

**ORDINANCE 2021-023**

**PASSED: JULY 12, 2021**

**AMENDING THE FISCAL YEAR-END DECEMBER 31, 2021 BUDGET OF THE CITY OF DEKALB, ILLINOIS.**

**BE IT ORDAINED BY THE CITY COUNCIL** of the City of DeKalb, Illinois, as follows:

**SECTION 1:** That the City of DeKalb, which utilizes the Budget Process provided by Article 8, Division 2 of the Illinois Municipal Code including, but not limited to, 65 ILCS 5/8-2-9.1 through 65 ILCS 5/8-2-9.10, adopts an amendment to its FY2021 Budget, by a two-thirds vote of the members of the corporate authorities then holding office, as follows:

FY2021 Budget Amendments			
FUND 100: General Fund Revenue			
Line Item	FY2021 Budget	Proposed Revision	Difference
100-00-00-31100 Sales Tax	\$ 4,975,000	\$ 5,613,320	\$ 638,320
100-00-00-31200 Home Rule Sales Tax	\$ 5,190,000	\$ 6,818,432	\$ 1,628,432
100-00-00-31300 Local Use Tax	\$ 1,750,000	\$ 1,750,000	\$ -
100-00-00-31400 Hotel Motel Tax	\$ 139,684	\$ 235,980	\$ 96,296
100-00-00-31500 Restaurant-Bar-Liquor Tax	\$ 1,457,000	\$ 1,639,876	\$ 182,876
100-00-00-39230 Transfer from SSA#30	\$ -	\$ 97,500	\$ 97,500
<b>Total Revenue</b>	<b>\$ 13,511,684</b>	<b>\$ 16,155,108</b>	<b>\$ 2,643,424</b>

Fund 100: General Fund Expenditures			
100-55-00-42600 Workers Compensation Fund Contribution	\$ -	\$ 350,000	\$ 350,000
100-55-00-42500 Health Insurance Fund Contribution	\$ 1,049,876	\$ 1,094,876	\$ 45,000
100-55-00-91420 Capital Equipment Replacement Fund Contribution	\$ -	\$ 25,000	\$ 25,000
100-15-12-63800 Contracted Services - NIU Internship	\$ -	\$ 8,000	\$ 8,000
100-15-16-52000 Office Supply	\$ 250	\$ 1,470	\$ 1,220
100-15-16-63000 Special Events	\$ 1,500	\$ 2,400	\$ 900
100-15-16-62900 Personnel Recruitment Services	\$ 32,710	\$ 53,000	\$ 20,290
100-15-16-62600 Medical Services	\$ 1,500	\$ 5,750	\$ 4,250
100-17-12-41300 Finance Department Overtime	\$ -	\$ 3,000	\$ 3,000
100-17-12-14500 Finance Department Postage	\$ 12,000	\$ 14,500	\$ 2,500
100-19-19-51500 Supply/Parts - Equipment	\$ 2,000	\$ 4,000	\$ 2,000
100-19-19-51600 Supply/Parts - Technology	\$ 12,500	\$ 25,000	\$ 12,500
100-19-19-61800 Maintenance-Software	\$ 341,740	\$ 360,000	\$ 18,260
100-19-19-86100 Technology Equipment	\$ 9,000	\$ 18,000	\$ 9,000
100-20-25-41200 Part-Time Wages - PD Community Support Services	\$ 368,187	\$ 289,913	\$ (78,274)
100-20-25-63800 Contracted Services - PD CSS	\$ 1,000	\$ 79,274	\$ 78,274
<b>Total Expenditures</b>	<b>\$ 1,427,116</b>	<b>\$ 1,869,376</b>	<b>\$ 501,920</b>
<b>Net General Fund Balance Increase/(Decrease)</b>			<b>\$ 2,141,504</b>

<b>Fund 110</b>		
<b>Revenues</b>		<b>2021 Budget</b>
110-00-00-33100	Federal Grants	\$5,211,477
110-00-00-33150	Federal Pass-Through Grants	\$0
110-00-00-33200	State Grants	\$0
110-00-00-37100	Investment Interest	\$30,000
110-00-00-38100	Miscellaneous Revenue	\$0
110-00-00-39100	Transfer from General Fund	\$0
	<b>Total Revenues</b>	<b>\$5,241,477</b>
<b>Expenditures</b>		<b>2021 Budget</b>
110-00-00-41100	Wages--Full-Time	\$0
110-00-00-41200	Wages--Part-Time	\$0
110-00-00-41300	Wages--Overtime	\$0
110-00-00-41400	Longevity Pay	\$0
110-00-00-42100	Employer Portion--FICA	\$0
110-00-00-42200	Employer Portion--IMRF	\$0
110-00-00-42500	Employee Health Insurance	\$0
110-00-00-62100	Financial Services (Audit)	\$5,000
110-00-00-62700	Human & Social Services	\$0
110-00-00-63650	Land Acquisition Services	1,000,000
110-00-00-63700	Developmental Services	\$500,000
110-00-00-63750	Demolition Services	\$0
110-00-00-63800	Contracted Services	\$241,644
110-00-00-83900	Other Capital Improvements	\$0
110-00-00-91100	Transfer to General Fund	\$2,000,000
110-00-00-91620	Transfer to Water Capital Fund	\$1,000,000
110-00-00-91830	Transfer to Police Pension Fund	\$0
110-00-00-91850	Transfer to Fire Pension Fund	\$0
	<b>Total Expenditures</b>	<b>\$4,746,644</b>
	Beginning Balance	\$0
	Revenues	\$5,241,477
	Expenditures	\$4,746,644
	Fund Balance Adjustment	\$0
	Ending Balance	\$494,833

Fund 210: Motor Fuel Tax Fund			
210-00-00-33550 Motor Fuel Tax Allotment	\$ 1,375,000	\$ 1,489,536	\$ 114,536
<b>Total Revenue</b>			<b>\$ 114,536</b>
<b>Net Motor Fuel Tax Fund Balance Increase/(Decrease)</b>			<b>\$ 114,536</b>

Fund 420: Capital Equipment Replacement Fund (CERF)			
420-00-00-39100 Transfer from General Fund	\$ -	\$ 25,000	\$ 25,000
<b>Total Revenue</b>			<b>\$ 25,000</b>
420-00-00-40002 Lease Purchase Contracts	\$ 205,144	\$ 129,753	\$ (75,391)
420-00-00-79000 Capital Lease Principal	\$ -	\$ 116,780	\$ 116,780
720-00-00-79100 Capital Lease Interest	\$ -	\$ 22,119	\$ 22,119
420-00-00-87000 Vehicles	\$ 141,500	\$ 226,308	\$ 84,808
<b>Total Expenditures</b>			<b>\$ 148,316</b>
<b>Net CERF Balance Increase/(Decrease)</b>			<b>\$ (123,316)</b>

Fund 600/620: Water Fund & Capital			
600-00-00-39248 Transfer from SSA#28 Fund	\$ -	\$ 8,704	\$ 8,704
<b>Total Revenue</b>			<b>\$ 8,704</b>
600-00-00-87000 Vehicles	\$ -	\$ 22,677	\$ 22,677
600-00-00-79000 Capital Lease Principal	\$ -	\$ 50,958	\$ 50,958
600-00-00-79100 Capital Lease Interest	\$ -	\$ 8,819	\$ 8,819
620-00-00-40002 Lease Purchase Contracts	\$ 82,269	\$ -	\$ (82,269)
620-00-00-86000 Equipment	\$ 63,638	\$ 23,000	\$ (40,638)
<b>Total Expenditures</b>			<b>\$ (40,453)</b>
<b>Net Water &amp; Capital Fund Balance Increase/(Decrease)</b>			<b>\$ 49,157</b>

Fund 700: Workers Compensation & Liability Fund			
700-00-00-38500 Employer Contributions	\$ 681,070	\$ 1,031,070	\$ 350,000
<b>Total Revenue</b>			<b>\$ 350,000</b>
700-00-00-62200 Legal Services	\$ 40,000	\$ 90,000	\$ 50,000
700-00-00-63800 Contracted Services	\$ 470,000	\$ 567,500	\$ 97,500
<b>Total Expenditures</b>			<b>\$ 147,500</b>
<b>Net Workers Compensation &amp; Liability Fund Increase/(Decrease)</b>			<b>\$ 202,500</b>

<b>Fund 710: Health Insurance Fund</b>			
710-00-00-38500 Employer Contributions	\$ 4,957,430	\$ 5,002,430	\$ 45,000
<b>Total Revenue</b>			<b>\$ 45,000</b>
710-00-00-41700 Deferred Compensation	\$ 150,000	\$ 195,000	\$ 45,000
710-00-00-67100 Other Professional Services	\$ -	\$ 7,000	\$ 7,000
710-00-00-41850 Health Insurance Opt-Out Contribution	\$ 27,500	\$ 44,500	\$ 17,000
710-00-00-67400 PEHP Contribution	\$ 32,500	\$ -	\$ (32,500)
710-00-00-62600 Medical Services	\$ -	\$ 5,000	\$ 5,000
<b>Total Expenditures</b>			<b>\$ 41,500</b>
<b>Net Health Insurance Fund Balance Increase/(Decrease)</b>			<b>\$ 3,500</b>

**SECTION 2:** That each section, paragraph, sentence, clause, and provision of this Ordinance are separable and if any provision is held unconstitutional or invalid for any reason, such decision shall not affect the remainder of this ordinance, nor any part thereof, other than that part affected by such decision.

**SECTION 3.** Upon its passage and approval according to law, this Ordinance shall by the authority of the City Council be published in pamphlet form.

**PASSED BY THE CITY COUNCIL** of the City of DeKalb, Illinois at a Regular meeting thereof held on the 12<sup>th</sup> day of July 2021 and approved by me as Mayor on the same day. Passed on First Reading by a 6-0-2 roll call vote. Aye: Morris, Larson, Smith, Perkins, Verbic, Barnes. Nay: None. Absent: McAdams, Faivre. Second Reading waived by a 6-0-2 roll call vote. Aye: Morris, Larson, Smith, Perkins, Verbic, Barnes. Nay: None. Absent: McAdams, Faivre.



*Cohen Barnes*  
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**COHEN BARNES, Mayor**

ATTEST:

*Ruth A. Scott*  
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Ruth A. Scott, Executive Assistant