



City Council Agenda Item Report

FROM: Ryan Cummins, City Manager
Nicole Bredeweg, Treasurer/Finance Officer

MEETING DATE: March 18, 2026

SUBJECT: Budget Amendments for Fiscal Year 25-26

DESCRIPTION:

As the fiscal year progresses, staff is proposing the attached mid-year budget amendments. Highlights include:

- CIP timing adjustments
 - Blue Star Trail delayed
 - Maple St work partially occurring
 - DPW lot resurfacing partial
 - Village Square courts next fiscal year
 - Gravel roads / Park St timing changes
 - Sewer projects delayed or shifted
- CIP scope changes
 - Mary St repair added
 - Elizabeth St sewer improvements added
 - Blue Star gutter/shoulder work shifted
 - Water St gate valve work increased
 - Seawall and concrete boardwalk repairs increased
- Adjustments for actual activity
 - Holiday lighting
 - Elevator repairs
 - Drain assessment for Ferry Street project
 - Sheriff's Office contractual changes
 - Various operational expenditures
 - Some revenue adjustments
- Adjustments for anticipated activity
 - Contractual costs

- FOIA activity
 - Technology updates
 - Election expenses
- Grant and reimbursement adjustments
 - Full Maple Street grant received earlier than expected
 - Township share adjustments
 - School reimbursement for election costs

The amendments primarily reflect offsetting adjustments within each fund. The amended budget reflects less use of general fund balance.

LEGAL REVIEW:

The City Attorney will be available at your meeting to answer any questions you may have.

SAMPLE MOTION:

Motion to approve Resolution No.230323-B to amend the budget of the 2025/2026 general appropriations act.

**CITY OF SAUGATUCK
COUNTY OF ALLEGAN
STATE OF MICHIGAN**

RESOLUTION NO230323-B

**A RESOLUTION TO AMEND THE BUDGET OF THE 2025/2026 GENERAL
APPROPRIATIONS ACT**

Council Member _____, offered the following resolution and moved for its adoption, seconded by Council Member _____:

WHEREAS, in accordance with the Uniform Budgeting and Accounting Act, 1968 PA 2, as amended, the Budget Hearings of Local Governments Act, 1963 PA 43, and Chapter VII of the City Charter, the City Council of the City of Saugatuck established and approved the City's budget for fiscal year commencing July 1, 2025 and ending June 30, 2026; and

WHEREAS, the City Manager has recommended that said budget be amended based on new information now available; and

WHEREAS the Council is authorized by statute to amend the budget throughout the fiscal year as it becomes apparent that a deviation from the original general appropriations act is necessary; and

WHEREAS the Council is authorized to make additional appropriations during the fiscal year.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The City Council of the City of Saugatuck amends the 2025/2026 budget as follows:

GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 101 GENERAL FUND		
101-000-445.000	PENALTIES & INTEREST	5,000.00	Revenue
101-000-447.000	ADMINISTRATION FEE	13,000.00	Revenue
101-000-528.000	OTHER FEDERAL GRANTS	(1,300,000.00)	Revenue
101-000-579.000	GRANTS RECEIVED	(275,000.00)	Revenue
101-000-614.000	SCHOOL TAX COLLECTION FEE	(100.00)	Revenue
101-000-650.000	CHAIN FERRY FEES	700.00	Revenue
101-000-655.000	POLICE & ORDINANCE FEES	250.00	Revenue
101-000-665.000	INTEREST EARNED	100,000.00	Revenue
101-000-682.000	USE TAX & ELECTION FEES	2,500.00	Revenue
101-000-697.000	TRANSFER FROM FUND BAL.	(424,317.00)	Revenue
101-101-913.000	INSURANCE	(3,059.00)	Council
101-173-702.000	SALARY/WAGES	13,000.00	City Admin
101-173-900.000	PRINTING & PUBLISHING	500.00	City Admin

GL #	DESCRIPTION	Increase/(Decrease)	
101-173-910.000	INSURANCE	364.00	City Admin
101-173-970.000	CAPITAL OUTLAY	3,000.00	City Admin
101-215-727.000	OFFICE SUPPLIES	500.00	Clerk
101-215-803.000	LEGAL FEES	1,500.00	Clerk
101-215-820.000	ELECTIONS	(4,000.00)	Clerk
101-215-850.000	TELEPHONES	2,700.00	Clerk
101-253-727.000	OFFICE SUPPLIES	3,000.00	Finance
101-253-850.000	TELEPHONE	800.00	Finance
101-253-913.000	INSURANCE	690.00	Finance
101-262-702.000	SALARY/WAGES	4,000.00	Elections
101-262-720.000	FRINGE BENEFITS	400.00	Elections
101-262-727.000	OFFICE SUPPLIES	3,000.00	Elections
101-262-801.000	CONTRACTUAL SERVICES	3,500.00	Elections
101-262-803.000	LEGAL FEES	1,000.00	Elections
101-262-900.000	PRINTING & PUBLISHING	3,000.00	Elections
101-265-913.000	INSURANCE	(792.00)	City Hall
101-265-970.000	CAPITAL OUTLAY	43,000.00	City Hall
101-301-702.000	WAGES DEPUTIES	90,000.00	Sheriff
101-301-748.000	FUEL & OILS	(16,000.00)	Sheriff
101-301-946.000	EQUIPMENT RENTAL	(37,500.00)	Sheriff
101-441-801.000	CONTRACTUAL SERVICES	65,000.00	Public Works
101-441-805.000	HOLIDAY LIGHTING	8,000.00	Public Works
101-441-860.000	EDUCATIONAL TRAINING	4,000.00	Public Works
101-441-913.000	INSURANCE	1,862.00	Public Works
101-441-920.000	UTILITIES	1,000.00	Public Works
101-441-930.000	REPAIRS & MAINTENANCE	1,500.00	Public Works
101-441-945.000	CAPITAL OUTLAY	(1,850,000.00)	Public Works
101-441-960.000	SIGNS	(50,000.00)	Public Works
101-721-727.000	OFFICE SUPPLIES	500.00	Planning
101-721-850.000	TELEPHONE	700.00	Planning
101-721-908.000	DUES, FEES & PUBLICATIONS	700.00	Planning
101-721-913.000	INSURANCE	(934.00)	Planning
101-723-727.000	OFFICE SUPPLIES	500.00	HDC
101-730-801.000	CONTRACTUAL SERVICES	2,600.00	Harbor
101-730-931.000	WATERWAYS REPAIR	135,000.00	Harbor
101-751-801.000	CONTRACTUAL SERVICES	(20,000.00)	Parks
101-751-913.000	INSURANCE	101.00	Parks
101-751-970.000	CAPITAL OUTLAY	(70,000.00)	Parks
101-756-850.000	TELEPHONE	1,200.00	Oval
101-756-913.000	INSURANCE	2,301.00	Oval
101-756-960.000	SIGNS	2,000.00	Oval
101-965-998.202	TRANS TO MAJOR STREETS	(40,000.00)	Transfers
101-965-998.203	TRANS TO LOCAL STREETS	(175,000.00)	Transfers

GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 202 MAJOR STREETS		
202-000-665.000	INTEREST	7,000.00	Revenue
202-000-697.000	TRANS FROM FUND BALANCE	(17,000.00)	Revenue
202-000-699.000	DUE FROM LS & GF	(40,000.00)	Revenue
202-463-801.000	CONTRACTUAL SERVICES	(50,000.00)	Maintenance
202-464-702.000	SALARY/WAGES	(1,000.00)	Winter
202-464-727.000	SUPPLIES	1,000.00	Winter
	Fund 203 LOCAL STREETS		
203-000-539.001	STATE GRANT – MAPLE ST	125,000.00	Revenue
203-000-581.000	CONTRIB FROM LOCAL UNITS	(91,000.00)	Revenue
203-000-665.000	INTEREST	50,000.00	Revenue
203-000-697.000	FUND BALANCE	(431,500.00)	Revenue
203-000-699.000	DUE FROM OTHER FUNDS	(175,000.00)	Revenue
203-463-801.000	CONTRACTUAL SERVICES	(40,000.00)	Maintenance
203-463-970.000	CAPITAL OUTLAY	(492,000.00)	Maintenance
203-464-702.000	SALARY/WAGES	2,000.00	Winter
203-464-720.000	FRINGE BENEFITS	500.00	Winter
203-464-727.000	SUPPLIES	1,000.00	Winter
203-464-946.000	EQUIPMENT RENTAL	12,000.00	Winter
	Fund 496 SEWER		
496-000-581.000	CONTRIB FROM LOCAL UNITS	(33,000.00)	Revenue
496-000-611.000	SEWER FEES	1,000.00	Revenue
496-000-665.000	INTEREST	3,000.00	Revenue
496-000-697.000	TRANS FROM FUND BALANCE	4,000.00	Revenue
496-536-970.000	CAPITAL OUTLAY	(25,000.00)	
	Fund 497 WATER		
497-000-610.00	WATER FEES	3,400.00	Revenue
497-000-665.000	INTEREST	7,500.00	Revenue
497-000-697.000	TRANS FROM FUND BALANCE	24,100.00	Revenue
497-536-970.000	CAPITAL OUTLAY	35,000.00	Water

GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 661 MOTOR POOL		
661-000-665.000	INTEREST	8,000.00	Revenue
661-443-913.000	INSURANCE	12.00	Motor Pool

2. The funds appropriated shall be approved pursuant to the authority granted by the Saugatuck City Charter.
3. An appropriation is not a mandate to spend.
4. All resolutions or parts of resolutions in conflict with this Resolution are rescinded.

YEAS: Council Members:

NAYS: Council Members:

ABSTAIN: Council Members:

ABSENT: Council Members:

RESOLUTION DECLARED ADOPTED.

Dated: _____

Holly Anderson, Mayor

Dated: _____

Jamie Wolters, City Clerk

CERTIFICATION

I, Jamie Wolters, the City Clerk of the City of Saugatuck do hereby certify the foregoing is a true and complete copy of a resolution adopted by the Saugatuck City Council at a regular meeting held October 23, 2023, in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan, 1976, as amended, the minutes of the meeting were kept and will be or have been made available as required by said Act.

Attest:

Jamie Wolters, City Clerk

REVENUE AND EXPENDITURE REPORT FOR CITY OF SAUGATUCK

03/18/2026

GL NUMBER	DESCRIPTION	2025-26	2025-26	2025-26	REASONS
		APPROVED BUDGET	REQUESTED ADJUSTMENTS	AMENDED BUDGET	
Fund 101 - GENERAL FUND					
101-000-445.000	PENALTIES & INTEREST	10,000.00	5,000.00	15,000.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-447.000	ADMINISTRATION FEE	115,000.00	13,000.00	128,000.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-528.000	OTHER FEDERAL GRANTS	1,300,000.00	(1,300,000.00)	0.00	CIP delayed Blue Star Trail work for this fiscal year.
101-000-579.000	GRANTS RECEIVED	300,000.00	(275,000.00)	25,000.00	CIP delayed Blue Star Trail work for this fiscal year. Expected Compton / TMF final disbursement. Expected DNR Passport grant for Village Square courts. Expected Coastal Management Grant to reimburse for Park Street study
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,300.00	(100.00)	3,200.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-650.000	CHAIN FERRY FEES	3,800.00	700.00	4,500.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-655.000	POLICE & ORDINANCE FEES	1,500.00	250.00	1,750.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-665.000	INTEREST EARNED	100,000.00	100,000.00	200,000.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
101-000-682.000	USE TAX & ELECTION FEES	16,000.00	2,500.00	18,500.00	Adjusting revenue to reflect anticipated school reimbursement for May election expenses.
101-000-697.000	TRANSFER FROM FUND BALANCE	1,573,280.00	(424,317.00)	1,148,963.00	This amount is automatically calculated to reflect the net impact of the budget amendments on fund balance and ensures the amended budget remains balanced.
Dept 101 - COUNCIL					
101-101-913.000	INSURANCE	3,300.00	(3,059.00)	241.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Dept 173 - CITY ADMINISTRATION					
101-173-702.000	SALARY/WAGES	122,000.00	13,000.00	135,000.00	Adjusting expenditures to reflect updated contract terms.
101-173-900.000	PRINTING & PUBLISHING	200.00	500.00	700.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-173-910.000	INSURANCE	2,900.00	364.00	3,264.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-173-970.000	CAPITAL OUTLAY	2,000.00	3,000.00	5,000.00	Adjusting expenditures to reflect technology updates.
Dept 215 - CITY CLERK					

101-215-727.000	OFFICE SUPPLIES	2,000.00	500.00	2,500.00	Adjusting expenditures to reflect anticipated activity varying from original budget estimates.
101-215-803.000	LEGAL FEES	7,500.00	1,500.00	9,000.00	Adjusting expenditures to reflect anticipated FOIA activity varying from original budget estimates.
101-215-820.000	ELECTIONS	4,000.00	(4,000.00)	-	Reclassified election costs to new Elections department.
101-215-850.000	TELEPHONES	900.00	2,700.00	3,600.00	Reflect costs associated with the new phone equipment, updates to the Comcast agreement, and the addition of the phone reimbursement program that occurred after the original budget was adopted.
Dept 253 - CITY TREASURER					
101-253-727.000	OFFICE SUPPLIES	2,600.00	3,000.00	5,600.00	This adjustment reflects higher than anticipated banking service charges and envelope costs. Allocation between categories may be refined as needed.
101-253-850.000	TELEPHONE	800.00	800.00	1,600.00	Reflect costs associated with the new phone equipment, updates to the Comcast agreement, and the addition of the phone reimbursement program that occurred after the original budget was adopted.
101-253-913.000	INSURANCE	1,400.00	690.00	2,090.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Dept 262 - ELECTIONS					
101-262-702.000	SALARY/WAGES		4,000.00	4,000.00	This amendment reflects the reclassification of election-related expenditures into a separate department and includes funding for the May election.
101-262-720.000	FRINGE BENEFITS		400.00	400.00	This amendment reflects the reclassification of election-related expenditures into a separate department and includes funding for the May election.
101-262-727.000	OFFICE SUPPLIES		3,000.00	3,000.00	This amendment reflects the reclassification of election-related expenditures into a separate department and includes funding for the May election.
101-262-801.000	CONTRACTUAL SERVICES		3,500.00	3,500.00	This amendment reflects the reclassification of election-related expenditures into a separate department and includes funding for the May election.
101-262-803.000	LEGAL FEES		1,000.00	1,000.00	Review of early voting agreements and resolutions.
101-262-900.000	PRINTING & PUBLISHING		3,000.00	3,000.00	This amendment reflects the reclassification of election-related expenditures into a separate department and includes funding for the May election.
Dept 265 - CITY HALL					
101-265-913.000	INSURANCE	2,000.00	(792.00)	1,208.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-265-970.000	CAPITAL OUTLAY	45,000.00	43,000.00	88,000.00	Adjusting expenditures to reflect elevator repair (McNally quote).
Dept 301 - SHERIFF					
101-301-702.000	WAGES DEPUTIES	350,000.00	90,000.00	440,000.00	This amendment reflects a change in contract terms in which equipment and fuel costs are now incorporated into the wage rate, resulting in a shift in how costs are allocated across the department.
101-301-748.000	FUEL & OILS	16,000.00	(16,000.00)	-	This amendment reflects a change in contract terms in which equipment and fuel costs are now incorporated into the wage rate, resulting in a shift in how costs are allocated across the department.

101-301-946.000	EQUIPMENT RENTAL	37,500.00	(37,500.00)	-	This amendment reflects a change in contract terms in which equipment and fuel costs are now incorporated into the wage rate, resulting in a shift in how costs are allocated across the department.
Dept 441 - PUBLIC WORKS					
101-441-801.000	CONTRACTUAL SERVICES	300,000.00	65,000.00	365,000.00	Final Compton/TMF disbursement and the Warnock Drain assessment payment. Engineering services originally anticipated for the holiday lighting pole upgrades were not required, resulting in a partial offset to these costs.
101-441-805.000	HOLIDAY LIGHTING	35,000.00	8,000.00	43,000.00	The additional lighting areas added additional decorating expense.
101-441-860.000	EDUCATIONAL TRAINING	3,500.00	4,000.00	7,500.00	Second CDL course.
101-441-913.000	INSURANCE	6,700.00	1,862.00	8,562.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-441-920.000	UTILITIES	6,000.00	1,000.00	7,000.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-441-930.000	REPAIRS & MAINTENANCE	1,500.00	1,500.00	3,000.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-441-945.000	CAPITAL OUTLAY	1,975,000.00	(1,850,000.00)	125,000.00	CIP shows partial DPW lot resurfacing this fiscal year and delayed Blue Star Trail and traffic signal work. Adjusting holiday lighting expenditures to reflect actual activity.
101-441-960.000	SIGNS	85,000.00	(50,000.00)	35,000.00	The wayfinding project has been deferred to the next fiscal year pending completion of the City's logo and branding work and recommendations from the Parking Task Force. Other signage has been purchased during the current year, and additional sign purchases may occur before year end.
Dept 721 - PLANNING/ZONING					
101-721-727.000	OFFICE SUPPLIES	3,700.00	500.00	4,200.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-721-850.000	TELEPHONES	700.00	700.00	1,400.00	Reflect costs associated with the new phone equipment, updates to the Comcast agreement, and the addition of the phone reimbursement program that occurred after the original budget was adopted.
101-721-908.000	DUES, FEES & PUBLICATIONS	500.00	700.00	1,200.00	ESRI service added this year.
101-721-913.000	INSURANCE	2,800.00	(934.00)	1,866.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Dept 723 - HISTORIC DISTRICT COMMISSION					
101-723-727.000	OFFICE SUPPLIES	1,000.00	500.00	1,500.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Dept 730 - HARBOR					
101-730-801.000	CONTRACTUAL SERVICES	10,000.00	2,600.00	12,600.00	Increase to cover the Phase 1 Economic Impact Study
101-730-931.000	WATERWAYS REPAIR	65,000.00	135,000.00	200,000.00	Increased to reflect additional marine infrastructure repair costs identified during the fiscal year.

Dept 751 - PARKS & RECREATION					
101-751-801.000	CONTRACTUAL SERVICES	125,000.00	(20,000.00)	105,000.00	Reduced to reflect removal of engineering services previously anticipated for the Chain Ferry landing project
101-751-913.000	INSURANCE	3,600.00	101.00	3,701.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-751-970.000	CAPITAL OUTLAY	180,000.00	(70,000.00)	110,000.00	Adjusted to reflect project timing varying from original budget estimates for the Village Square improvements.
Dept 756 - OVAL BEACH					
101-756-850.000	TELEPHONE	3,500.00	1,200.00	4,700.00	Reflect costs associated with updates to the Comcast agreement and the addition of the phone reimbursement program that occurred after the original budget was adopted.
101-756-913.000	INSURANCE	3,500.00	2,301.00	5,801.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
101-756-960.000	SIGNS	500.00	2,000.00	2,500.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Dept 965 - TRANSFERS					
101-965-998.202	TRANSFER TO MAJOR STREETS	70,000.00	(40,000.00)	30,000.00	Adjusted to reflect revised timing for Elizabeth Street improvements based on CIP projections, with only partial engineering activity anticipated this fiscal year.
101-965-998.203	TRANSFER TO LOCAL STREETS	450,000.00	(175,000.00)	275,000.00	CIP shows partial Maple St. sidewalk work this year
Fund 202 - MAJOR STREETS					
Dept 000		-			
202-000-665.000	INTEREST	10,000.00	7,000.00	17,000.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
202-000-697.000	TRANSFER FROM FUND BALANCE	26,500.00	(17,000.00)	9,500.00	Fund balance adjusted to reflect net change from revised revenues and expenditures.
202-000-699.000	DUE FROM LS & GF	70,000.00	(40,000.00)	30,000.00	Elizabeth costs reduced; CIP shows planning this year with possible design work
Dept 463 - ROUTINE MAINTENANCE					
202-463-801.000	CONTRACTUAL SERVICES	200,000.00	(50,000.00)	150,000.00	CIP changes, including Elizabeth timing, pavement markings, Blue Star gutter/shoulder work, and storm sewer cleaning allocation
Dept 464 - WINTER MAINTENANCE					
202-464-702.000	SALARY/WAGES	15,000.00	(1,000.00)	14,000.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
202-464-727.000	SUPPLIES	14,500.00	1,000.00	15,500.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
Fund 203 - LOCAL STREETS					
Dept 000		-			

203-000-539.001	STATE GRANT - MAPLE ST	125,000.00	125,000.00	250,000.00	Full grant received
203-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS	243,000.00	(91,000.00)	152,000.00	Adjusted to reflect the Township's share of work expected to be performed this FY
203-000-665.000	INTEREST	20,000.00	50,000.00	70,000.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
203-000-697.000	FUND BALANCE	494,500.00	(431,500.00)	63,000.00	Fund balance adjusted to reflect revised revenues and expenditures
203-000-699.000	DUE FROM OTHER FUNDS	450,000.00	(175,000.00)	275,000.00	CIP reduced the sidewalk expense for this fiscal year
Dept 463 - ROUTINE MAINTENANCE					
203-463-801.000	CONTRACTUAL SERVICES	225,000.00	(40,000.00)	185,000.00	Offsetting CIP changes for this fiscal year (gravel road maintenance and Park/Campbell timing, Mary St. moved to capital outlay, catch basin cleanings added)
203-463-970.000	CAPITAL OUTLAY	1,578,000.00	(492,000.00)	1,086,000.00	CIP adjusted Maple St. timing for this fiscal year and added Mary St. repairs.
Dept 464 - WINTER MAINTENANCE					
203-464-702.000	SALARY/WAGES	15,000.00	2,000.00	17,000.00	Adjusting expenditures to reflect actual activity varying from original budget estimates.
203-464-720.000	FRINGE BENEFITS	8,000.00	500.00	8,500.00	Adjusting expenditures to reflect anticipated activity varying from original budget estimates.
203-464-727.000	SUPPLIES	10,000.00	1,000.00	11,000.00	Adjusting expenditures to reflect anticipated activity varying from original budget estimates.
203-464-946.000	EQUIPMENT RENTAL	12,500.00	12,000.00	24,500.00	Adjusting expenditures to reflect anticipated activity varying from original budget estimates.
Fund 496 - SEWER					
Dept 000				-	
496-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS	36,000.00	(33,000.00)	3,000.00	Township portion reduced consistent with CIP changes
496-000-611.000	SEWER FEES	1,000.00	1,000.00	2,000.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
496-000-665.000	INTEREST EARNED	2,500.00	3,000.00	5,500.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
496-000-697.000	TRANSFER FROM FUND BALANCE	46,500.00	4,000.00	50,500.00	Reduce transfer by CIP change, less Township's portion
Dept 536 - WATER AND/OR SEWER SYSTEMS					
496-536-970.000	CAPITAL OUTLAY	72,000.00	(25,000.00)	47,000.00	CIP delayed Maple St. sanitary sewer work and added Elizabeth St. sewer improvements for this fiscal year.
Fund 497 - WATER CAPITAL PROJECTS FUND					
Dept 000				-	
497-000-610.000	WATER FEES	1,000.00	3,400.00	4,400.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
497-000-665.000	INTEREST EARNED	2,500.00	7,500.00	10,000.00	Adjusting revenues to reflect actual activity varying from original budget estimates.
497-000-697.000	TRANSFER FROM FUND BALANCE	336,500.00	24,100.00	360,600.00	Reduce transfer by CIP change, less Township's portion

Dept 536 - WATER AND/OR SEWER SYSTEMS					
497-536-970.000	CAPITAL OUTLAY	1,102,000.00	35,000.00	1,137,000.00	CIP increased Water St. gate valve expense for this fiscal year.
Fund 661 - MOTOR POOL FUND					
Dept 000		-			
661-000-665.000	INTEREST	10,000.00	8,000.00	18,000.00	Adjusting revenue to reflect actual activity varying from original budget estimates.
Dept 443 - MOTOR POOL					
					Adjusting expenditures to reflect actual activity varying from original budget
661-443-913.000	INSURANCE	10,000.00	12.00	10,012.00	estimates.