue	**-**	**40,000**	**4,770**	**204,178**
0000					
	Other Charges				
918-0000-85900-00	Transfer to Library Funds	-	-	200,000	196,000
	Other Charges	**-**	**-**	**200,000**	**196,000**
	Expense	**-**	**-**	**200,000**	**196,000**
918	**Capital Improvement/Developmnt**	**-**	**40,000**	**(195,230)**	**8,178**