ORDINANCE 2025-009 **PASSED: FEBRUARY 24, 2025**

AMENDING THE FISCAL YEAR-END DECEMBER 31, 2025, BUDGET OF THE CITY OF DEKALB, ILLINOIS.

WHEREAS, the City of DeKalb (the "City") is a home rule unit of local government and may exercise any power and perform any function pertaining to its government and affairs pursuant to Article VII, Section 6, of the Illinois Constitution of 1970; and

WHEREAS, the City adopted the budget process provided by 65 ILCS 5/8-2-9.1, *et seq.*; and

WHEREAS, the City's budget officer recommends adopting an amendment to the City's FY2025 budget as set forth in the attached and incorporated Exhibit A (the "Budget Amendment"); and

WHEREAS, the City's corporate authorities find that approving the Budget Amendment is in the City's best interests for the protection of the public health, safety, and welfare; and

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEKALB, ILLINOIS:

SECTION 1: The recitals to this ordinance are true, correct, adopted and incorporated as Section One to this ordinance.

SECTION 2: The City's corporate authorities, by a vote of two-thirds of the members then holding office, adopt and approve the Budget Amendment. Except as may otherwise be provided by the Budget Amendment, the City's FY2025 Budget shall remain in full force and effect.

SECTION 3: This Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED BY THE CITY COUNCIL of the City of DeKalb, Illinois at a Regular meeting thereof held on the 24th day of February 2025 and approved by me as Mayor on the same day. Passed on First Reading by a 6-0-2 roll call vote. Aye: Zasada, Larson, Smith, Perkins, Verbic, Walker. Nay: None. Absent: Powell, Barnes. Second Reading waived by a 6-0-2 roll call vote. Aye: Zasada, Larson, Smith, Perkins, Verbic, Walker. Nay: None. Absent: Powell, Barnes.

CITY OF DEKALB STATE OF ILLINOIS

COHEN BARNES, Mayor

ATTEST:

Ruth A. Scott, Executive Assistant

EXHIBIT A
BUDGET AMENDMENTS - YEAR ENDED 12/31/2025

	GL NUMBER	DESCRIPTION	2025 BUDGET	+/- AMENDMENT	2025 AMENDED BUDGET
a.	**STATION 4 CONSTRUCTION FUND**				
	Revenues				
	150-00-00-37100	INVESTMENT INTEREST	25,000.00	-	25,000.00
	TOTAL REVENUES		25,000.00	-	25,000.00
	Expenditures				
	150-00-00-51300	SUPPLIES/PARTS-BUILDINGS	5,000.00	-	5,000.00
	150-00-00-61100	MAINTENANCE-GROUNDS	5,000.00	20,000.00	25,000.00
	150-00-00-62300	ARCHITECT/ENGINEERING SERVICES	-	-	-
	150-00-00-62400	TECHNOLOGY SERVICES	30,000.00	21,000.00	51,000.00
	150-00-00-63100	FORESTRY SERVICES	-	25,000.00	25,000.00
	150-00-00-63800	CONTRACTED SERVICES	10,000.00	20,000.00	30,000.00
	150-00-00-69999	CONTINGENCIES	125,000.00	-	125,000.00
	150-00-00-82000	BUILDINGS & IMPROVEMENTS	738,000.00	390,082.00	1,128,082.00
	150-00-00-83900	OTHER CAPITAL IMPROVEMENTS	50,000.00	150,000.00	200,000.00
	150-00-00-86000	EQUIPMENT	85,000.00	100,000.00	185,000.00
	150-00-00-86100	TECHNOLOGY EQUIPMENT	15,000.00	50,000.00	65,000.00
	150-00-00-86200	OFFICE FURNITURE & EQUIPMENT	60,000.00	65,000.00	125,000.00
	150-00-00-86300	TELEPHONE & RADIO EQUIPMENT	-	5,000.00	5,000.00
	TOTAL EXPENDITURES		1,123,000.00	846,082.00	1,969,082.00
	FUND SUMMARY				
	TOTAL REVENUES		25,000.00		25,000.00
	TOTAL EXPENDITURES		1,123,000.00		1,969,082.00
	NET OF REVENUES & EXPENDITURES		(1,098,000.00)		(1,944,082.00)
	BEG. FUND BALANCE - 2024 unaudited		1,956,607.41		1,956,607.41
	NET OF REVENUES/EXPENDITURES		(1,098,000.00)		(1,944,082.00)
	END FUND BALANCE		**858,607.41**		**12,525.41**

	GL NUMBER	DESCRIPTION	2025 BUDGET	+/- AMENDMENT	2025 AMENDED BUDGET
b.	**CAPITAL PROJECTS FUND**				
	Revenues				
	400-00-00-31600	HOME RULE MOTOR FUEL TAX	940,000.00	-	940,000.00
	400-00-00-33300	LOCAL GRANTS	10,000.00	-	10,000.00
	400-00-00-37100	INVESTMENT INTEREST	5,000.00	-	5,000.00
	400-00-00-39100	TRANSFER FROM GENERAL FUND	2,000,000.00	-	2,000,000.00
	TOTAL REVENUES		2,955,000.00	-	2,955,000.00
	Expenditures				
	400-00-00-61300	MAINTENANCE-BUILDINGS	75,000.00	-	75,000.00
	400-00-00-61450	MAINTENANCE-SIDEWALKS	25,000.00	-	25,000.00
	400-00-00-62300	ARCHITECT/ENGINEERING SERVICES	50,000.00	-	50,000.00
	400-00-00-79000	CAPITAL LEASE PRINCIPAL	25,701.00	-	25,701.00
	400-00-00-79100	CAPITAL LEASE INTEREST	3,510.00	-	3,510.00
	400-00-00-82000	BUILDINGS & IMPROVEMENTS	50,000.00	-	50,000.00
	400-00-00-83050	STREET MAINTENANCE	3,000,000.00	-	3,000,000.00
	400-00-00-83200	STORM SEWER IMPROVEMENTS	25,000.00	-	25,000.00
	400-00-00-83900	OTHER CAPITAL IMPROVEMENTS	75,000.00	-	75,000.00
	400-00-00-86100	TECHNOLOGY EQUIPMENT	140,000.00	50,000.00	190,000.00
	TOTAL EXPENDITURES		3,469,211.00	50,000.00	3,519,211.00
	FUND SUMMARY				
	TOTAL REVENUES		2,955,000.00		2,955,000.00
	TOTAL EXPENDITURES		3,469,211.00		3,519,211.00
	NET OF REVENUES & EXPENDITURES		(514,211.00)		(564,211.00)

EXHIBIT A

BUDGET AMENDMENTS - YEAR ENDED 12/31/2025

	GL NUMBER	DESCRIPTION	2025 BUDGET	+/- AMENDMENT	2025 AMENDED BUDGET
	BEG. FUND BALANCE - 2024 Projected		758,267.00		758,267.00
	NET OF REVENUES/EXPENDITURES		(514,211.00)		(564,211.00)
	END FUND BALANCE		244,056.00		194,056.00
c.	CAPITAL EQUIP REPLACEMENT FUND				
	Revenues				
	420-00-00-31260	SALES TAX	250,000.00	-	250,000.00
	420-00-00-31600	HOME RULE MOTOR FUEL TAX	120,000.00	-	120,000.00
	420-00-00-34900	RENTAL INCOME	190,000.00	-	190,000.00
	420-00-00-37100	INVESTMENT INTEREST	15,000.00	-	15,000.00
	420-00-00-38600	SALES OF SURPLUS PROPERTY	25,000.00	-	25,000.00
	420-00-00-39100	TRANSFER FROM GENERAL FUND	500,000.00	-	500,000.00
	420-00-00-39200	TRSFER FROM TRANSPORTATION FUND	200,000.00	-	200,000.00
	TOTAL REVENUES		1,300,000.00	-	1,300,000.00
	Expenditures				
	420-00-00-61700	MAINTENANCE-VEHICLES	10,000.00	-	10,000.00
	420-00-00-77000	LOAN PRINCIPAL	132,098.00	-	132,098.00
	420-00-00-78000	LOAN INTEREST	15,000.00	-	15,000.00
	420-00-00-79000	CAPITAL LEASE PRINCIPAL	103,291.00	-	103,291.00
	420-00-00-79100	CAPITAL LEASE INTEREST	6,679.00	-	6,679.00
	420-00-00-86100	TECHNOLOGY EQUIPMENT	50,000.00	50,000.00	100,000.00
	420-00-00-86300	TELEPHONE & RADIO EQUIPMENT	25,000.00	-	25,000.00
	420-00-00-87010	VEHICLES/UPFITTING - POLICE	275,000.00	-	275,000.00
	420-00-00-87020	VEHICLES/UPFITTING - PUBLIC WORKS	900,000.00	-	900,000.00
	TOTAL EXPENDITURES		1,517,068.00	50,000.00	1,567,068.00
	FUND SUMMARY				
	TOTAL REVENUES		1,300,000.00		1,300,000.00
	TOTAL EXPENDITURES		1,517,068.00		1,567,068.00
	NET OF REVENUES & EXPENDITURES		(217,068.00)		(267,068.00)
	BEG. FUND BALANCE - 2024 Projected		473,685.00		473,685.00
	NET OF REVENUES/EXPENDITURES		(217,068.00)		(267,068.00)
	END FUND BALANCE		**256,617.00**		**206,617.00**
d.	WATER FUND				
	Revenues				
	600-00-00-34800	WATER SALES REVENUE	6,303,302.00	-	6,303,302.00
	600-00-00-34850	WATER SERVICE CHARGES	105,000.00	-	105,000.00
	600-00-00-34880	WATER IMPACT FEES	15,000.00	-	15,000.00
	600-00-00-37100	INVESTMENT INTEREST	100,000.00	-	100,000.00
	600-00-00-38100	MISCELLANEOUS REVENUE	5,000.00	-	5,000.00
	600-00-00-38825	LOAN PROCEEDS	3,100,000.00	-	3,100,000.00
	TOTAL REVENUES		9,628,302.00	-	9,628,302.00
	Expenditures				
	600-00-00-41100	WAGES - FULL-TIME	1,717,293.00	-	1,717,293.00
	600-00-00-41200	WAGES - PART-TIME	9,734.00	-	9,734.00
	600-00-00-41300	WAGES - OVERTIME	135,000.00	-	135,000.00
	600-00-00-41400	LONGEVITY PAY	10,236.00	-	10,236.00
	600-00-00-41500	CLOTHING ALLOWANCE	8,671.00	-	8,671.00
	600-00-00-41550	CAR ALLOWANCE	325.00	-	325.00
	600-00-00-42100	EMPLOYER PORTION FICA	143,916.00	-	143,916.00
	600-00-00-42200	EMPLOYER PORTION IMRF	165,430.00	-	165,430.00
	600-00-00-42500	EMPLOYEE HEALTH INSURANCE	457,096.00	-	457,096.00

EXHIBIT A

BUDGET AMENDMENTS - YEAR ENDED 12/31/2025

GL NUMBER	DESCRIPTION	2025 BUDGET	+/- AMENDMENT	2025 AMENDED BUDGET
600-00-00-42600	WORKER'S COMPENSATION/LIABILITY INSU	50,382.00	-	50,382.00
600-00-00-51300	SUPPLIES/PARTS-BUILDINGS	20,000.00	-	20,000.00
600-00-00-51410	SUPPLIES/PARTS-STREETS	75,000.00	-	75,000.00
600-00-00-51500	SUPPLIES/PARTS-EQUIPMENT	30,000.00	-	30,000.00
600-00-00-51600	SUPPLIES/PARTS-TECHNOLOGY	500.00	-	500.00
600-00-00-51700	SUPPLIES/PARTS-VEHICLES	20,000.00	-	20,000.00
600-00-00-51996	POTABLE WATER SYSTEM PARTS	135,000.00	-	135,000.00
600-00-00-52000	OFFICE SUPPLIES	1,000.00	-	1,000.00
600-00-00-52500	JANITORIAL SUPPLIES	1,200.00	-	1,200.00
600-00-00-53100	ICE/SNOW CONTROL SUPPLIES	300.00	-	300.00
600-00-00-53200	WATER SYSTEM CHEMICALS	330,000.00	-	330,000.00
600-00-00-53300	SMALL TOOLS & EQUIPMENT	17,000.00	-	17,000.00
600-00-00-54000	UNIFORMS/PROTECTIVE CLOTHING	1,000.00	-	1,000.00
600-00-00-55000	FUEL, OIL, & LUBRICANTS	45,000.00	-	45,000.00
600-00-00-61100	MAINTENANCE-GROUNDS	1,900.00	-	1,900.00
600-00-00-61300	MAINTENANCE-BUILDINGS	60,000.00	-	60,000.00
600-00-00-61400	MAINTENANCE-INFRASTRUCTURE	50,000.00	-	50,000.00
600-00-00-61500	MAINTENANCE-EQUIPMENT	2,000.00	-	2,000.00
600-00-00-61700	MAINTENANCE-VEHICLES	20,000.00	-	20,000.00
600-00-00-61800	MAINTENANCE-SOFTWARE	50,000.00	-	50,000.00
600-00-00-62099	PRINTED MATERIALS	4,000.00	-	4,000.00
600-00-00-62100	FINANCIAL SERVICES	15,000.00	-	15,000.00
600-00-00-62200	LEGAL SERVICES	42,000.00	-	42,000.00
600-00-00-62300	ARCHITECT/ENGINEERING SERVICES	330,000.00	-	330,000.00
600-00-00-62500	LAB TESTING SERVICES	15,000.00	-	15,000.00
600-00-00-63800	CONTRACTED SERVICES	35,000.00	-	35,000.00
600-00-00-64000	UTILITIES	110,000.00	-	110,000.00
600-00-00-64100	ELECTRIC SERVICES	320,000.00	-	320,000.00
600-00-00-64200	NATURAL GAS SERVICES	50,000.00	-	50,000.00
600-00-00-64300	REFUSE REMOVAL SERVICES	40,000.00	-	40,000.00
600-00-00-64500	TELEPHONE SERVICES	6,700.00	-	6,700.00
600-00-00-65100	FREIGHT & POSTAGE	45,000.00	-	45,000.00
600-00-00-65200	MARKETING ADS & PUBLIC INFO	500.00	-	500.00
600-00-00-65400	TAXES, LICENSES, & FEES	100.00	-	100.00
600-00-00-66100	DUES & SUBSCRIPTIONS	3,000.00	-	3,000.00
600-00-00-66200	TRAINING/TRAVEL	3,000.00	-	3,000.00
600-00-00-69200	SURETY BONDS	30,000.00	-	30,000.00
600-00-00-69800	UTILITY REBATE PROGRAM	2,000.00	-	2,000.00
600-00-00-77000	LOAN PRINCIPAL	77,842.00	-	77,842.00
600-00-00-78000	LOAN INTEREST	13,008.00	-	13,008.00
600-00-00-79000	CAPITAL LEASE PRINCIPAL	32,769.00	-	32,769.00
600-00-00-79100	CAPITAL LEASE INTEREST	3,202.00	-	3,202.00
600-00-00-86200	OFFICE FURNITURE & EQUIPMENT	-	7,000.00	7,000.00
600-00-00-91100	TRANSFER TO GENERAL FUND	279,500.00	-	279,500.00
600-00-00-91620	TRANSFER TO WATER CAPITAL FUND	4,275,000.00	(300,000.00)	3,975,000.00
TOTAL EXPENDITURES		9,290,604.00	(293,000.00)	8,997,604.00
FUND SUMMARY				
TOTAL REVENUES		9,628,302.00		9,628,302.00
TOTAL EXPENDITURES		9,290,604.00		8,997,604.00
NET OF REVENUES & EXPENDITURES		337,698.00		630,698.00
BEG. FUND BALANCE - 2024 Projected		27,952,182.00		27,952,182.00
NET OF REVENUES/EXPENDITURES		337,698.00		630,698.00
END FUND BALANCE		28,289,880.00		28,582,880.00

EXHIBIT A

BUDGET AMENDMENTS - YEAR ENDED 12/31/2025

	GL NUMBER	DESCRIPTION	2025 BUDGET	+/- AMENDMENT	2025 AMENDED BUDGET
e. WATER NEW CONSTRUCTION FUND					
	Revenues				
	610-00-00-34880	WATER IMPACT FEES	15,000.00	10,000.00	25,000.00
	610-00-00-37100	INVESTMENT INTEREST	30,000.00	-	30,000.00
	TOTAL REVENUES		45,000.00	10,000.00	55,000.00
	Expenditures				
	610-00-00-62300	ARCHITECT/ENGINEERING SERVICES	-	510,000.00	510,000.00
	610-00-00-85000	WATER MAINS	-	-	-
	610-00-00-85500	WATER SYSTEM IMPROVEMENTS	700,000.00	(700,000.00)	-
	TOTAL EXPENDITURES		700,000.00	(190,000.00)	510,000.00
	FUND SUMMARY				
	TOTAL REVENUES		45,000.00		55,000.00
	TOTAL EXPENDITURES		700,000.00		510,000.00
	NET OF REVENUES & EXPENDITURES		(655,000.00)		(455,000.00)
	BEG. FUND BALANCE - 2024 Projected		1,099,822.00		1,099,822.00
	NET OF REVENUES/EXPENDITURES		(655,000.00)		(455,000.00)
	END FUND BALANCE		444,822.00		644,822.00
f. WATER CAPITAL FUND					
	Revenues				
	620-00-00-33200	STATE GRANTS	-	3,100,000.00	3,100,000.00
	620-00-00-34800	WATER SALES REVENUE	1,136,300.00	-	1,136,300.00
	620-00-00-37100	INVESTMENT INTEREST	200,000.00	-	200,000.00
	620-00-00-39600	TRANSFER FROM WATER FUND	5,075,000.00	(1,100,000.00)	3,975,000.00
	TOTAL REVENUES		6,411,300.00	2,000,000.00	8,411,300.00
	Expenditures				
	620-00-00-40002	LEASE PURCHASE CONTRACTS	-	-	-
	620-00-00-62300	ARCHITECT/ENGINEERING SERVICES	-	250,000.00	250,000.00
	620-00-00-85000	WATER MAINS	1,000,000.00	-	1,000,000.00
	620-00-00-85100	WATER METERS	80,000.00	-	80,000.00
	620-00-00-85200	LEAD SERVICE REPLACEMENT	3,100,000.00	25,000.00	3,125,000.00
	620-00-00-85500	WATER SYSTEM IMPROVEMENTS	250,000.00	-	250,000.00
	620-00-00-85600	WELL CONSTRUCTION	-	3,000,000.00	3,000,000.00
	620-00-00-86000	EQUIPMENT	-	600,000.00	600,000.00
	620-00-00-86100	TECHNOLOGY EQUIPMENT	505,000.00	-	505,000.00
	620-00-00-87000	VEHICLES	140,000.00	-	140,000.00
	620-00-00-91600	TRANSFER TO THE WATER FUND	-	-	-
	TOTAL EXPENDITURES		5,075,000.00	3,875,000.00	8,950,000.00
	FUND SUMMARY				
	TOTAL REVENUES		7,004,899.00		8,411,300.00
	TOTAL EXPENDITURES		5,075,000.00		8,950,000.00
	NET OF REVENUES & EXPENDITURES		1,929,899.00		(538,700.00)
	BEG. FUND BALANCE - 2024 Projected		5,421,585.42		5,421,585.42
	NET OF REVENUES/EXPENDITURES		1,929,899.00		(538,700.00)
	END FUND BALANCE		6,757,885.42		4,882,885.42