

FORM OR-LB-1

NOTICE OF BUDGET HEARING

A public meeting of the \_\_\_\_\_ will be held on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ am \_\_ pm at \_\_\_\_\_, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July \_\_\_\_\_, \_\_\_\_\_ as approved by the \_\_\_\_\_ Budget Committee. A summary of the budget is presented below. A copy of the budget may be \_\_\_\_\_ 20 inspected or obtained at \_\_\_\_\_, between the hours of \_\_\_\_\_ a.m. and \_\_\_\_\_ p.m. or online at \_\_\_\_\_. 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

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FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance/Net Working Capital	\$322,784.75	\$324,250.00	\$533,650.00
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	\$1,401,749.92	\$1,561,050.00	\$1,532,100.00
Federal, State & all Other Grants, Gifts, Allocations & Donations	\$471,213.19	\$3,741,300.00	\$2,951,100.00
Revenue from Bonds and Other Debt	\$0.00	\$0.00	\$0.00
Interfund Transfers / Internal Service Reimbursements	\$897,000.00	\$884,200.00	\$477,250.00
All Other Resources Except Current Year Property Taxes	\$64,241.52	\$83,800.00	\$58,500.00
Current Year Property Taxes Estimated to be Received	\$525,344.80	\$500,000.00	\$530,000.00
<b>Total Resources</b>	<b>\$3,682,334.18</b>	<b>\$7,094,600.00</b>	<b>\$6,082,600.00</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Personnel Services	\$1,026,898.53	\$950,600.00	\$979,600.00
Materials and Services	\$1,182,720.18	\$1,742,150.00	\$1,149,500.00
Capital Outlay	\$63,546.56	\$3,077,050.00	\$2,866,100.00
Debt Service	\$208,102.41	\$191,061.06	\$128,350.00
Interfund Transfers	\$898,638.00	\$868,200.00	\$477,250.00
Contingencies	\$0.00	\$15,000.00	\$0.00
Special Payments	\$0.00	\$1,500.00	\$3,000.00
Unappropriated Ending Balance and Reserved for Future Expenditure	\$302,428.50	\$249,038.94	\$478,800.00
<b>Total Requirements</b>	<b>\$3,682,334.18</b>	<b>\$7,094,600.00</b>	<b>\$6,082,600.00</b>

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

Name of Organizational Unit or Program FTE for that unit or program			
Administration	\$175,920.65	\$172,000.00	\$219,000.00
FTE	2	2	2.5
Public Works	\$538,444.19	\$618,600.00	\$651,600.00
FTE	4.25	5.25	5.75
Library	\$48,090.01	\$50,000.00	\$65,000.00
FTE	.75	.75	1
Public Safety	\$141,724.54	\$67,000.00	
FTE	2	1	
Emergency Services	\$38,583.71	\$43,000.00	\$44,000.00
FTE	Volunteer Stipend	Volunteer Stipend	Volunteer Stipend
Parks & Rec	\$84,135.43		
FTE	1		
Name of Organizational Unit or Program			
FTE			
Not allocated to Organizational Unit or Program			
FTE			
<b>Total Requirements</b>	<b>\$1,026,898.53</b>	<b>\$950,600.00</b>	<b>\$979,600.00</b>
<b>Total FTE</b>	<b>10</b>	<b>9</b>	<b>9.25</b>

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \*

The Public Safety Fund is abolished at the end of the fiscal year and folded back into the General Fund. The Industrial Park Debt Fund is abolished at the end of the fiscal year because the debt was retired.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2024-25	Rate or Amount Imposed This Year 2025-26	Rate or Amount Approved Next Year 2026-27
Permanent Rate Levy (rate limit _____ per \$1,000)	6.9383	6.9383	6.9383
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds		
Other Bonds		
Other Borrowings	\$1,079,695	
<b>Total</b>		

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.

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**RESOURCES**

**General**

(Fund)

**City of Elgin**

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	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	\$77,826.95	\$63,998.46	\$15,000.00	1 Available cash on hand* (cash basis) or	\$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			3
4	\$14,872.74	\$9,592.25	\$21,700.00	4 Interest	\$14,600.00			4
5				5 Transferred IN, from other funds				5
6				6 <b>OTHER RESOURCES</b>				6
7	\$160.00	\$420.00	\$500.00	7 Business Licenses	\$300.00			7
8	\$225.00	\$2,945.00	\$2,500.00	8 Zoning Fees	\$2,500.00			8
9	\$33,386.19	\$28,785.55	\$35,000.00	9 Liquor Excise Tax	\$32,000.00			9
10	\$1,196.75	\$1,095.74	\$1,200.00	10 Cigarette Tax	\$1,100.00			10
11	\$59,828.51	\$61,973.19	\$60,000.00	11 Electric Franchise Tax	\$60,000.00			11
12	\$30,729.86	\$36,250.54	\$35,000.00	12 Gas Franchise Tax	\$30,000.00			12
13	\$5,210.22	\$5,092.73	\$6,000.00	13 Telephone Franchise Tax	\$3,000.00			13
14	\$22,840.24	\$20,285.91	\$23,000.00	14 State Revenue Sharing	\$20,100.00			14
15	\$1,850.00	\$1,800.00	\$1,800.00	15 Hay Sales Revenue	\$2,600.00			15
16	\$2,661.61	\$41,279.22	\$17,200.00	16 Miscellaneous Income	\$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			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	\$0.00	\$0.00	29
30			\$500,000.00	30 Taxes estimated to be received	\$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 <b>TOTAL RESOURCES</b>	\$824,400.00	\$0.00	\$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 Detail LB31	\$ 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 TOTAL PERSONNEL SERVICES	\$ 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	\$ 84,800.00	11 Detail LB31	\$ 455,400.00			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	\$ 84,800.00	27 TOTAL MATERIALS AND SERVICES	\$ 455,400.00	\$ -	\$ -	27
28				28 CAPITAL OUTLAY				28
29	\$ 10,000.00			29 Detail LB31	\$ 2,000.00			29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	\$ 10,000.00	\$ -	\$ -	35 TOTAL CAPITAL OUTLAY	\$ 2,000.00	\$ -	\$ -	35
36	\$ 341,435.32	\$ 263,468.57	\$ 251,800.00	36 ORGANIZATIONAL UNIT / ACTIVITY TOTAL	\$ 676,400.00	\$ -	\$ -	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)

1	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-27			1
	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				PERSONNEL SERVICES NOT ALLOCATED				1
2								2
3								3
4	\$ -	\$ -	\$ -	<b>TOTAL PERSONNEL SERVICES</b>	\$ -	\$ -	\$ -	4
5				<b>Total Full-Time Equivalent (FTE)</b>				5
6				MATERIALS AND SERVICES NOT ALLOCATED				6
7								7
8								8
9	\$ -	\$ -	\$ -	<b>TOTAL MATERIALS AND SERVICES</b>	\$ -	\$ -	\$ -	9
10				CAPITAL OUTLAY NOT ALLOCATED				10
11								11
12								12
13	\$ -	\$ -	\$ -	<b>TOTAL CAPITAL OUTLAY</b>	\$ -	\$ -	\$ -	13
14				DEBT SERVICE				14
15			\$ 14,211.06					15
16		\$ 17,800.00						16
17	\$ -	\$ 17,800.00	\$ 14,211.06	<b>TOTAL DEBT SERVICE</b>	\$ -	\$ -	\$ -	17
18				SPECIAL PAYMENTS				18
19								19
20								20
21	\$ -	\$ -	\$ -	<b>TOTAL SPECIAL PAYMENTS</b>	\$ -	\$ -	\$ -	21
22				INTERFUND TRANSFERS				22
23	\$ 73,500.00	\$ 65,000.00	\$ 75,000.00	Transfer to Library Fund	\$ 90,000.00			23
24				Transfer to Solid Waste Fund				24
25	\$ 335,000.00	\$ 395,000.00	\$ 330,000.00	Transfer to Public Safety Fund				25
26	\$ 10,000.00			Transfer to Property Fund				26
27		\$ 12,000.00	\$ 23,000.00	Transfer to EMS Equipment Reserve Fund				27
28	\$ 418,500.00	\$ 472,000.00	\$ 428,000.00	<b>TOTAL INTERFUND TRANSFERS</b>	\$ 90,000.00	\$ -	\$ -	28
29			\$ 15,000.00	OPERATING CONTINGENCY				29
30				RESERVED FOR FUTURE EXPENDITURE				30
31			\$ 36,888.94	UNAPPROPRIATED ENDING BALANCE	\$ 58,000.00			31
32	\$ 418,500.00	\$ 489,800.00	\$ 494,100.00	<b>Total Requirements NOT ALLOCATED</b>	\$ 148,000.00	\$ -	\$ -	32
33	\$ 341,435.32	\$ 263,468.57	\$ 251,800.00	Total Requirements for ALL Org.Units/Programs within fund	\$ 676,400.00			33
34	\$ 63,998.46	\$ 52,546.68		Ending balance (prior years)				34
35	\$ 823,933.78	\$ 805,815.25	\$ 745,900.00	<b>TOTAL REQUIREMENTS</b>	\$ 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		1	
2	\$46,748.70	\$45,114.81	\$40,000.00	2	PS Personnel Benefits	\$58,000.00		2	
3	\$426.02	\$434.16	\$500.00	3	MS City Council Travel	\$500.00		3	
4	\$5,000.00		\$1,500.00	4	MS Donations/Scholarship	\$5,000.00		4	
5	\$600.00	\$130.00	\$500.00	5	MS City Council Training	\$500.00		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		7	
8	\$3,000.00	\$2,479.17	\$3,000.00	8	MS Copier Lease	\$3,200.00		8	
9	\$11,928.65	\$18,338.00	\$15,000.00	9	MS Professional Services	\$15,000.00		9	
10	\$19,049.88	\$20,300.00	\$21,000.00	10	MS Audit Services	\$20,000.00		10	
11	\$474.80	\$249.00	\$500.00	11	MS Computer Services	\$500.00		11	
12	\$5,791.04	\$4,329.52	\$5,000.00	12	MS Communication Expense	\$5,500.00		12	
13	\$2,500.00	\$258.55	\$2,500.00	13	MS Travel Expense	\$2,500.00		13	
14	\$1,000.00	\$1,677.75	\$1,000.00	14	MS Advertising	\$1,000.00		14	
15	\$250.00	\$1,897.38	\$2,500.00	15	MS Administration Training	\$3,000.00		15	
16	\$1,000.00	\$967.35	\$1,000.00	16	MS Dues, Subscriptions, & Memberships	\$1,000.00		16	
17	\$473.47	\$17,109.46	\$500.00	17	MS Misc	\$500.00		17	
18	\$9,976.81	\$101.01	\$10,000.00	18	MS Unemployment	\$10,000.00		18	
19	\$1,200.10	\$1,504.55	\$1,200.00	19	MS Fees & Service Charges	\$1,200.00		19	
20	\$13,072.21	\$12,280.69	\$14,000.00	20	MS Insurance	\$16,000.00		20	
21	\$3,000.00	\$3,168.23	\$3,000.00	21	MS Software	\$4,000.00		21	
22				22	MS Legal Services	\$10,000.00		22	
23				23	MS Abatement	\$20,000.00		23	
24				24	MS Law Enforcement Contract	\$333,650.00		24	
25	\$999.61	\$0.00	\$1,000.00	25	MS Planning	\$1,000.00		25	
26				26	CO Ordinance Equipment	\$2,000.00		26	
27	\$73,500.00	\$65,000.00	\$75,000.00	27	<b>IF - Library</b>	\$90,000.00		27	
28		\$12,000.00	\$23,000.00	28	<b>IF - EMS</b>			28	
29	\$335,000.00	\$395,000.00	\$330,000.00	29	IF - Public Safety			29	
30			\$14,211.06	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	<b>Total full time equivalent (FTE)*</b>	2.5		38	
39	\$62,998.46	\$51,546.68		39	Ending balance (prior years)			39	
40			\$36,888.94	40	<b>Unappropriated ending fund balance</b>	\$58,000.00		40	
41	\$832,933.78	\$804,815.25	\$745,900.00	41	<b>Total requirements</b>	\$824,400.00	\$0.00	\$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		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		6	
7	\$ 250,000.00		\$ 450,000.00	7	Grants			\$ 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	\$ -	\$ -	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	<b>TOTAL RESOURCES</b>			\$ 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		16	
17	\$ 123,403.97	\$ 129,099.87	\$ 145,550.00	17	PW	MS	Detail LB 31	\$ 145,550.00		17	
18	\$ 415,757.63	\$ 62,459.41	\$ 526,400.00	18	PW	CO	Detail LB 31	\$ 351,400.00		18	
19	\$ 96,000.00	\$ 89,013.26	\$ 96,000.00	19	PW	DS	City Hall and Public Works Sho	\$ 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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 100,950.00		30	
31	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 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		1
2	\$ 4,963.26	\$ 3,644.55	\$ 6,500.00	2 MS Utilities: City Shop	\$ 6,500.00		2
3	\$ 5,000.00	\$ 5,456.18	\$ 6,500.00	3 MS Utilities: City Hall	\$ 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		5
6	\$ 925.56	\$ 1,000.00	\$ 1,000.00	6 MS Repairs & Maintenance: City Shop	\$ 1,000.00		6
7	\$ 990.74	\$ 566.92	\$ 1,000.00	7 MS Repairs & Maintenance: City Hall	\$ 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		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		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		14
15	\$ 2,000.00	\$ 557.50	\$ 2,000.00	15 MS Repairs & Maint: Sewer Systems	\$ 2,000.00		15
16	\$ 12,995.23	\$ 11,481.39	\$ 14,000.00	16 MS Utilities: Sewer	\$ 14,000.00		16
17	\$ 445.18		\$ 1,500.00	17 MS Utilities: Dump	\$ 1,500.00		17
18	\$ 2,231.87	\$ 2,500.00	\$ 2,500.00	18 MS Repairs & Maint: Dump	\$ 2,500.00		18
19	\$ 2,500.00	\$ 4,711.00	\$ 2,500.00	19 MS Repairs & Maint: Streets & Storm	\$ 2,500.00		19
20	\$ 6,641.85	\$ 5,998.46	\$ 10,000.00	20 MS Repairs & Maint: Municipal Vehicles	\$ 10,000.00		20
21	\$ 6,738.04	\$ 3,478.72	\$ 10,000.00	21 MS Repairs & Maint: Municipal Equipment	\$ 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		25
26	\$ 498.79	\$ 245.30	\$ 500.00	26 MS Repairs & Maint: Library	\$ 500.00		26
27	\$ 762.81	\$ 811.41	\$ 1,500.00	27 MS Utilities: Witty Park	\$ 1,500.00		27
28	\$ 76.77	\$ 53.00	\$ 200.00	28 MS Repairs & Maint: Witty Park	\$ 200.00		28
29		\$ 250.00	\$ 250.00	29 CO Improvements: City Shop	\$ 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		32
33			\$ 60,000.00	33 CO Culvert Project			33
34			\$ 200,000.00	34 CO Street Sweeper	\$ 30,000.00		34
35	\$ 500.00	\$ 322.66	\$ 500.00	35 CO Improvements: City Hall	\$ 500.00		35
36	\$ 500.00	\$ 425.00	\$ 500.00	36 CO Improvements: Street Lights	\$ 500.00		36
37	\$ 9,493.50			37 CO Stampede Hall Professional Services			37
38	\$ 405,000.00		\$ 250,000.00	38 CO Small Cities Allotment Project	\$ 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		42
43	\$ 109,923.98	\$ 103,893.37	\$ 111,000.00	43 DS & PS Detail LB10	\$ 105,500.00		43
44				44			44
45				45			45
46				46			46
47				47			47
48	0.2	0.2	0.2	48 <b>Total full time equivalent (FTE)*</b>	0.2		48
49	\$ 31,691.55	\$ 19,238.90		49 Ending balance (prior years)			49
50			\$ 11,550.00	50 <b>Unappropriated ending fund balance</b>	\$ 100,950.00		50
51	\$ 680,777.13	\$ 314,691.55	\$ 794,500.00	51 <b>Total requirements</b>	\$ 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 <b>RESOURCES AND REQUIREMENTS</b>	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	<b>RESOURCES</b>			1				
2	\$15,270.36	\$7,512.80	2	Cash on hand * (cash basis), or	\$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			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	\$0.00	\$0.00	10			
11			11	Taxes estimated to be received				11			
12			12	Taxes collected in year levied				12			
13	<b>\$50,270.36</b>	<b>\$39,512.80</b>	<b>\$43,000.00</b>	13	<b>TOTAL RESOURCES</b>			<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	13
14				14	<b>REQUIREMENTS **</b>						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		<b>-\$3,244.76</b>		29	Ending balance (prior years)						29
30			\$0.00	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$3,000.00			30
31	<b>\$42,757.56</b>	<b>\$39,512.80</b>	<b>\$43,000.00</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	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			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			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	\$0.00	\$0.00	10			
11			11	Taxes estimated to be received				11			
12			12	Taxes collected in year levied				12			
13	<b>\$8,972.84</b>	<b>\$7,669.58</b>	<b>\$6,650.00</b>	13	<b>TOTAL RESOURCES</b>			<b>\$11,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	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			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			30
31	<b>\$7,003.26</b>	<b>\$7,669.58</b>	<b>\$6,560.00</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>\$11,700.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	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**

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			\$16,700.00		2		
3			3	Working Capital (accrual basis)					3		
4			4	Previously levied taxes estimated to be received					4		
5			5	Interest					5		
6	\$73,500.00	\$65,000.00	6	Transferred IN, from other funds			\$90,000.00		6		
7	\$13,338.00	\$10,064.00	7	Grants			\$9,300.00		7		
8	\$464.90	\$523.65	8	Fees			\$350.00		8		
9	\$600.00	\$108.82	9	Donations			\$500.00		9		
10	\$93,924.36	\$80,287.63	10	Total Resources, except taxes to be levied			\$116,850.00	\$0.00	\$0.00	10	
11			11	Taxes estimated to be received						11	
12			12	Taxes collected in year levied						12	
13	<b>\$93,924.36</b>	<b>\$80,287.63</b>	<b>\$84,550.00</b>	13	<b>TOTAL RESOURCES</b>			<b>\$116,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	13
14				14	REQUIREMENTS **						14
15				15	Org Unit or Prog & Activity	Object Classification	Detail				15
16	\$37,608.37	\$33,659.30	\$35,000.00	16	Library	PS	Wages	\$50,000.00			16
17	\$20,448.59	\$14,430.71	\$15,000.00	17	Library	PS	Benefits	\$15,000.00			17
18	\$6,500.00	\$6,500.00	\$6,500.00	18	Library	MS	Insurance	\$6,500.00			18
19	\$300.00	\$134.26	\$750.00	19	Library	MS	Consumable Supplies	\$750.00			19
20		\$878.72	\$3,500.00	20	Library	MS	Office Equipment: Non-Capital	\$3,500.00			20
21	\$2,222.73	\$574.15	\$2,500.00	21	Library	MS	New Books	\$2,500.00			21
22	\$108.61		\$200.00	22	Library	MS	Office Supplies	\$200.00			22
23	\$3,645.86	\$3,586.51	\$5,200.00	23	Library	MS	Dues, Memberships, Travel, & Subscriptions	\$5,200.00			23
24	\$1,826.29	\$1,886.82	\$1,900.00	24	Library	MS	Communications	\$1,900.00			24
25	\$100.00		\$100.00	25	Library	MS	Advertising	\$100.00			25
26			\$100.00	26	Library	MS	Postage	\$100.00			26
27	\$29.29	\$40.44	\$2,100.00	27	Library	MS	Fees & Charges	\$2,100.00			27
28	\$250.00		\$250.00	28	Library	MS	Miscellaneous	\$250.00			28
29	\$386.17	\$621.60	\$750.00	29	Library	MS	Prizes/Gifts	\$750.00			29
30	\$4,407.29	\$3,141.61	\$3,300.00	30	Library	MS	Grant Expenditures	\$9,300.00			30
31	\$500.00	\$99.99	\$100.00	31	Library	MS	Software	\$100.00			31
32	\$500.00	\$22.91	\$500.00	32	Library	MS	Repairs & Maintenance: Equipment	\$500.00			32
33	\$12,000.00	\$3,000.00	\$5,400.00	33	Library	IF	Property Fund	\$5,400.00			33
34	\$3,091.16	\$11,710.61		34	Ending balance (prior years)						34
35			\$1,400.00	35	UNAPPROPRIATED ENDING FUND BALANCE			\$12,700.00			35
36	<b>\$93,924.36</b>	<b>\$80,287.63</b>	<b>\$84,550.00</b>	36	<b>TOTAL REQUIREMENTS</b>			<b>\$116,850.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	36

\*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		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		6			
7	\$ 69,317.26	\$ 68,976.06	\$ 80,000.00	7	Calls For Service BLS	\$ 66,000.00		7			
8	\$ 50,784.54	\$ 45,633.83	\$ 50,000.00	8	Calls For Service ALS	\$ 34,600.00		8			
9	\$ 500.00	\$ 18,473.00	\$ 5,000.00	9	Miscellaneous	\$ 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	\$ -	\$ -	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	<b>TOTAL RESOURCES</b>	\$ 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	16		
17	\$ 79,462.82	\$ 73,644.49	\$ 78,000.00	17	Ambulance	MS	Detail LB31	\$ 75,550.00	17		
18	\$ 35,000.00	\$ 20,000.00	\$ 20,000.00	18	Ambulance	IF	Transfer to EMS Equipment Reser	\$ 2,000.00	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	\$ 23,941.77	\$ 24,796.46		29	Ending balance (prior years)				29		
30			\$ 22,400.00	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 7,050.00	30		
31	\$ 181,814.91	\$ 157,024.66	\$ 163,400.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 128,600.00	\$ -	\$ -	31

\*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		1	
2			\$250.00	2	MS Office Equipment: Non-Capital	\$250.00		2	
3	\$1,998.47	\$1,571.73	\$2,000.00	3	MS Communications Expense	\$500.00		3	
4	\$401.05		\$750.00	4	MS Travel	\$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		6	
7	\$466.63	\$961.81	\$1,000.00	7	MS Fees And Charges	\$1,000.00		7	
8	\$2,500.00	\$3,400.00	\$3,400.00	8	MS Insurance	\$3,400.00		8	
9	\$1,150.60	\$50.00	\$3,300.00	9	MS Training	\$6,600.00		9	
10	\$2,330.00	\$3,330.00	\$2,500.00	10	MS Garage Lease Payments	\$3,300.00		10	
11	\$5,587.53	\$6,101.07	\$6,500.00	11	MS Systems Design Contracted Services	\$6,500.00		11	
12	\$29,229.56	\$16,193.44	\$31,500.00	12	MS ALS CONTRACTED SERVICES	\$28,500.00		12	
13	\$809.48	\$826.00	\$1,000.00	13	MS Uniforms	\$1,000.00		13	
14	\$11,518.59	\$31,532.27	\$13,000.00	14	MS Medical Supplies	\$13,000.00		14	
15	\$3,088.17	\$2,088.40	\$3,000.00	15	MS Fuel	\$3,000.00		15	
16	\$417.03	\$1,049.98	\$1,500.00	16	MS Repair & Maintenance: Equipment	\$750.00		16	
17	\$849.06	\$760.29	\$1,500.00	17	MS Repair & Maintenance: Vehicle	\$1,500.00		17	
18	\$1,648.46	\$4,093.72	\$3,500.00	18	MS Software	\$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		20	
21	\$35,000.00	\$20,000.00	\$20,000.00	21	IF Detail LB10	\$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	<b>Total full time equivalent (FTE)*</b>			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		40	
41	\$181,814.91	\$155,352.87	\$163,400.00	41	<b>Total requirements</b>	\$128,900.00	\$0.00	\$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			7		
8		\$ 165,591.00	\$ 603,000.00	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	\$ 3,098,000.00	10	Total Resources, except taxes to be levied	\$ 2,495,000.00	\$ -	\$ -	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	\$ 1,248,482.29	\$ 166,908.43	\$ 3,098,000.00	13	<b>TOTAL RESOURCES</b>	\$ 2,495,000.00	\$ -	\$ -	13		
14				14	<b>REQUIREMENTS **</b>				14		
15				15	Org Unit or Prog & Activity	Object Classification	Detail			15	
16	\$ 754,485.84		\$ 2,495,000.00	16	Public Works	CO	CDBG Phase 1 (Business OR P21012)	\$ 2,495,000.00		16	
17	\$ 492,679.02	\$ 100,500.00	\$ 603,000.00	17	Public Works	MS	CDBG Phase 1 Design			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	\$ 1,317.43	\$ 66,408.43		29	Ending balance (prior years)					29	
30			\$ -	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ -		30	
31	\$ 1,248,482.29	\$ 166,908.43	\$ 3,098,000.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 2,495,000.00	\$ -	\$ -	31

\*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		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		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		7	
8	\$ 84,915.86	\$ 85,200.63	\$ 85,850.00	8	Street User Fee			\$ 85,850.00		8	
9	\$ 5,588.50		\$ 9,500.00	9	Miscellaneous			\$ 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	\$ -	\$ -	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	<b>TOTAL RESOURCES</b>			\$ 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		16	
17		\$ 3,079.24	\$ 4,000.00	17	Public Works	PS	Over Time Wages	\$ 4,000.00		17	
18	\$ 35,356.26	\$ 28,407.57	\$ 33,000.00	18	Public Works	PS	Personnel Benefits	\$ 33,000.00		18	
19	\$ 69,401.56	\$ 70,035.74	\$ 79,750.00	19	Public Works	MS	Detail LB31	\$ 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		20	
21	\$ 47,000.00	\$ 25,000.00	\$ 15,000.00	21	Public Works	IF	Transfer to Property Fund	\$ 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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 35,050.00		30	
31	\$ 261,145.82	\$ 236,556.01	\$ 258,900.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 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	
2	\$ 117.50		\$ 150.00	2 MS Office Supplies	\$ 150.00			2	
3	\$ 6,454.06	\$ 3,684.71	\$ 8,000.00	3 MS Fuel	\$ 8,000.00			3	
4	\$ 9,623.42	\$ 9,927.31	\$ 10,000.00	4 MS Materials for Inventory	\$ 10,000.00			4	
5	\$ 19,971.72	\$ 19,674.12	\$ 20,000.00	5 MS Contracted Services	\$ 30,000.00			5	
6	\$ 3,000.00	\$ 2,804.95	\$ 3,000.00	6 MS Communications Expense	\$ 3,000.00			6	
7	\$ 1,500.00		\$ 1,500.00	7 MS Travel	\$ 1,500.00			7	
8	\$ 5,000.00	\$ 6,750.00	\$ 6,750.00	8 MS Insurance	\$ 6,750.00			8	
9	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00	9 MS Training	\$ 2,000.00			9	
10	\$ 4,877.81	\$ 4,972.15	\$ 5,000.00	10 MS Fees & Charges	\$ 5,000.00			10	
11	\$ 3,812.75	\$ 4,102.25	\$ 6,000.00	11 MS Small Tools & Minor Equipment	\$ 6,000.00			11	
12	\$ 3,994.00	\$ 4,529.27	\$ 5,000.00	12 MS Equipment Rental	\$ 5,000.00			12	
13	\$ 3,967.42	\$ 4,776.22	\$ 5,000.00	13 MS Street/Sidewalk Consumables	\$ 5,000.00			13	
14	\$ 3,000.00	\$ 3,620.26	\$ 5,000.00	14 MS Sign Repairs	\$ 5,000.00			14	
15	\$ 989.15	\$ 269.00	\$ 250.00	15 MS Miscellaneous Expenses	\$ 250.00			15	
16	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	16 MS Office Equipment: Software	\$ 1,000.00			16	
17	\$ 143,051.27	\$ 146,998.55	\$ 149,000.00	17 PS Detail LB10	\$ 155,000.00			17	
18	\$ 48,000.00	\$ 26,000.00	\$ 16,000.00	18 IF Detail LB10	\$ 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				33	<b>Total full time equivalent (FTE)*</b>			33	
34	\$ 692.99	\$ (6,478.28)		34	Ending balance (prior years)			34	
35			\$ 14,150.00	35	<b>Unappropriated ending fund balance</b>	\$ 35,050.00		35	
36	\$ 261,145.82	\$ 236,556.01	\$ 258,900.00	36	<b>Total requirements</b>	\$ 305,800.00	\$ -	\$ -	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 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		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	\$0.00	\$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	<b>TOTAL RESOURCES</b>			\$300.00	\$0.00	\$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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$300.00			30
31	\$289.77	\$289.77	\$300.00	31	<b>TOTAL REQUIREMENTS</b>			\$300.00	\$0.00	\$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

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

\*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			1
2	\$ 3,461.70	\$ 3,889.96	\$ 3,500.00	2 MS Communications Expense	\$ 3,500.00			2
3	\$ 1,102.40	\$ 1,727.40	\$ 2,500.00	3 MS Travel	\$ 2,500.00			3
4	\$ 1,639.00	\$ 604.42	\$ 1,650.00	4 MS Advertising	\$ 1,650.00			4
5	\$ 3,036.95	\$ 718.00	\$ 3,500.00	5 MS Training	\$ 3,500.00			5
6	\$ 1,970.17	\$ 821.60	\$ 2,000.00	6 MS Miscellaneous Expense	\$ 2,000.00			6
7	\$ 13,983.36	\$ 11,630.47	\$ 11,500.00	7 MS Fees & Charges	\$ 11,500.00			7
8	\$ 660.58	\$ 562.43	\$ 800.00	8 MS Dues, Memberships & Subscriptions	\$ 800.00			8
9	\$ 24,000.00	\$ 32,300.00	\$ 32,300.00	9 MS Insurance	\$ 32,300.00			9
10	\$ 19,126.50	\$ 17,248.26	\$ 17,500.00	10 MS Service Parts & Consumables	\$ 17,500.00			10
11	\$ 9,939.33	\$ 6,966.75	\$ 10,000.00	11 MS Small Tools & Minor Equipment	\$ 10,000.00			11
12	\$ 3,500.00	\$ 1,887.46	\$ 3,500.00	12 MS Equipment Rental	\$ 3,500.00			12
13	\$ 5,986.80	\$ 3,956.93	\$ 6,000.00	13 MS Fuel	\$ 6,000.00			13
14	\$ 14,999.21	\$ 13,437.91	\$ 15,000.00	14 MS Lab Testing	\$ 15,000.00			14
15	\$ 5,999.31	\$ 6,000.00	\$ 6,000.00	15 MS Office Equipment: Software	\$ 6,000.00			15
16			\$ 500.00	16 MS Office Equipment	\$ 500.00			16
17	\$ 164,223.66	\$ 175,551.28	\$ 180,500.00	17 PS Detail LB10	\$ 185,500.00			17
18	\$ 260,500.00	\$ 199,500.00	\$ 228,300.00	18 IF Detail LB10	\$ 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 <b>Total full time equivalent (FTE)*</b>	1.66			33
34	\$ (12,406.34)	\$ 14,079.95		34 Ending balance (prior years)				34
35			\$ 21,650.00	35 <b>Unappropriated ending fund balance</b>	\$ 78,100.00			35
36	\$ 531,722.63	\$ 500,882.82	\$ 556,700.00	36 <b>Total requirements</b>	\$ 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
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	\$ -	\$ -	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	<b>TOTAL RESOURCES</b>	2900	0	0	13
14				14	<b>REQUIREMENTS **</b>				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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	\$ 2,900.00			30
31	\$ 2,874.21	\$ 2,874.21	\$ 2,900.00	31	<b>TOTAL REQUIREMENTS</b>	\$ 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		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		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	\$ -	\$ -	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	<b>TOTAL RESOURCES</b>			\$ 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		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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 50.00		30	
31	\$ 43,919.95	\$ 43,919.95	\$ 37,900.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 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	2	Cash on hand * (cash basis), or	\$ 75,000.00		2			
3			3	Working Capital (accrual basis)			3			
4	\$ 413,447.12	\$ 436,607.28	4	Sewer Service Revenue	\$ 435,000.00		4			
5	\$ 8,380.00	\$ 8,070.00	5	Sewer Late Fees	\$ 11,000.00		5			
6	\$ 5,400.00	\$ 5,400.00	6	Sewer Tap Fees	\$ 7,200.00		6			
7		\$ 50.00	7	Interest	\$ 50.00		7			
8	\$ 9,945.00	\$ 449.81	8	Miscellaneous Revenue	\$ 1,000.00		8			
9			9				9			
10	\$ 475,532.16	\$ 484,744.94	10	Total Resources, except taxes to be levied	\$ 529,250.00	\$ -	\$ -	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	\$ 475,532.16	\$ 484,744.94	13	<b>TOTAL RESOURCES</b>	\$ 529,250.00	\$ -	\$ -	13		
14			14	REQUIREMENTS **			14			
15			15	Org Unit or Prog & Activity	Object Classification	Detail		15		
16	\$ 124,766.46	\$ 138,808.91	16	Public Works	PS	Sewer Wages		16		
17	\$ 13,752.19	\$ 7,519.84	17	Public Works	PS	Over Time Wages		17		
18	\$ 5,591.64	\$ 8,876.38	18	Public Works	PS	On Call Wages		18		
19	\$ 50,933.78	\$ 39,807.95	19	Public Works	PS	Personnel Benefits		19		
20	\$ 98,670.24	\$ 106,164.20	20	Public Works	MS	Detail LB31		20		
21	\$ 116,100.00	\$ 130,000.00	21	Public Works	IF	Transfer Out To Property Fund		21		
22	\$ 1,000.00	\$ 1,000.00	22	Public Works	IF	Transfer Out To PWEquip Reserve Fund		22		
23	\$ 10,500.00	\$ 10,500.00	23	Public Works	IF	Transfer Out To Industrial Park Debt Fund		23		
24	\$ 20,000.00	\$ 30,000.00	24	Public Works	IF	Transfer Out To Public Safety Fund		24		
25			25					25		
26			26					26		
27			27					27		
28			28					28		
29	\$ 34,217.85	\$ 12,067.66	29	Ending balance (prior years)				29		
30		\$ 26,300.00	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 76,800.00	30		
31	\$ 475,532.16	\$ 484,744.94	31	<b>TOTAL REQUIREMENTS</b>			\$ 529,250.00	\$ -	\$ -	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.

**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			1
2	\$ 3,150.00	\$ 3,578.02	\$ 3,150.00	2 MS Communications Expense	\$ 3,150.00			2
3			\$ 2,500.00	3 MS Travel	\$ 2,500.00			3
4	\$ 1,640.00	\$ 1,407.53	\$ 1,650.00	4 MS Advertising	\$ 1,650.00			4
5	\$ 2,122.37	\$ 1,698.33	\$ 2,500.00	5 MS Training	\$ 2,500.00			5
6	\$ 1,000.00	\$ 110.25	\$ 1,000.00	6 MS Miscellaneous Expense	\$ 1,000.00			6
7	\$ 6,999.10	\$ 7,544.18	\$ 6,000.00	7 MS Fees & Charges	\$ 6,000.00			7
8	\$ 422.47	\$ 463.09	\$ 500.00	8 MS Dues, Memberships & Subscriptions	\$ 500.00			8
9	\$ 17,500.00	\$ 23,550.00	\$ 23,550.00	9 MS Insurance	\$ 23,550.00			9
10	\$ 15,000.00	\$ 14,871.11	\$ 12,000.00	10 MS Service Consumables	\$ 12,000.00			10
11	\$ 14,997.60	\$ 14,880.47	\$ 15,000.00	11 MS WWTP Chemicals	\$ 15,000.00			11
12	\$ 9,531.14	\$ 8,491.75	\$ 10,000.00	12 MS Small Tools & Minor Equipment	\$ 10,000.00			12
13	\$ 2,986.97	\$ 3,100.00	\$ 3,000.00	13 MS Equipment Rental	\$ 3,000.00			13
14	\$ 3,465.84	\$ 4,461.11	\$ 5,500.00	14 MS Contracted Services: Sewer Utility	\$ 5,500.00			14
15	\$ 6,066.88	\$ 4,626.74	\$ 6,500.00	15 MS Fuel	\$ 6,500.00			15
16	\$ 11,999.26	\$ 14,956.41	\$ 15,000.00	16 MS Lab Testing	\$ 15,000.00			16
17	\$ 1,100.00	\$ 1,636.61	\$ 1,100.00	17 MS Office Equipment: Software	\$ 1,100.00			17
18	\$ 195,044.07	\$ 195,013.08	\$ 197,000.00	18 PS Detail LB10	\$ 202,000.00			18
19	\$ 147,600.00	\$ 171,500.00	\$ 181,500.00	19 IF Detail LB10	\$ 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 <b>Total full time equivalent (FTE)*</b>	1.66			33
34	\$ 34,217.85	\$ 12,067.66		34 Ending balance (prior years)				34
35			\$ 26,300.00	35 <b>Unappropriated ending fund balance</b>	\$ 76,800.00			35
36	\$ 475,532.16	\$ 484,744.94	\$ 514,250.00	36 <b>Total requirements</b>	\$ 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			Adopted Budget This Year 2025-26	DESCRIPTION <b>RESOURCES AND REQUIREMENTS</b>	Budget for Next Year 20__ - __						
Actual		Proposed By Budget Officer			Approved By Budget Committee	Adopted By Governing Body					
Second Preceding Year 2023-24	First Preceding Year 2024-25										
1				1	<b>RESOURCES</b>			1			
2	\$20,941.60	\$20,941.60	\$29,950.00	2	Cash on hand * (cash basis), or	\$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	\$0.00	\$0.00	10		
11				11	Taxes estimated to be received				11		
12				12	Taxes collected in year levied				12		
13	<b>\$20,941.60</b>	<b>\$20,941.60</b>	<b>\$29,950.00</b>	13	<b>TOTAL RESOURCES</b>			<b>\$20,950.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	13
14				14	<b>REQUIREMENTS **</b>						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	\$20,941.60	\$20,941.60		29	Ending balance (prior years)						29
30			\$20,950.00	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$20,950.00			30
31	<b>\$20,941.60</b>	<b>\$20,941.60</b>	<b>\$20,950.00</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>\$20,950.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	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			2
3	\$ 15,624.67	\$ 13,858.83	\$ 12,300.00	3	Overnight Fees			\$ 16,000.00			3
4	\$ 133,506.59	\$ 103,462.75	\$ 103,100.00	4	Monthly Space Rental			\$ 100,000.00			4
5	\$ 15,622.95	\$ 7,464.36	\$ 7,700.00	5	Weekly Space Rental			\$ 17,000.00			5
6	\$ 793.00	\$ 1,157.37	\$ 1,400.00	6	Shower Fees			\$ 1,000.00			6
7	\$ 3,623.00	\$ 2,799.00	\$ 3,000.00	7	Laundry Fees			\$ 4,000.00			7
8	\$ 229.20	\$ 1,024.77	\$ 1,000.00	8	Miscellaneous Income			\$ 1,000.00			8
9	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	9	Contracted Services			\$ 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	\$ -	\$ -	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	\$ -	\$ -	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			16
17	\$ 7,138.74	\$ 4,159.10	\$ 4,100.00	17	Parks & Rec	PS	Overtime Wages	\$ 4,100.00			17
18	\$ 6,164.45	\$ 8,493.17	\$ 7,000.00	18	Parks & Rec	PS	On Call Wages	\$ 7,000.00			18
19	\$ 18,845.55	\$ 21,765.54	\$ 23,000.00	19	Parks & Rec	PS	Benefits	\$ 23,000.00			19
20	\$ 72,963.16	\$ 73,046.38	\$ 70,550.00	20	Parks & Rec	MS	Detail LB31	\$ 58,700.00			20
21	\$ 9,074.49	\$ 1,087.15	\$ 10,000.00	21	Parks & Rec	CO	Park Upgrades	\$ 10,000.00			21
22	\$ 115,000.00			22	Parks & Rec	IF	Transfer Out to Public Safety				22
23				23	Parks & Rec	IF	Transfer Out to Ambulance Fund	\$ 3,000.00			23
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)						29
30			\$ 9,550.00	30	UNAPPROPRIATED ENDING FUND BALANCE			\$ 33,350.00			30
31	\$ 316,555.34	\$ 166,306.29	\$ 162,200.00	31	TOTAL REQUIREMENTS			\$ 189,150.00	\$ -	\$ -	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**

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			1
2	\$ 9,423.26	\$ 1,188.42	\$ 1,700.00	2 MS Insurance	\$ 1,700.00			2
3	\$ 161.28	\$ 156.39	\$ 150.00	3 MS Office Supplies	\$ 150.00			3
4	\$ 1,925.68	\$ 528.96	\$ 300.00	4 MS Service Consumables	\$ 300.00			4
5	\$ 281.63		\$ 500.00	5 MS Fuel	\$ 500.00			5
6	\$ 11,000.00	\$ 9,990.88	\$ 10,800.00	6 MS Communications Expense	\$ 8,500.00			6
7				7 MS Travel				7
8	\$ 7,000.00	\$ 5,668.00	\$ 10,000.00	8 <b>MS Advertising</b>	\$ 10,000.00			8
9	\$ 2,089.99	\$ 1,823.92	\$ 1,700.00	9 <b>MS Software</b>	\$ 1,900.00			9
10	\$ 32,678.95	\$ 29,376.47	\$ 28,950.00	10 MS Utilities Expense	\$ 27,850.00			10
11	\$ 241.71	\$ 2,211.41	\$ 2,100.00	11 MS Repairs & Maintenance: Equipment	\$ 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			13
14	\$ 450.00	\$ 378.09	\$ 400.00	14 MS Dues, Memberships & Subscriptions	\$ 250.00			14
15				15 MS Training				15
16	\$ 476.49	\$ 1,784.36	\$ 350.00	16 MS Miscellaneous Expense	\$ 300.00			16
17	\$ 5,176.53	\$ 11,043.07	\$ 8,200.00	17 MS Fees & Charges	\$ 4,000.00			17
18	\$ 1,340.11	\$ 6,028.58	\$ 2,500.00	18 MS Lodging Taxes	\$ 1,500.00			18
19	\$ 92,978.48	\$ 84,135.43	\$ 72,100.00	19 PS Detail LB10	\$ 84,100.00			19
20	\$ 9,074.49	\$ 1,087.15	\$ 10,000.00	20 CO Detail LB10	\$ 10,000.00			20
21	\$ 115,000.00			21 IF Detail LB10	\$ 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	0.8	0.8	0.8	33 <b>Total full time equivalent (FTE)*</b>	0.8			33
34	\$ 26,539.21	\$ 8,037.33		34 Ending balance (prior years)				34
35			\$ 9,550.00	35 <b>Unappropriated ending fund balance</b>	\$ 33,350.00			35
36	\$ 316,555.34	\$ 166,306.29	\$ 162,200.00	36 <b>Total requirements</b>	\$ 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		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		6	
7	\$ 45,461.55	\$ 54,168.25	\$ 60,000.00	7	Solid Waste Revenue			\$ 60,000.00		7	
8	\$ 509.20	\$ 655.00	\$ 1,000.00	8	Sale of Scrap and Junk			\$ 1,000.00		8	
9		\$ 409.25	\$ 500.00	9	Miscellaneous			\$ 500.00		9	
10	\$ 56,341.96	\$ 66,708.83	\$ 88,800.00	10	Total Resources, except taxes to be levied			\$ 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	<b>TOTAL RESOURCES</b>			\$ 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		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		18	
19		\$ -	\$ 100.00	19	Public Works	MS	Office Equipment: Non-Capital	\$ 100.00		19	
20	\$ 963.00	\$ 931.00	\$ 1,100.00	20	Public Works	MS	Restroom Service	\$ 1,100.00		20	
21		\$ 174.50	\$ 50.00	21	Public Works	MS	Fees & Charges	\$ 50.00		21	
22	\$ 750.00	\$ 428.09	\$ 750.00	22	Public Works	MS	Dues, Subscriptions	\$ 750.00		22	
23	\$ 200.00	\$ 664.78	\$ 1,400.00	23	Public Works	MS	Software	\$ 1,400.00		23	
24	\$ 466.42	\$ 488.02	\$ 500.00	24	Public Works	MS	Miscellaneous Expense	\$ 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		27	
28				28						28	
29				29	Ending balance (prior years)					29	
30	\$ 3,427.52	\$ 13,946.92	\$ 14,900.00	30	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$ 25,600.00		30	
31	\$ 56,341.96	\$ 66,708.83	\$ 88,800.00	31	<b>TOTAL REQUIREMENTS</b>			\$ 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	<b>RESOURCES</b>				1		
2	\$19,582.03	\$21,304.03	2	Cash on hand * (cash basis), or	\$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			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	\$0.00	\$0.00	10		
11			11	Taxes estimated to be received				11		
12			12	Taxes collected in year levied				12		
13	<b>\$23,614.03</b>	<b>\$25,210.03</b>	13	<b>TOTAL RESOURCES</b>			<b>\$23,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	13
14			14	<b>REQUIREMENTS **</b>						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			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	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			\$20,000.00			30
31	<b>\$23,614.03</b>	<b>\$25,210.03</b>	31	<b>TOTAL REQUIREMENTS</b>			<b>\$23,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	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.