

**FORM
OR-LB-1**

NOTICE OF BUDGET HEARING
Oregon Department of Revenue

A public meeting of the City Council will be held on 6/9/2026 at 6:00 a.m. at 790 S 8th Ave
(Governing body) (Date) p.m.

Elgin, Oregon. The purpose of this meeting is to discuss the budget for the
(Location)

fiscal year beginning July 1, 2026 as approved by the City of Elgin Budget Committee. A summary of
(Municipal corporation)

the budget is presented below. A copy of the budget may be inspected or obtained at 790 S 8th Ave
(Street address)

Elgin, OR 97827 between the hours of 7:00 a.m., and 5:00 p.m., or online at www.cityofelginor.org This

budget is for an annual; biennial budget period. This budget was prepared on a basis of accounting that is: the same as;

different than the preceding year. If different, the major changes and their effect on the budget are:

Contact A. Alex McHaddad	Telephone number 5414372253	E-mail cityadm@cityofelginor.org
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FINANCIAL SUMMARY – RESOURCES

TOTAL OF ALL FUNDS	Actual Amounts 20 <u>24</u> –20 <u>25</u>	Adopted Budget This Year: 20 <u>25</u> –20 <u>26</u>	Approved Budget Next Year: 20 <u>26</u> –20 <u>27</u>
1. Beginning Fund Balance/Net Working Capital	322,785	324,250	533,650
2. Fees, Licenses, Permits, Fines, Assessments & Other Service Charges...	1,401,750	1,561,050	1,532,100
3. Federal, State & all Other Grants, Gifts, Allocations & Donations	471,213	3,741,300	2,951,100
4. Revenue from Bonds & Other Debt	0	0	0
5. Interfund Transfers/Internal Service Reimbursements	897,000	884,200	477,250
6. All Other Resources Except Current Year Property Taxes.....	64,242	83,800	58,500
7. Current Year Property Taxes Estimated to be Received.....	525,345	500,000	530,000
8. Total Resources —add lines 1 through 7.....	3,682,334	7,094,600	6,082,600

FINANCIAL SUMMARY – REQUIREMENTS BY OBJECT CLASSIFICATION

9. Personnel Services	1,026,899	950,600	979,600
10. Materials and Services	1,182,720	1,739,550	1,156,300
11. Capital Outlay	63,547	3,077,050	2,876,450
12. Debt Service	208,102	193,662	128,350
13. Interfund Transfers.....	898,638	868,200	477,250
14. Contingencies.....	0	15,000	0
15. Special Payments	0	1,500	3,000
16. Unappropriated Ending Balance and Reserved for Future Expenditure	302,429	249,039	461,650
17. Total Requirements —add lines 9 through 16.....	3,682,334	7,094,600	6,082,600

FINANCIAL SUMMARY – REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM*

Name of Organizational Unit or Program			
FTE for Unit or Program			
Name Administration	804,815	745,900	824,400
FTE	2.00	2.00	2.50
Name Public Works	1,892,607	5,453,650	4,819,400
FTE	4.50	4.50	5.00
Name Library	80,288	85,550	118,050
FTE	.75	.75	1
Name Public Safety	541,781	440,900	
FTE	2	1	0

RESOURCES

General

(Fund)

City of Elgin

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	\$77,826.95	\$63,998.46	\$15,000.00	1 Available cash on hand* (cash basis) or	\$100,000.00	\$100,000.00		1
2				2 Net working capital (accrual basis)				2
3	\$16,889.84	\$6,951.86	\$25,000.00	3 Previously levied taxes estimated to be received	\$6,000.00	\$6,000.00		3
4	\$14,872.74	\$9,592.25	\$21,700.00	4 Interest	\$14,600.00	\$14,600.00		4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	\$160.00	\$420.00	\$500.00	7 Business Licenses	\$300.00	\$300.00		7
8	\$225.00	\$2,945.00	\$2,500.00	8 Zoning Fees	\$2,500.00	\$2,500.00		8
9	\$33,386.19	\$28,785.55	\$35,000.00	9 Liquor Excise Tax	\$32,000.00	\$32,000.00		9
10	\$1,196.75	\$1,095.74	\$1,200.00	10 Cigarette Tax	\$1,100.00	\$1,100.00		10
11	\$59,828.51	\$61,973.19	\$60,000.00	11 Electric Franchise Tax	\$60,000.00	\$60,000.00		11
12	\$30,729.86	\$36,250.54	\$35,000.00	12 Gas Franchise Tax	\$30,000.00	\$30,000.00		12
13	\$5,210.22	\$5,092.73	\$6,000.00	13 Telephone Franchise Tax	\$3,000.00	\$3,000.00		13
14	\$22,840.24	\$20,285.91	\$23,000.00	14 State Revenue Sharing	\$20,100.00	\$20,100.00		14
15	\$1,850.00	\$1,800.00	\$1,800.00	15 Hay Sales Revenue	\$2,600.00	\$2,600.00		15
16	\$2,661.61	\$41,279.22	\$17,200.00	16 Miscellaneous Income	\$17,200.00	\$17,200.00		16
17	\$14,648.07			17 Contracted Services - Head Life Guard				17
18	\$31,470.63			18 Contracted Services - Life Guards				18
19			\$2,000.00	19 Planning Grant				19
20				20 Shared Fines	\$5,000.00	\$5,000.00		20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$313,796.61	\$280,470.45	\$245,900.00	29 Total resources, except taxes to be levied	\$294,400.00	\$294,400.00	\$0.00	29
30			\$500,000.00	30 Taxes estimated to be received	\$530,000.00	\$530,000.00		30
31	\$510,137.17	\$525,344.80		31 Taxes collected in year levied				31
32	\$823,933.78	\$805,815.25	\$745,900.00	32 TOTAL RESOURCES	\$824,400.00	\$824,400.00	\$0.00	32

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

REQUIREMENTS SUMMARY

**FORM
LB-30**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General
(name of fund)

City of Elgin
(name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25							
1			1	PERSONNEL SERVICES			1	
2	\$ 248,892.19	\$ 175,920.65	\$ 167,000.00	2	\$ 219,000.00	\$ 219,000.00		2
3				3				3
4				4				4
5				5				5
6				6				6
7				7				7
8	\$ 248,892.19	\$ 175,920.65	\$ 167,000.00	8	\$ 219,000.00	\$ 219,000.00	\$ -	8
9				9	Total Full-Time Equivalent (FTE)			9
10				10	MATERIALS AND SERVICES			10
11	\$ 82,543.13	\$ 87,547.92	\$ 75,200.00	11	\$ 455,400.00	\$ 461,900.00		11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	\$ 82,543.13	\$ 87,547.92	\$ 75,200.00	27	\$ 455,400.00	\$ 461,900.00	\$ -	27
28				28	CAPITAL OUTLAY			28
29	\$ 10,000.00			29	\$ 2,000.00	\$ 2,000.00		29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	\$ 10,000.00	\$ -	\$ -	35	\$ 2,000.00	\$ 2,000.00	\$ -	35
36	\$ 341,435.32	\$ 263,468.57	\$ 242,200.00	36	\$ 676,400.00	\$ 682,900.00	\$ -	36

REQUIREMENTS SUMMARY

**FORM
LB-30**

NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM

General
(name of fund)

City of Elgin
(name of Municipal Corporation)

Historical Data				REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25								
1			1	PERSONNEL SERVICES NOT ALLOCATED				1	
2			2					2	
3			3					3	
4	\$ -	\$ -	\$ -	4	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	4
5				5	Total Full-Time Equivalent (FTE)				5
6				6	MATERIALS AND SERVICES NOT ALLOCATED				6
7				7					7
8				8					8
9	\$ -	\$ -	\$ -	9	TOTAL MATERIALS AND SERVICES	\$ -	\$ -	\$ -	9
10				10	CAPITAL OUTLAY NOT ALLOCATED				10
11				11					11
12				12					12
13	\$ -	\$ -	\$ -	13	TOTAL CAPITAL OUTLAY	\$ -	\$ -	\$ -	13
14				14	DEBT SERVICE				14
15			\$ 16,811.06	15	Early Industrial Park Debt Payment				15
16		\$ 17,800.00		16					16
17	\$ -	\$ 17,800.00	\$ 16,811.06	17	TOTAL DEBT SERVICE	\$ -	\$ -	\$ -	17
18				18	SPECIAL PAYMENTS				18
19				19					19
20				20					20
21	\$ -	\$ -	\$ -	21	TOTAL SPECIAL PAYMENTS	\$ -	\$ -	\$ -	21
22				22	INTERFUND TRANSFERS				22
23	\$ 73,500.00	\$ 65,000.00	\$ 75,000.00	23	Transfer to Library Fund	\$ 90,000.00	\$ 90,000.00		23
24				24	Transfer to Solid Waste Fund				24
25	\$ 335,000.00	\$ 395,000.00	\$ 330,000.00	25	Transfer to Public Safety Fund				25
26	\$ 10,000.00			26	Transfer to Property Fund				26
27		\$ 12,000.00	\$ 23,000.00	27	Transfer to EMS Equipment Reserve Fund				27
28	\$ 418,500.00	\$ 472,000.00	\$ 428,000.00	28	TOTAL INTERFUND TRANSFERS	\$ 90,000.00	\$ 90,000.00	\$ -	28
29			\$ 15,000.00	29	OPERATING CONTINGENCY				29
30				30	RESERVED FOR FUTURE EXPENDITURE				30
31			\$ 36,888.94	31	UNAPPROPRIATED ENDING BALANCE	\$ 58,000.00	\$ 51,500.00		31
32	\$ 418,500.00	\$ 489,800.00	\$ 496,700.00	32	Total Requirements NOT ALLOCATED	\$ 148,000.00	\$ 141,500.00	\$ -	32
33	\$ 341,435.32	\$ 263,468.57	\$ 242,200.00	33	Total Requirements for ALL Org.Units/Programs within fund	\$ 676,400.00	\$ 682,900.00		33
34	\$ 63,998.46	\$ 52,546.68		34	Ending balance (prior years)				34
35	\$ 823,933.78	\$ 805,815.25	\$ 738,900.00	35	TOTAL REQUIREMENTS	\$ 824,400.00	\$ 824,400.00	\$ -	35

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

General
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Administration Program	Budget For Next Year 2026-27				
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1	\$156,024.79	\$130,805.84	\$127,000.00	1	PS Wages	\$161,000.00	\$161,000.00	1	
2	\$46,748.70	\$45,114.81	\$40,000.00	2	PS Personnel Benefits	\$58,000.00	\$58,000.00	2	
3	\$426.02	\$434.16	\$500.00	3	MS City Council Travel	\$500.00	\$3,000.00	3	
4	\$5,000.00		\$1,500.00	4	MS Donations/Scholarship	\$5,000.00	\$6,500.00	4	
5	\$600.00	\$130.00	\$500.00	5	MS City Council Training	\$500.00	\$3,000.00	5	
6	\$1,450.54	\$560.00		6	MS Professional Meetings			6	
7	\$1,350.00	\$1,763.10	\$1,100.00	7	MS Office Supplies	\$1,350.00	\$1,350.00	7	
8	\$3,000.00	\$2,479.17	\$3,000.00	8	MS Copier Lease	\$3,200.00	\$3,200.00	8	
9	\$11,928.65	\$18,338.00	\$15,000.00	9	MS Professional Services	\$15,000.00	\$15,000.00	9	
10	\$19,049.88	\$20,300.00	\$21,000.00	10	MS Audit Services	\$20,000.00	\$20,000.00	10	
11	\$474.80	\$249.00	\$500.00	11	MS Computer Services	\$500.00	\$500.00	11	
12	\$5,791.04	\$4,329.52	\$5,000.00	12	MS Communication Expense	\$5,500.00	\$5,500.00	12	
13	\$2,500.00	\$258.55	\$2,500.00	13	MS Travel Expense	\$2,500.00	\$2,500.00	13	
14	\$1,000.00	\$1,677.75	\$1,000.00	14	MS Advertising	\$1,000.00	\$1,000.00	14	
15	\$250.00	\$1,897.38	\$2,500.00	15	MS Administration Training	\$3,000.00	\$3,000.00	15	
16	\$1,000.00	\$967.35	\$1,000.00	16	MS Dues, Subscriptions, & Memberships	\$1,000.00	\$1,000.00	16	
17	\$473.47	\$17,109.46	\$500.00	17	MS Misc	\$500.00	\$500.00	17	
18	\$9,976.81	\$101.01	\$10,000.00	18	MS Unemployment	\$10,000.00	\$10,000.00	18	
19	\$1,200.10	\$1,504.55	\$1,200.00	19	MS Fees & Service Charges	\$1,200.00	\$1,200.00	19	
20	\$13,072.21	\$12,280.69	\$4,400.00	20	MS Insurance	\$16,000.00	\$16,000.00	20	
21	\$3,000.00	\$3,168.23	\$3,000.00	21	MS Software	\$4,000.00	\$4,000.00	21	
22				22	MS Legal Services	\$10,000.00	\$10,000.00	22	
23				23	MS Abatement	\$20,000.00	\$20,000.00	23	
24				24	MS Law Enforcement Contract	\$333,650.00	\$333,650.00	24	
25	\$999.61	\$0.00	\$1,000.00	25	MS Planning	\$1,000.00	\$1,000.00	25	
26				26	CO Ordinance Equipment	\$2,000.00	\$2,000.00	26	
27	\$73,500.00	\$65,000.00	\$75,000.00	27	IF - Library	\$90,000.00	\$90,000.00	27	
28		\$12,000.00	\$23,000.00	28	IF - EMS			28	
29	\$335,000.00	\$395,000.00	\$330,000.00	29	IF - Public Safety			29	
30			\$16,811.06	30	DS IP Loan			30	
31		\$17,800.00		31	DS Early Ambulance Debt Payment			31	
32	\$10,000.00			32	CO Admin Equipment: Capital			32	
33	\$10,000.00			33	IF Solid Waste			33	
34	\$10,000.00			34	IF Property			34	
35	\$14,648.07			35	PS Head Lifeguard Wages			35	
36	\$31,470.63			36	PS Lifeguard Wages			36	
37			\$15,000.00	37	Contingency			37	
38	2.0	2.0	2.0	38	Total full time equivalent (FTE)*	2.5		38	
39	\$62,998.46	\$51,546.68		39	Ending balance (prior years)			39	
40			\$36,888.94	40	Unappropriated ending fund balance	\$58,000.00	\$51,500.00	40	
41	\$832,933.78	\$804,815.25	\$738,900.00	41	Total requirements	\$824,400.00	\$824,400.00	\$0.00	41

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Property
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES					1		
2	\$ 14,163.42	\$ 31,691.55	\$ 24,100.00	2	Cash on hand * (cash basis), or			\$ 113,000.00	\$ 113,000.00		2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	\$ 379,100.00	\$ 283,000.00	\$ 320,400.00	6	Transferred IN, from other funds			\$ 340,400.00	\$ 340,400.00		6
7	\$ 250,000.00		\$ 450,000.00	7	Grants			\$ 250,000.00	\$ 250,000.00		7
8	\$ 37,513.71			8	Sale of Old Ambulance Shed						8
9				9							9
10	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	10	Total Resources, except taxes to be levied			\$ 703,400.00	\$ 703,400.00	\$ -	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	13	TOTAL RESOURCES			\$ 703,400.00	\$ 703,400.00	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	\$ 13,923.98	\$ 14,880.11	\$ 15,000.00	16	PW	PS	Property Management Wages	\$ 15,000.00	\$ 15,000.00		16
17	\$ 123,403.97	\$ 129,099.87	\$ 145,550.00	17	PW	MS	Detail LB 31	\$ 145,550.00	\$ 145,850.00		17
18	\$ 415,757.63	\$ 62,459.41	\$ 526,400.00	18	PW	CO	Detail LB 31	\$ 351,400.00	\$ 351,750.00		18
19	\$ 96,000.00	\$ 89,013.26	\$ 96,000.00	19	PW	DS	City Hall and Public Works Sho	\$ 90,500.00	\$ 90,500.00		19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30	\$ 31,691.55	\$ 19,238.90	\$ 11,550.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 100,950.00	\$ 100,300.00		30
31	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	31	TOTAL REQUIREMENTS			\$ 703,400.00	\$ 703,400.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

the requirement is "not allocated", then list by object classification and expenditure detail.

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Property
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27			
Actual				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25	Adopted Budget This Year 2025- 26					
1	\$ 693.84	\$ 593.01	\$ 600.00	1 MS County Property Tax Payment	\$ 600.00	\$ 600.00	1
2	\$ 4,963.26	\$ 3,644.55	\$ 6,500.00	2 MS Utilities: City Shop	\$ 6,500.00	\$ 6,500.00	2
3	\$ 5,000.00	\$ 5,456.18	\$ 6,500.00	3 MS Utilities: City Hall	\$ 6,500.00	\$ 6,500.00	3
4	\$ 318.43	\$ 76.03		4 MS Utilities: Police Garage			4
5	\$ 28,680.32	\$ 31,777.76	\$ 35,000.00	5 MS Utilities: Street Lights	\$ 35,000.00	\$ 35,000.00	5
6	\$ 925.56	\$ 1,000.00	\$ 1,000.00	6 MS Repairs & Maintenance: City Shop	\$ 1,000.00	\$ 1,000.00	6
7	\$ 990.74	\$ 566.92	\$ 1,000.00	7 MS Repairs & Maintenance: City Hall	\$ 1,000.00	\$ 1,000.00	7
8				8 MS Repairs & Maintenance: Police Garage			8
9	\$ 250.00	\$ 250.00	\$ 250.00	9 MS Repairs & Maintenance: Street Lights	\$ 250.00	\$ 250.00	9
10		\$ 200.00		10 MS PRV Valve			10
11	\$ 7,000.00	\$ 8,400.00	\$ 7,000.00	11 MS Insurance	\$ 7,000.00	\$ 7,000.00	11
12				12 MS TGM Professional Services			12
13				13 MS Repairs & Maint: Water Systems			13
14	\$ 34,326.07	\$ 43,063.63	\$ 40,000.00	14 MS Utilities: Water System	\$ 40,000.00	\$ 40,000.00	14
15	\$ 2,000.00	\$ 557.50	\$ 2,000.00	15 MS Repairs & Maint: Sewer Systems	\$ 2,000.00	\$ 2,000.00	15
16	\$ 12,995.23	\$ 11,481.39	\$ 14,000.00	16 MS Utilities: Sewer	\$ 14,000.00	\$ 14,000.00	16
17	\$ 445.18		\$ 1,500.00	17 MS Utilities: Dump	\$ 1,500.00	\$ 1,500.00	17
18	\$ 2,231.87	\$ 2,500.00	\$ 2,500.00	18 MS Repairs & Maint: Dump	\$ 2,500.00	\$ 2,500.00	18
19	\$ 2,500.00	\$ 4,711.00	\$ 2,500.00	19 MS Repairs & Maint: Streets & Storm	\$ 2,500.00	\$ 2,500.00	19
20	\$ 6,641.85	\$ 5,998.46	\$ 10,000.00	20 MS Repairs & Maint: Municipal Vehicles	\$ 10,000.00	\$ 10,000.00	20
21	\$ 6,738.04	\$ 3,478.72	\$ 10,000.00	21 MS Repairs & Maint: Municipal Equipment	\$ 10,000.00	\$ 10,000.00	21
22	\$ 1,960.48	\$ 1,661.80		22 MS Utilities: Museum			22
23	\$ 500.00			23 MS Repairs & Maint: Opera House			23
24	\$ 421.39			24 MS Repairs & Maint: Museum			24
25	\$ 2,483.34	\$ 2,573.21	\$ 3,000.00	25 MS Utilities: Library	\$ 3,000.00	\$ 3,000.00	25
26	\$ 498.79	\$ 245.30	\$ 500.00	26 MS Repairs & Maint: Library	\$ 500.00	\$ 500.00	26
27	\$ 762.81	\$ 811.41	\$ 1,500.00	27 MS Utilities: Witty Park	\$ 1,500.00	\$ 1,500.00	27
28	\$ 76.77	\$ 53.00	\$ 200.00	28 MS Repairs & Maint: Witty Park	\$ 200.00	\$ 500.00	28
29		\$ 250.00	\$ 250.00	29 CO Improvements: City Shop	\$ 250.00	\$ 250.00	29
30		\$ 45,769.42		30 CO Tractor and Reader Board			30
31			\$ 15,000.00	31 CO N 10th Pave			31
32				32 CO Blade Patch	\$ 20,000.00	\$ 20,000.00	32
33			\$ 60,000.00	33 CO Culvert Project			33
34			\$ 200,000.00	34 CO Street Sweeper	\$ 30,000.00	\$ 30,000.00	34
35	\$ 500.00	\$ 322.66	\$ 500.00	35 CO Improvements: City Hall	\$ 500.00	\$ 500.00	35
36	\$ 500.00	\$ 425.00	\$ 500.00	36 CO Improvements: Street Lights	\$ 500.00	\$ 500.00	36
37	\$ 9,493.50			37 CO Stamped Hall Professional Services			37
38	\$ 405,000.00		\$ 250,000.00	38 CO Small Cities Allotment Project	\$ 300,000.00	\$ 300,000.00	38
39				39			39
40	\$ 100.15			40 CO Improvements: Museum			40
41	\$ 163.98	\$ 15,692.33		41 CO Improvements: Library			41
42			\$ 150.00	42 CO Improvements: Witty Park	\$ 150.00	\$ 500.00	42
43	\$ 109,923.98	\$ 103,893.37	\$ 111,000.00	43 DS & PS Detail LB10	\$ 105,500.00	\$ 105,500.00	43
44				44			44
45				45			45
46				46			46
47				47			47
48	0.25	0.25	0.25	48 Total full time equivalent (FTE)*	0.25	0.25	48
49	\$ 31,691.55	\$ 19,238.90		49 Ending balance (prior years)			49
50			\$ 11,550.00	50 Unappropriated ending fund balance	\$ 100,950.00	\$ 100,300.00	50
51	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	51 Total requirements	\$ 703,400.00	\$ 703,400.00	\$ - 51

**FORM
LB-11**

This fund is authorized and established by resolution number
14 (2025) on (date) 6/10/25 for the following specified purpose:

making major EMS purchases.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035

Emergency Equipment
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27							
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES			1				
2	\$15,270.36	\$7,512.80	2	Cash on hand * (cash basis), or	\$1,000.00	\$1,000.00	2				
3			3	Working Capital (accrual basis)			3				
4			4	Previously levied taxes estimated to be received			4				
5			5	Interest			5				
6	\$35,000.00	\$32,000.00	6	Transferred IN, from other funds	\$2,000.00	\$2,000.00	6				
7			7				7				
8			8				8				
9			9				9				
10	\$50,270.36	\$39,512.80	10	Total Resources, except taxes to be levied	\$3,000.00	\$3,000.00	\$0.00	10			
11			11	Taxes estimated to be received				11			
12			12	Taxes collected in year levied				12			
13	\$50,270.36	\$39,512.80	\$43,000.00	13	TOTAL RESOURCES			\$3,000.00	\$3,000.00	\$0.00	13
14			14	REQUIREMENTS **						14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail				15	
16	\$42,757.56	\$42,757.56	\$43,000.00	16	EMS	DS	New Ambulance Payment	\$0.00			16
17				17						17	
18				18						18	
19				19						19	
20				20						20	
21				21						21	
22				22						22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29		-\$3,244.76		29	Ending balance (prior years)						29
30			\$0.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$3,000.00	\$3,000.00		30
31	\$42,757.56	\$39,512.80	\$43,000.00	31	TOTAL REQUIREMENTS			\$3,000.00	\$3,000.00	\$0.00	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-11**

This fund is authorized and established by resolution number
14 (2025) on (date) 6/10/25 for the following specified purpose:

making major equipment purchases.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035

Public Works Equipment
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27							
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES			1				
2	\$455.42	\$1,969.58	2	Cash on hand * (cash basis), or	\$7,700.00	\$7,700.00		2			
3			3	Working Capital (accrual basis)				3			
4			4	Previously levied taxes estimated to be received				4			
5			5	Interest				5			
6	\$3,000.00	\$3,000.00	6	Transferred IN, from other funds	\$4,000.00	\$4,000.00		6			
7	\$5,517.42	\$2,700.00	7	Surplus Equipment Sales				7			
8			8					8			
9			9					9			
10	\$8,972.84	\$7,669.58	10	Total Resources, except taxes to be levied	\$11,700.00	\$11,700.00	\$0.00	10			
11			11	Taxes estimated to be received				11			
12			12	Taxes collected in year levied				12			
13	\$8,972.84	\$7,669.58	\$6,650.00	13	TOTAL RESOURCES			\$11,700.00	\$11,700.00	\$0.00	13
14			14	REQUIREMENTS **						14	
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail				15	
16	\$5,004.14		\$6,560.00	16	Public Works	CO	New Equipment Purchase	\$7,700.00	\$7,700.00		16
17	\$1,999.12			17	Public Works	SP	Savings				17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29		\$7,669.58		29	Ending balance (prior years)						29
30				30	UNAPPROPRIATED ENDING FUND BALANCE			\$4,000.00	\$4,000.00		30
31	\$7,003.26	\$7,669.58	\$6,560.00	31	TOTAL REQUIREMENTS			\$11,700.00	\$11,700.00	\$0.00	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Library
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	RESOURCES			1
2	\$6,021.46	\$4,591.16	2	Cash on hand * (cash basis), or			2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5			5	Interest			5
6	\$73,500.00	\$65,000.00	6	Transferred IN, from other funds			6
7	\$13,338.00	\$10,064.00	7	Grants			7
8	\$464.90	\$523.65	8	Fees			8
9	\$600.00	\$108.82	9	Donations			9
10	\$93,924.36	\$80,287.63	10	Total Resources, except taxes to be levied			10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	\$93,924.36	\$80,287.63	13	TOTAL RESOURCES			\$0.00
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	\$37,608.37	\$33,659.30	16	Library	PS	Wages	\$50,000.00
17	\$20,448.59	\$14,430.71	17	Library	PS	Benefits	\$15,000.00
18	\$6,500.00	\$6,500.00	18	Library	MS	Insurance	\$6,500.00
19	\$300.00	\$134.26	19	Library	MS	Consumable Supplies	\$750.00
20		\$878.72	20	Library	MS	Office Equipment: Non-Capital	\$3,500.00
21	\$2,222.73	\$574.15	21	Library	MS	New Books	\$2,500.00
22	\$108.61		22	Library	MS	Office Supplies	\$200.00
23	\$3,645.86	\$3,586.51	23	Library	MS	Dues, Memberships, Travel, & Subscriptions	\$5,200.00
24	\$1,826.29	\$1,886.82	24	Library	MS	Communications	\$1,900.00
25	\$100.00		25	Library	MS	Advertising	\$100.00
26			26	Library	MS	Postage	\$100.00
27	\$29.29	\$40.44	27	Library	MS	Fees & Charges	\$2,100.00
28	\$250.00		28	Library	MS	Miscellaneous	\$250.00
29	\$386.17	\$621.60	29	Library	MS	Prizes/Gifts	\$750.00
30	\$4,407.29	\$3,141.61	30	Library	MS	Grant Expenditures	\$9,300.00
31	\$500.00	\$99.99	31	Library	MS	Software	\$100.00
32	\$500.00	\$22.91	32	Library	MS	Repairs & Maintenance: Equipment	\$500.00
33	\$12,000.00	\$3,000.00	33	Library	IF	Property Fund	\$5,400.00
34	\$3,091.16	\$11,710.61	34	Ending balance (prior years)			
35		\$1,400.00	35	UNAPPROPRIATED ENDING FUND BALANCE			\$12,700.00
36	\$93,924.36	\$80,287.63	36	TOTAL REQUIREMENTS			\$0.00

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Ambulance
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27						
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES			1			
2	\$ 61,213.11	\$ 23,941.77	\$ 28,400.00	2	Cash on hand * (cash basis), or	\$ 20,000.00	\$ 20,000.00		2	
3				3	Working Capital (accrual basis)				3	
4				4	Previously levied taxes estimated to be received				4	
5				5	Interest				5	
6				6	Transferred IN, from other funds	\$ 3,000.00	\$ 3,000.00		6	
7	\$ 69,317.26	\$ 68,976.06	\$ 80,000.00	7	Calls For Service BLS	\$ 66,000.00	\$ 66,000.00		7	
8	\$ 50,784.54	\$ 45,633.83	\$ 50,000.00	8	Calls For Service ALS	\$ 34,600.00	\$ 34,600.00		8	
9	\$ 500.00	\$ 18,473.00	\$ 5,000.00	9	Miscellaneous	\$ 5,000.00	\$ 5,000.00		9	
10	\$ 181,814.91	\$ 157,024.66	\$ 163,400.00	10	Total Resources, except taxes to be levied	\$ 128,600.00	\$ 128,600.00	\$ -	10	
11				11	Taxes estimated to be received				11	
12				12	Taxes collected in year levied				12	
13	\$ 181,814.91	\$ 157,024.66	\$ 163,400.00	13	TOTAL RESOURCES	\$ 128,600.00	\$ 128,600.00	\$ -	13	
14				14	REQUIREMENTS **			14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	\$ 43,410.32	\$ 38,583.71	\$ 43,000.00	16	Ambulance	PS	EMT Stipends	\$ 44,000.00	\$ 44,000.00	
17	\$ 79,462.82	\$ 73,644.49	\$ 78,000.00	17	Ambulance	MS	Detail LB31	\$ 75,550.00	\$ 75,550.00	
18	\$ 35,000.00	\$ 20,000.00	\$ 20,000.00	18	Ambulance	IF	Transfer to EMS Equipment Reser	\$ 2,000.00	\$ 2,000.00	
19				19					19	
20				20					20	
21				21					21	
22				22					22	
23				23					23	
24				24					24	
25				25					25	
26				26					26	
27				27					27	
28				28					28	
29	\$ 23,941.77	\$ 24,796.46		29	Ending balance (prior years)					
30			\$ 22,400.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 7,050.00	\$ 7,050.00	
31	\$ 181,814.91	\$ 157,024.66	\$ 163,400.00	31	TOTAL REQUIREMENTS			\$ 128,600.00	\$ 128,600.00	\$ -

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Ambulance
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: Administration Program	Budget For Next Year 2026-27				
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
	Second Preceding Year 2023-24	First Preceding Year 2024-25							
1	\$208.19	\$13.99	\$300.00	1	MS Office Supplies	\$300.00	\$300.00	1	
2			\$250.00	2	MS Office Equipment: Non-Capital	\$250.00	\$250.00	2	
3	\$1,998.47	\$1,571.73	\$2,000.00	3	MS Communications Expense	\$500.00	\$500.00	3	
4	\$401.05		\$750.00	4	MS Travel	\$750.00	\$750.00	4	
5	\$500.00			5	MS Advertising			5	
6	\$2,500.00		\$3,000.00	6	MS Dues, Memberships, & Subscriptions	\$3,000.00	\$3,000.00	6	
7	\$466.63	\$961.81	\$1,000.00	7	MS Fees And Charges	\$1,000.00	\$1,000.00	7	
8	\$2,500.00	\$3,400.00	\$3,400.00	8	MS Insurance	\$3,400.00	\$3,400.00	8	
9	\$1,150.60	\$50.00	\$3,300.00	9	MS Training	\$6,600.00	\$6,600.00	9	
10	\$2,330.00	\$3,330.00	\$2,500.00	10	MS Garage Lease Payments	\$3,300.00	\$3,300.00	10	
11	\$5,587.53	\$6,101.07	\$6,500.00	11	MS Systems Design Contracted Services	\$6,500.00	\$6,500.00	11	
12	\$29,229.56	\$16,193.44	\$31,500.00	12	MS ALS CONTRACTED SERVICES	\$28,500.00	\$28,500.00	12	
13	\$809.48	\$826.00	\$1,000.00	13	MS Uniforms	\$1,000.00	\$1,000.00	13	
14	\$11,518.59	\$31,532.27	\$13,000.00	14	MS Medical Supplies	\$13,000.00	\$13,000.00	14	
15	\$3,088.17	\$2,088.40	\$3,000.00	15	MS Fuel	\$3,000.00	\$3,000.00	15	
16	\$417.03	\$1,049.98	\$1,500.00	16	MS Repair & Maintenance: Equipment	\$750.00	\$750.00	16	
17	\$849.06	\$760.29	\$1,500.00	17	MS Repair & Maintenance: Vehicle	\$1,500.00	\$1,500.00	17	
18	\$1,648.46	\$4,093.72	\$3,500.00	18	MS Software	\$2,500.00	\$2,500.00	18	
19	\$14,260.00			19	MS Grant Spending			19	
20	\$43,410.32	\$38,583.71	\$43,000.00	20	PS Detail LB10	\$44,000.00	\$44,000.00	20	
21	\$35,000.00	\$20,000.00	\$20,000.00	21	IF Detail LB10	\$2,000.00	\$2,000.00	21	
22				22				22	
23				23				23	
24				24				24	
25				25				25	
26				26				26	
27				27				27	
28				28				28	
29				29				29	
30				30				30	
31				31				31	
32				32				32	
33				33				33	
34				34				34	
35				35				35	
36				36				36	
37				37				37	
38				38	Total full time equivalent (FTE)*			38	
39	\$ 23,941.77	\$24,796.46		39	Ending balance (prior years)			39	
40			\$22,400.00	40	Unappropriated ending fund balance	\$7,050.00	\$7,050.00	40	
41	\$181,814.91	\$155,352.87	\$163,400.00	41	Total requirements	\$128,900.00	\$128,900.00	\$0.00	41

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

CDBG
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-24	First Preceding Year 2024-25						
1			1	RESOURCES			1
2	\$ 80,524.29	\$ 1,317.43	2	Cash on hand * (cash basis), or	\$ -		2
3			3	Working Capital (accrual basis)			3
4			4	Previously levied taxes estimated to be received			4
5			5	Interest			5
6			6	Transferred IN, from other funds			6
7	\$ 693,728.00	\$ 2,495,000.00	7	CDBG Phase 1 (Business OR P21012)	\$ 2,495,000.00	\$ 2,495,000.00	7
8		\$ 165,591.00	8	CDBG Phase 1 Design			8
9	\$ 474,230.00		9	CDBG Phase 1 (State SR2214)			9
10	\$ 1,248,482.29	\$ 166,908.43	10	Total Resources, except taxes to be levied	\$ 2,495,000.00	\$ 2,495,000.00	\$ -
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	\$ 1,248,482.29	\$ 166,908.43	13	TOTAL RESOURCES	\$ 2,495,000.00	\$ 2,495,000.00	\$ -
14			14	REQUIREMENTS **			14
15			15	Org Unit or Prog & Activity	Object Classification	Detail	
16	\$ 754,485.84	\$ 2,495,000.00	16	Public Works	CO	CDBG Phase 1 (Business OR P21012)	\$ 2,495,000.00
17	\$ 492,679.02	\$ 100,500.00	17	Public Works	MS	CDBG Phase 1 Design	
18			18				
19			19				
20			20				
21			21				
22			22				
23			23				
24			24				
25			25				
26			26				
27			27				
28			28				
29	\$ 1,317.43	\$ 66,408.43	29	Ending balance (prior years)			
30		\$ -	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ -
31	\$ 1,248,482.29	\$ 166,908.43	31	TOTAL REQUIREMENTS			\$ 2,495,000.00

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Street
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS				Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26					Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES					1		
2	\$ 25,793.48	\$ 692.99	\$ 8,500.00	2	Cash on hand * (cash basis), or			\$ 45,400.00	\$ 45,400.00	2	
3				3	Working Capital (accrual basis)					3	
4				4	Previously levied taxes estimated to be received					4	
5			\$ 50.00	5	Interest			\$ 50.00	\$ 50.00	5	
6				6	Transferred IN, from other funds					6	
7	\$ 144,847.98	\$ 150,662.39	\$ 155,000.00	7	Highway Tax Revenue			\$ 165,000.00	\$ 165,000.00	7	
8	\$ 84,915.86	\$ 85,200.63	\$ 85,850.00	8	Street User Fee			\$ 85,850.00	\$ 85,850.00	8	
9	\$ 5,588.50		\$ 9,500.00	9	Miscellaneous			\$ 9,500.00	\$ 9,500.00	9	
10	\$ 261,145.82	\$ 236,556.01	\$ 258,900.00	10	Total Resources, except taxes to be levied			\$ 305,800.00	\$ 305,800.00	\$ -	10
11				11	Taxes estimated to be received					11	
12				12	Taxes collected in year levied					12	
13	\$ 261,145.82	\$ 236,556.01	\$ 258,900.00	13	TOTAL RESOURCES			\$ 305,800.00	\$ 305,800.00	\$ -	13
14				14	REQUIREMENTS **					14	
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16	\$ 107,695.01	\$ 115,511.74	\$ 112,000.00	16	Public Works	PS	Street Wages	\$ 118,000.00	\$ 118,000.00	16	
17		\$ 3,079.24	\$ 4,000.00	17	Public Works	PS	Over Time Wages	\$ 4,000.00	\$ 4,000.00	17	
18	\$ 35,356.26	\$ 28,407.57	\$ 33,000.00	18	Public Works	PS	Personnel Benefits	\$ 33,000.00	\$ 33,000.00	18	
19	\$ 69,401.56	\$ 70,035.74	\$ 79,750.00	19	Public Works	MS	Detail LB31	\$ 89,750.00	\$ 89,750.00	19	
20	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	20	Public Works	IF	Transfer to PW Equip Reserv	\$ 1,000.00	\$ 1,000.00	20	
21	\$ 47,000.00	\$ 25,000.00	\$ 15,000.00	21	Public Works	IF	Transfer to Property Fund	\$ 25,000.00	\$ 25,000.00	21	
22				22						22	
23				23						23	
24				24						24	
25				25						25	
26				26						26	
27				27						27	
28				28						28	
29	\$ 692.99	\$ (6,478.28)		29	Ending balance (prior years)					29	
30			\$ 14,150.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 35,050.00	\$ 35,050.00	30	
31	\$ 261,145.82	\$ 236,556.01	\$ 258,900.00	31	TOTAL REQUIREMENTS			\$ 305,800.00	\$ 305,800.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

the requirement is "not allocated", then list by object classification and expenditure detail.

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Street
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27		
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2023-24	First Preceding Year 2024-25					
1	\$ 1,093.73	\$ 2,925.50	\$ 1,100.00	1 MS Advertising	\$ 1,100.00	\$ 1,100.00	1
2	\$ 117.50		\$ 150.00	2 MS Office Supplies	\$ 150.00	\$ 150.00	2
3	\$ 6,454.06	\$ 3,684.71	\$ 8,000.00	3 MS Fuel	\$ 8,000.00	\$ 8,000.00	3
4	\$ 9,623.42	\$ 9,927.31	\$ 10,000.00	4 MS Materials for Inventory	\$ 10,000.00	\$ 10,000.00	4
5	\$ 19,971.72	\$ 19,674.12	\$ 20,000.00	5 MS Contracted Services	\$ 30,000.00	\$ 30,000.00	5
6	\$ 3,000.00	\$ 2,804.95	\$ 3,000.00	6 MS Communications Expense	\$ 3,000.00	\$ 3,000.00	6
7	\$ 1,500.00		\$ 1,500.00	7 MS Travel	\$ 1,500.00	\$ 1,500.00	7
8	\$ 5,000.00	\$ 6,750.00	\$ 6,750.00	8 MS Insurance	\$ 6,750.00	\$ 6,750.00	8
9	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	9 MS Training	\$ 2,000.00	\$ 2,000.00	9
10	\$ 4,877.81	\$ 4,972.15	\$ 5,000.00	10 MS Fees & Charges	\$ 5,000.00	\$ 5,000.00	10
11	\$ 3,812.75	\$ 4,102.25	\$ 6,000.00	11 MS Small Tools & Minor Equipment	\$ 6,000.00	\$ 6,000.00	11
12	\$ 3,994.00	\$ 4,529.27	\$ 5,000.00	12 MS Equipment Rental	\$ 5,000.00	\$ 5,000.00	12
13	\$ 3,967.42	\$ 4,776.22	\$ 5,000.00	13 MS Street/Sidewalk Consumables	\$ 5,000.00	\$ 5,000.00	13
14	\$ 3,000.00	\$ 3,620.26	\$ 5,000.00	14 MS Sign Repairs	\$ 5,000.00	\$ 5,000.00	14
15	\$ 989.15	\$ 269.00	\$ 250.00	15 MS Miscellaneous Expenses	\$ 250.00	\$ 250.00	15
16	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	16 MS Office Equipment: Software	\$ 1,000.00	\$ 1,000.00	16
17	\$ 143,051.27	\$ 146,998.55	\$ 149,000.00	17 PS Detail LB10	\$ 155,000.00	\$ 155,000.00	17
18	\$ 48,000.00	\$ 26,000.00	\$ 16,000.00	18 IF Detail LB10	\$ 26,000.00	\$ 26,000.00	18
19				19			19
20				20			20
21				21			21
22				22			22
23				23			23
24				24			24
25				25			25
26				26			26
27				27			27
28				28			28
29				29			29
30				30			30
31				31			31
32				32			32
33	\$ 1.33	\$ 1.33	\$ 1.33	33 Total full time equivalent (FTE)*	\$ 1.66	\$ 1.66	33
34	\$ 692.99	\$ (6,478.28)		34 Ending balance (prior years)			34
35			\$ 14,150.00	35 Unappropriated ending fund balance	\$ 35,050.00	\$ 35,050.00	35
36	\$ 260,452.83	\$ 243,034.29	\$ 258,900.00	36 Total requirements	\$ 305,800.00	\$ 305,801.66	\$ - 36

**FORM
LB-11**

This fund is authorized and established by resolution number
14 (2025) on (date) 6/10/25 for the following specified purpose:

saving unused monies from the Street Fund.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035

Street Capital
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27							
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES			1				
2	\$289.77	\$289.77	\$300.00	2	Cash on hand * (cash basis), or	\$300.00	\$300.00		2		
3				3	Working Capital (accrual basis)				3		
4				4	Previously levied taxes estimated to be received				4		
5				5	Interest				5		
6				6	Transferred IN, from other funds				6		
7				7					7		
8				8					8		
9				9					9		
10	\$289.77	\$289.77	\$300.00	10	Total Resources, except taxes to be levied	\$300.00	\$300.00	\$0.00	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	\$289.77	\$289.77	\$300.00	13	TOTAL RESOURCES			\$300.00	\$300.00	\$0.00	13
14				14	REQUIREMENTS **						14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail				15
16				16							16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29	\$289.77	\$289.77		29	Ending balance (prior years)						29
30			\$300.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$300.00	\$300.00		30
31	\$289.77	\$289.77	\$300.00	31	TOTAL REQUIREMENTS			\$300.00	\$300.00	\$0.00	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES						1	
2	\$ 29,264.39	\$ (12,406.34)	\$ 17,500.00	2	Cash on hand * (cash basis), or			\$ 45,500.00	\$ 45,500.00		2
3				3	Working Capital (accrual basis)						3
4	\$ 420,718.60	\$ 446,190.80	\$ 460,000.00	4	Water Service Revenue			\$ 470,000.00	\$ 470,000.00		4
5	\$ 47,882.10	\$ 47,953.01	\$ 50,000.00	5	Water Consumption			\$ 50,000.00	\$ 50,000.00		5
6	\$ 12,912.50	\$ 12,122.50	\$ 16,000.00	6	Water Late Fees			\$ 16,000.00	\$ 16,000.00		6
7	\$ 3,600.00	\$ 1,800.00	\$ 7,200.00	7	Water Tap Fee			\$ 7,200.00	\$ 7,200.00		7
8	\$ 9,943.04	\$ 5,190.11	\$ 5,000.00	8	Water Other Changes			\$ 5,000.00	\$ 5,000.00		8
9	\$ 7,402.00	\$ 32.74	\$ 1,000.00	9	Miscellaneous Revenue			\$ 1,000.00	\$ 1,000.00		9
10	\$ 531,722.63	\$ 500,882.82	\$ 556,700.00	10	Total Resources, except taxes to be levied			\$ 594,700.00	\$ 594,700.00	\$ -	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ 531,722.63	\$ 500,882.82	\$ 556,700.00	13	TOTAL RESOURCES			\$ 594,700.00	\$ 594,700.00	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	\$ 114,695.36	\$ 121,115.60	\$ 120,000.00	16	Public Works	PS	Water Wages	\$ 125,000.00	\$ 125,000.00		16
17	\$ 7,235.01	\$ 10,664.87	\$ 10,000.00	17	Public Works	PS	Over Time Wages	\$ 10,000.00	\$ 10,000.00		17
18	\$ 5,903.36	\$ 2,669.64	\$ 5,500.00	18	Public Works	PS	On Call Wages	\$ 5,500.00	\$ 5,500.00		18
19	\$ 36,389.93	\$ 41,101.17	\$ 45,000.00	19	Public Works	PS	Personnel Benefits	\$ 45,000.00	\$ 45,000.00		19
20	\$ 119,405.31	\$ 111,751.59	\$ 126,250.00	20	Public Works	MS	Detail LB31	\$ 126,250.00	\$ 126,250.00		20
21	\$ 190,000.00	\$ 120,000.00	\$ 155,000.00	21	Public Works	IF	Transfer Out to Property Fund	\$ 165,000.00	\$ 165,000.00		21
22	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	22	Public Works	IF	Transfer Out to PW Equip Reserv	\$ 2,000.00	\$ 2,000.00		22
23	\$ 39,000.00	\$ 38,000.00	\$ 31,800.00	23	Public Works	IF	Transfer Out to Water Debt Fund	\$ 37,850.00	\$ 37,850.00		23
24	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	24	Public Works	IF	Transfer Out To Industrial Park Debt Fund				24
25	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	25	Public Works	IF	ransfer Out To Public Safety Fund				25
26				26							26
27				27							27
28				28							28
29	\$ (12,406.34)	\$ 14,079.95		29	Ending balance (prior years)						29
30			\$ 21,650.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 78,100.00	\$ 78,100.00		30
31	\$ 531,722.63	\$ 500,882.82	\$ 556,700.00	31	TOTAL REQUIREMENTS			\$ 594,700.00	\$ 594,700.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

requirement is "not allocated", then list by object classification and expenditure detail.

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Water
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	1 MS Engineering	\$ 10,000.00	\$ 10,000.00		1
2	\$ 3,461.70	\$ 3,889.96	\$ 3,500.00	2 MS Communications Expense	\$ 3,500.00	\$ 3,500.00		2
3	\$ 1,102.40	\$ 1,727.40	\$ 2,500.00	3 MS Travel	\$ 2,500.00	\$ 2,500.00		3
4	\$ 1,639.00	\$ 604.42	\$ 1,650.00	4 MS Advertising	\$ 1,650.00	\$ 1,650.00		4
5	\$ 3,036.95	\$ 718.00	\$ 3,500.00	5 MS Training	\$ 3,500.00	\$ 3,500.00		5
6	\$ 1,970.17	\$ 821.60	\$ 2,000.00	6 MS Miscellaneous Expense	\$ 2,000.00	\$ 2,000.00		6
7	\$ 13,983.36	\$ 11,630.47	\$ 11,500.00	7 MS Fees & Charges	\$ 11,500.00	\$ 11,500.00		7
8	\$ 660.58	\$ 562.43	\$ 800.00	8 MS Dues, Memberships & Subscriptions	\$ 800.00	\$ 800.00		8
9	\$ 24,000.00	\$ 32,300.00	\$ 32,300.00	9 MS Insurance	\$ 32,300.00	\$ 32,300.00		9
10	\$ 19,126.50	\$ 17,248.26	\$ 17,500.00	10 MS Service Parts & Consumables	\$ 17,500.00	\$ 17,500.00		10
11	\$ 9,939.33	\$ 6,966.75	\$ 10,000.00	11 MS Small Tools & Minor Equipment	\$ 10,000.00	\$ 10,000.00		11
12	\$ 3,500.00	\$ 1,887.46	\$ 3,500.00	12 MS Equipment Rental	\$ 3,500.00	\$ 3,500.00		12
13	\$ 5,986.80	\$ 3,956.93	\$ 6,000.00	13 MS Fuel	\$ 6,000.00	\$ 6,000.00		13
14	\$ 14,999.21	\$ 13,437.91	\$ 15,000.00	14 MS Lab Testing	\$ 15,000.00	\$ 15,000.00		14
15	\$ 5,999.31	\$ 6,000.00	\$ 6,000.00	15 MS Office Equipment: Software	\$ 6,000.00	\$ 6,000.00		15
16			\$ 500.00	16 MS Office Equipment	\$ 500.00	\$ 500.00		16
17	\$ 164,223.66	\$ 175,551.28	\$ 180,500.00	17 PS Detail LB10	\$ 185,500.00	\$ 185,500.00		17
18	\$ 260,500.00	\$ 199,500.00	\$ 228,300.00	18 IF Detail LB10	\$ 204,850.00	\$ 204,850.00		18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33	1.33	1.33	1.33	33 Total full time equivalent (FTE)*	1.66	1.66		33
34	\$ (12,406.34)	\$ 14,079.95		34 Ending balance (prior years)				34
35			\$ 21,650.00	35 Unappropriated ending fund balance	\$ 78,100.00	\$ 78,100.00		35
36	\$ 531,722.63	\$ 500,882.82	\$ 556,700.00	36 Total requirements	\$ 594,700.00	\$ 594,700.00	\$ -	36

**FORM
LB-11**

This fund is authorized and established by resolution number
14 (2025) on (date) 6/10/25 for the following specified purpose:

saving unused monies from the Water Fund.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035

Water Capital
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27				
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25								
1				1	RESOURCES			1	
2	\$ 2,874.21	\$ 2,874.21	\$ 2,900.00	2	Cash on hand * (cash basis), or	\$ 2,900.00	\$ 2,900.00	2	
3				3	Working Capital (accrual basis)			3	
4				4	Previously levied taxes estimated to be received			4	
5				5	Interest			5	
6				6	Transferred IN, from other funds			6	
7				7				7	
8				8				8	
9				9				9	
10	\$ 2,874.21	\$ 2,874.21	\$ 2,900.00	10	Total Resources, except taxes to be levied	\$ 2,900.00	\$ 2,900.00	\$ -	10
11				11	Taxes estimated to be received				11
12				12	Taxes collected in year levied				12
13	\$ 2,874.21	\$ 2,874.21	\$ 2,900.00	13	TOTAL RESOURCES	2900	2900	0	13
14				14	REQUIREMENTS **				14
15				15	Org. Unit or Prog. & Activity	Object Classification	Detail		15
16				16					16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29	\$ 2,874.21	\$ 2,874.21		29	Ending balance (prior years)				29
30			\$ 2,900.00	30	UNAPPROPRIATED ENDING FUND BALANCE	\$ 2,900.00	\$ 2,900.00		30
31	\$ 2,874.21	\$ 2,874.21	\$ 2,900.00	31	TOTAL REQUIREMENTS	\$ 2,900.00	\$ 2,900.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Water Debt
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget For Next Year 2026-27					
Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES					1		
2	\$ 4,919.95	\$ 5,919.95	\$ 6,100.00	2	Cash on hand * (cash basis), or			\$ 50.00	\$ 50.00		2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Interest						5
6	\$ 39,000.00	\$ 38,000.00	\$ 31,800.00	6	Transferred IN, from other funds			\$ 37,850.00	\$ 37,850.00		6
7				7							7
8				8							8
9				9							9
10	\$ 43,919.95	\$ 43,919.95	\$ 37,900.00	10	Total Resources, except taxes to be levied			\$ 37,900.00	\$ 37,900.00	\$ -	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ 43,919.95	\$ 43,919.95	\$ 37,900.00	13	TOTAL RESOURCES			\$ 37,900.00	\$ 37,900.00	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	\$ 38,000.00	\$ 37,813.34	\$ 37,850.00	16	Public Works	DS	Water Project #SZ9014	\$ 37,850.00	\$ 37,850.00		16
17				17							17
18				18							18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29	Ending balance (prior years)						29
30	\$ 5,919.95	\$ 6,106.61	\$ 50.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 50.00	\$ 50.00		30
31	\$ 43,919.95	\$ 43,919.95	\$ 37,900.00	31	TOTAL REQUIREMENTS			\$ 37,900.00	\$ 37,900.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Sewer
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget For Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES					1	
2	\$ 38,360.04	\$ 34,217.85	\$ 70,000.00	2	Cash on hand * (cash basis), or			\$ 75,000.00	\$ 75,000.00	2
3				3	Working Capital (accrual basis)					3
4	\$ 413,447.12	\$ 436,607.28	\$ 425,000.00	4	Sewer Service Revenue			\$ 435,000.00	\$ 435,000.00	4
5	\$ 8,380.00	\$ 8,070.00	\$ 11,000.00	5	Sewer Late Fees			\$ 11,000.00	\$ 11,000.00	5
6	\$ 5,400.00	\$ 5,400.00	\$ 7,200.00	6	Sewer Tap Fees			\$ 7,200.00	\$ 7,200.00	6
7			\$ 50.00	7	Interest			\$ 50.00	\$ 50.00	7
8	\$ 9,945.00	\$ 449.81	\$ 1,000.00	8	Miscellaneous Revenue			\$ 1,000.00	\$ 1,000.00	8
9				9						9
10	\$ 475,532.16	\$ 484,744.94	\$ 514,250.00	10	Total Resources, except taxes to be levied			\$ 529,250.00	\$ 529,250.00	\$ -
11				11	Taxes estimated to be received					
12				12	Taxes collected in year levied					
13	\$ 475,532.16	\$ 484,744.94	\$ 514,250.00	13	TOTAL RESOURCES			\$ 529,250.00	\$ 529,250.00	\$ -
14				14	REQUIREMENTS **					
15				15	Org Unit or Prog & Activity	Object Classification	Detail			
16	\$ 124,766.46	\$ 138,808.91	\$ 135,000.00	16	Public Works	PS	Sewer Wages	\$ 140,000.00	\$ 140,000.00	
17	\$ 13,752.19	\$ 7,519.84	\$ 12,500.00	17	Public Works	PS	Over Time Wages	\$ 12,500.00	\$ 12,500.00	
18	\$ 5,591.64	\$ 8,876.38	\$ 7,500.00	18	Public Works	PS	On Call Wages	\$ 7,500.00	\$ 7,500.00	
19	\$ 50,933.78	\$ 39,807.95	\$ 42,000.00	19	Public Works	PS	Personnel Benefits	\$ 42,000.00	\$ 42,000.00	
20	\$ 98,670.24	\$ 106,164.20	\$ 109,450.00	20	Public Works	MS	Detail LB31	\$ 109,450.00	\$ 109,450.00	
21	\$ 116,100.00	\$ 130,000.00	\$ 140,000.00	21	Public Works	IF	Transfer Out To Property Fund	\$ 140,000.00	\$ 140,000.00	
22	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	22	Public Works	IF	Transfer Out To PW Equip Reserve Fund	\$ 1,000.00	\$ 1,000.00	
23	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00	23	Public Works	IF	Transfer Out To Industrial Park Debt Fund			
24	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00	24	Public Works	IF	Transfer Out To Public Safety Fund			
25				25						
26				26						
27				27						
28				28						
29	\$ 34,217.85	\$ 12,067.66		29	Ending balance (prior years)					
30			\$ 26,300.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 76,800.00	\$ 76,800.00	
31	\$ 475,532.16	\$ 484,744.94	\$ 514,250.00	31	TOTAL REQUIREMENTS			\$ 529,250.00	\$ 529,250.00	\$ -

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Sewer
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1	\$ 688.61	\$ 788.60	\$ 500.00	1 MS Office Supplies	\$ 500.00	\$ 500.00		1
2	\$ 3,150.00	\$ 3,578.02	\$ 3,150.00	2 MS Communications Expense	\$ 3,150.00	\$ 3,150.00		2
3			\$ 2,500.00	3 MS Travel	\$ 2,500.00	\$ 2,500.00		3
4	\$ 1,640.00	\$ 1,407.53	\$ 1,650.00	4 MS Advertising	\$ 1,650.00	\$ 1,650.00		4
5	\$ 2,122.37	\$ 1,698.33	\$ 2,500.00	5 MS Training	\$ 2,500.00	\$ 2,500.00		5
6	\$ 1,000.00	\$ 110.25	\$ 1,000.00	6 MS Miscellaneous Expense	\$ 1,000.00	\$ 1,000.00		6
7	\$ 6,999.10	\$ 7,544.18	\$ 6,000.00	7 MS Fees & Charges	\$ 6,000.00	\$ 6,000.00		7
8	\$ 422.47	\$ 463.09	\$ 500.00	8 MS Dues, Membersips & Subscriptions	\$ 500.00	\$ 500.00		8
9	\$ 17,500.00	\$ 23,550.00	\$ 23,550.00	9 MS Insurance	\$ 23,550.00	\$ 23,550.00		9
10	\$ 15,000.00	\$ 14,871.11	\$ 12,000.00	10 MS Service Consumables	\$ 12,000.00	\$ 12,000.00		10
11	\$ 14,997.60	\$ 14,880.47	\$ 15,000.00	11 MS WWTP Chemicals	\$ 15,000.00	\$ 15,000.00		11
12	\$ 9,531.14	\$ 8,491.75	\$ 10,000.00	12 MS Small Tools & Minor Equipment	\$ 10,000.00	\$ 10,000.00		12
13	\$ 2,986.97	\$ 3,100.00	\$ 3,000.00	13 MS Equipment Rental	\$ 3,000.00	\$ 3,000.00		13
14	\$ 3,465.84	\$ 4,461.11	\$ 5,500.00	14 MS Contracted Services: Sewer Utility	\$ 5,500.00	\$ 5,500.00		14
15	\$ 6,066.88	\$ 4,626.74	\$ 6,500.00	15 MS Fuel	\$ 6,500.00	\$ 6,500.00		15
16	\$ 11,999.26	\$ 14,956.41	\$ 15,000.00	16 MS Lab Testing	\$ 15,000.00	\$ 15,000.00		16
17	\$ 1,100.00	\$ 1,636.61	\$ 1,100.00	17 MS Office Equipment: Software	\$ 1,100.00	\$ 1,100.00		17
18	\$ 195,044.07	\$ 195,013.08	\$ 197,000.00	18 PS Detail LB10	\$ 202,000.00	\$ 202,000.00		18
19	\$ 147,600.00	\$ 171,500.00	\$ 181,500.00	19 IF Detail LB10	\$ 141,000.00	\$ 141,000.00		19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33	1.33	1.33	1.33	33 Total full time equivalent (FTE)*	1.66			33
34	\$ 34,217.85	\$ 12,067.66		34 Ending balance (prior years)				34
35			\$ 26,300.00	35 Unappropriated ending fund balance	\$ 76,800.00	\$ 76,800.00		35
36	\$ 475,532.16	\$ 484,744.94	\$ 514,250.00	36 Total requirements	\$ 529,250.00	\$ 529,250.00	\$ -	36

**FORM
LB-11**

This fund is authorized and established by resolution number
14 (2025) on (date) 6/10/25 for the following specified purpose:

saving unused monies from the Sewer Fund.

**RESERVE FUND
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2035

Sewer Capital
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 20__ - __			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1				1 RESOURCES				1
2	\$20,941.60	\$20,941.60	\$29,950.00	2 Cash on hand * (cash basis), or	\$20,950.00	\$20,950.00		2
3				3 Working Capital (accrual basis)				3
4				4 Previously levied taxes estimated to be received				4
5				5 Interest				5
6				6 Transferred IN, from other funds				6
7				7				7
8				8				8
9				9				9
10	\$20,941.60	\$20,941.60	\$29,950.00	10 Total Resources, except taxes to be levied	\$20,950.00	\$20,950.00	\$0.00	10
11				11 Taxes estimated to be received				11
12				12 Taxes collected in year levied				12
13	\$20,941.60	\$20,941.60	\$29,950.00	13 TOTAL RESOURCES	\$20,950.00	\$20,950.00	\$0.00	13
14				14 REQUIREMENTS **				14
15				15 Org. Unit or Prog. & Activity				15
16				16 Object Classification				16
17				17 Detail				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	\$20,941.60	\$20,941.60		29 Ending balance (prior years)				29
30			\$20,950.00	30 UNAPPROPRIATED ENDING FUND BALANCE	\$20,950.00	\$20,950.00		30
31	\$20,941.60	\$20,941.60	\$20,950.00	31 TOTAL REQUIREMENTS	\$20,950.00	\$20,950.00	\$0.00	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Hu-Na-Ha RV Park
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget For Next Year 2026-27						
Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body				
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES			1			
2	\$ 137,095.93	\$ 26,539.21	\$ 23,700.00	2	Cash on hand * (cash basis), or	\$ 40,150.00	\$ 40,150.00		2	
3	\$ 15,624.67	\$ 13,858.83	\$ 12,300.00	3	Overnight Fees	\$ 16,000.00	\$ 16,000.00		3	
4	\$ 133,506.59	\$ 103,462.75	\$ 103,100.00	4	Monthly Space Rental	\$ 100,000.00	\$ 100,000.00		4	
5	\$ 15,622.95	\$ 7,464.36	\$ 7,700.00	5	Weekly Space Rental	\$ 17,000.00	\$ 17,000.00		5	
6	\$ 793.00	\$ 1,157.37	\$ 1,400.00	6	Shower Fees	\$ 1,000.00	\$ 1,000.00		6	
7	\$ 3,623.00	\$ 2,799.00	\$ 3,000.00	7	Laundry Fees	\$ 4,000.00	\$ 4,000.00		7	
8	\$ 229.20	\$ 1,024.77	\$ 1,000.00	8	Miscellaneous Income	\$ 1,000.00	\$ 1,000.00		8	
9	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	9	Contracted Services	\$ 10,000.00	\$ 10,000.00		9	
10	\$ 316,495.34	\$ 166,306.29	\$ 162,200.00	10	Total Resources, except taxes to be levied	\$ 189,150.00	\$ 189,150.00	\$ -	10	
11	\$ 60.00			11	Propane Sales				11	
12				12					12	
13	\$ 316,555.34	\$ 166,306.29	\$ 162,200.00	13	TOTAL RESOURCES	\$ 189,150.00	\$ 189,150.00	\$ -	13	
14				14	REQUIREMENTS **			14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail		15	
16	\$ 60,829.74	\$ 49,717.62	\$ 38,000.00	16	Parks & Rec	PS	Wages	\$ 50,000.00	\$ 50,000.00	
17	\$ 7,138.74	\$ 4,159.10	\$ 4,100.00	17	Parks & Rec	PS	Overtime Wages	\$ 4,100.00	\$ 4,100.00	
18	\$ 6,164.45	\$ 8,493.17	\$ 7,000.00	18	Parks & Rec	PS	On Call Wages	\$ 7,000.00	\$ 7,000.00	
19	\$ 18,845.55	\$ 21,765.54	\$ 23,000.00	19	Parks & Rec	PS	Benefits	\$ 23,000.00	\$ 23,000.00	
20	\$ 72,963.16	\$ 73,046.38	\$ 70,550.00	20	Parks & Rec	MS	Detail LB31	\$ 58,700.00	\$ 58,700.00	
21	\$ 9,074.49	\$ 1,087.15	\$ 10,000.00	21	Parks & Rec	CO	Park Upgrades	\$ 10,000.00	\$ 20,000.00	
22	\$ 115,000.00			22	Parks & Rec	IF	Transfer Out to Public Safety			
23				23	Parks & Rec	IF	Transfer Out to Ambulance Fund	\$ 3,000.00	\$ 3,000.00	
24				24					24	
25				25					25	
26				26					26	
27				27					27	
28				28					28	
29	\$ 26,539.21	\$ 8,037.33		29	Ending balance (prior years)					
30			\$ 9,550.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 33,350.00	\$ 23,350.00	
31	\$ 316,555.34	\$ 166,306.29	\$ 162,200.00	31	TOTAL REQUIREMENTS			\$ 189,150.00	\$ 189,150.00	\$ -

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

the requirement is "not allocated", then list by object classification and expenditure detail.

Detailed Requirements

**FORM
LB-31**

ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY

Hu-Na-Ha RV Park
(Fund)

City of Elgin
(Name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: (Name of Org. Unit or Program & Activity)	Budget For Next Year 2026-27			
	Actual		Adopted Budget This Year 2025-26		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-24	First Preceding Year 2024-25						
1		\$ 707.33	\$ 750.00	1	MS Small Tools & Minor Equipment	\$ 750.00	\$ 750.00	1
2	\$ 9,423.26	\$ 1,188.42	\$ 1,700.00	2	MS Insurance	\$ 1,700.00	\$ 1,700.00	2
3	\$ 161.28	\$ 156.39	\$ 150.00	3	MS Office Supplies	\$ 150.00	\$ 150.00	3
4	\$ 1,925.68	\$ 528.96	\$ 300.00	4	MS Service Consumables	\$ 300.00	\$ 300.00	4
5	\$ 281.63		\$ 500.00	5	MS Fuel	\$ 500.00	\$ 500.00	5
6	\$ 11,000.00	\$ 9,990.88	\$ 10,800.00	6	MS Communications Expense	\$ 8,500.00	\$ 8,500.00	6
7				7	MS Travel			7
8	\$ 7,000.00	\$ 5,668.00	\$ 10,000.00	8	MS Advertising	\$ 10,000.00	\$ 10,000.00	8
9	\$ 2,089.99	\$ 1,823.92	\$ 1,700.00	9	MS Software	\$ 1,900.00	\$ 1,900.00	9
10	\$ 32,678.95	\$ 29,376.47	\$ 28,950.00	10	MS Utilities Expense	\$ 27,850.00	\$ 27,850.00	10
11	\$ 241.71	\$ 2,211.41	\$ 2,100.00	11	MS Repairs & Maintenance: Equipment	\$ 500.00	\$ 500.00	11
12				12	MS Repairs & Maintenance: Vehicles			12
13	\$ 717.53	\$ 2,160.50	\$ 2,150.00	13	MS Repairs & Maintenance: Buildings	\$ 500.00	\$ 500.00	13
14	\$ 450.00	\$ 378.09	\$ 400.00	14	MS Dues, Memberships & Subscriptions	\$ 250.00	\$ 250.00	14
15				15	MS Training			15
16	\$ 476.49	\$ 1,784.36	\$ 350.00	16	MS Miscellaneous Expense	\$ 300.00	\$ 300.00	16
17	\$ 5,176.53	\$ 11,043.07	\$ 8,200.00	17	MS Fees & Charges	\$ 4,000.00	\$ 4,000.00	17
18	\$ 1,340.11	\$ 6,028.58	\$ 2,500.00	18	MS Lodging Taxes	\$ 1,500.00	\$ 1,500.00	18
19	\$ 92,978.48	\$ 84,135.43	\$ 72,100.00	19	PS Detail LB10	\$ 84,100.00	\$ 84,100.00	19
20	\$ 9,074.49	\$ 1,087.15	\$ 10,000.00	20	CO Detail LB10	\$ 10,000.00	\$ 20,000.00	20
21	\$ 115,000.00			21	IF Detail LB10	\$ 3,000.00	\$ 3,000.00	21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29				29				29
30				30				30
31				31				31
32				32				32
33	.75	.75	.75	33	Total full time equivalent (FTE)*	.75	.75	33
34	\$ 26,539.21	\$ 8,037.33		34	Ending balance (prior years)			34
35			\$ 9,550.00	35	Unappropriated ending fund balance	\$ 33,350.00	\$ 23,350.00	35
36	\$ 316,555.34	\$ 166,306.29	\$ 162,200.00	36	Total requirements	\$ 189,150.00	\$ 189,150.00	\$ - 36

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Solid Waste
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS			Budget For Next Year 2026-27					
Actual		Adopted Budget This Year 2025-26				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1			1	RESOURCES					1		
2	\$ 2,993.64	\$ 3,427.52	\$ 19,300.00	2	Cash on hand * (cash basis), or			\$ 25,000.00	\$ 25,000.00		2
3				3	Working Capital (accrual basis)						3
4				4	Previously levied taxes estimated to be received						4
5				5	Transferred IN, from other funds						5
6	\$ 7,377.57	\$ 8,048.81	\$ 8,000.00	6	Garbage Franchise Tax			\$ 8,000.00	\$ 8,000.00		6
7	\$ 45,461.55	\$ 54,168.25	\$ 60,000.00	7	Solid Waste Revenue			\$ 60,000.00	\$ 60,000.00		7
8	\$ 509.20	\$ 655.00	\$ 1,000.00	8	Sale of Scrap and Junk			\$ 1,000.00	\$ 1,000.00		8
9		\$ 409.25	\$ 500.00	9	Miscellaneous			\$ 500.00	\$ 500.00		9
10	\$ 56,341.96	\$ 66,708.83	\$ 88,800.00	10	Total Resources, except taxes to be levied			\$ 94,500.00	\$ 94,500.00	\$ -	10
11				11	Taxes estimated to be received						11
12				12	Taxes collected in year levied						12
13	\$ 56,341.96	\$ 66,708.83	\$ 88,800.00	13	TOTAL RESOURCES			\$ 94,500.00	\$ 94,500.00	\$ -	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16		\$ 5,478.07	\$ 10,000.00	16	Public Works	PS	Wages	\$ 10,000.00	\$ 10,000.00		16
17		\$ 523.10		17	Public Works	PS	Personnel Benefits				17
18	\$ 46,435.02	\$ 39,074.35	\$ 50,000.00	18	Public Works	MS	Hauling & Disposal Cost	\$ 50,000.00	\$ 50,000.00		18
19		\$ -	\$ 100.00	19	Public Works	MS	Office Equipment: Non-Capital	\$ 100.00	\$ 100.00		19
20	\$ 963.00	\$ 931.00	\$ 1,100.00	20	Public Works	MS	Restroom Service	\$ 1,100.00	\$ 1,100.00		20
21		\$ 174.50	\$ 50.00	21	Public Works	MS	Fees & Charges	\$ 50.00	\$ 50.00		21
22	\$ 750.00	\$ 428.09	\$ 750.00	22	Public Works	MS	Dues, Subscriptions	\$ 750.00	\$ 750.00		22
23	\$ 200.00	\$ 664.78	\$ 1,400.00	23	Public Works	MS	Software	\$ 1,400.00	\$ 1,400.00		23
24	\$ 466.42	\$ 488.02	\$ 500.00	24	Public Works	MS	Miscellaneous Expense	\$ 500.00	\$ 500.00		24
25			\$ 5,000.00	25	Public Works	MS	Contracted Services/Siding				25
26	\$ 100.00			26	Public Works	MS	Advertising				26
27	\$ 4,000.00	\$ 5,000.00	\$ 5,000.00	27	Public Works	IF	Transfer to Property Fund	\$ 5,000.00	\$ 5,000.00		27
28				28							28
29				29	Ending balance (prior years)						29
30	\$ 3,427.52	\$ 13,946.92	\$ 14,900.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 25,600.00	\$ 25,600.00		30
31	\$ 56,341.96	\$ 66,708.83	\$ 88,800.00	31	TOTAL REQUIREMENTS			\$ 94,500.00	\$ 94,500.00	\$ -	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM
LB-10**

**SPECIAL FUND
RESOURCES AND REQUIREMENTS**

Customer Deposit
(Fund)

City of Elgin
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS			Budget For Next Year 2026-27			
Actual		Adopted Budget This Year 2025-26	Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2023-24	First Preceding Year 2024-25									
1			1	RESOURCES						1
2	\$19,582.03	\$21,304.03	2	Cash on hand * (cash basis), or			\$20,000.00	\$20,000.00		2
3			3	Working Capital (accrual basis)						3
4			4	Previously levied taxes estimated to be received						4
5			5	Interest						5
6			6	Transferred IN, from other funds						6
7	\$4,032.00	\$3,906.00	7	Water Deposits			\$3,000.00	\$3,000.00		7
8		\$0.00	8	Liens						8
9			9							9
10	\$23,614.03	\$25,210.03	10	Total Resources, except taxes to be levied			\$23,000.00	\$23,000.00	\$0.00	10
11			11	Taxes estimated to be received						11
12			12	Taxes collected in year levied						12
13	\$23,614.03	\$25,210.03	13	TOTAL RESOURCES			\$23,000.00	\$23,000.00	\$0.00	13
14			14	REQUIREMENTS **						14
15			15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	\$2,310.00	\$1,638.00	16	Public Works	SP	Water Refunds	\$3,000.00	\$3,000.00		16
17			17							17
18			18							18
19			19							19
20			20							20
21			21							21
22			22							22
23			23							23
24			24							24
25			25							25
26			26							26
27			27							27
28			28							28
29	\$21,304.03	\$23,572.03	29	Ending balance (prior years)						29
30			30	UNAPPROPRIATED ENDING FUND BALANCE			\$20,000.00	\$20,000.00		30
31	\$23,614.03	\$25,210.03	31	TOTAL REQUIREMENTS			\$23,000.00	\$23,000.00	\$0.00	31

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.