City Council Agenda Item Report

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

MEETING DATE: June 17, 2026

SUBJECT: Budget Amendments for Fiscal Year 25-26

DESCRIPTION:

As we are nearing the end of the fiscal year, staff is proposing the attached final budget amendments. These amendments are intended to align the budget with current year activity, adjust for revenues and expenses that varied from original expectations, and account for timing changes related to projects and capital expenditures.

Overall, the proposed amendments reflect updated revenue projections, revised departmental expenditure needs, and adjustments to fund balance usage based on current year activity

General Fund highlights include:

- Increased revenues from property taxes, permit fees, revenue sharing, parking lot fees, Oval Beach fees, interest earned, boat slip fees, miscellaneous donations and income, and use tax/election reimbursement revenue.
- A reduction in budgeted Oval Concession revenue, reflecting the change in concession operations.
- A significant reduction in the budgeted transfer from fund balance, reflecting higher-than-budgeted revenues and reduced appropriations in several areas.
- Reduced appropriations in several departments where spending is projected to come in under budget.
- Increased appropriations in selected areas where current year activity is projected to exceed budget.

Major Street Fund highlights include:

- Increased revenues from county road millage, Act 51 fees, and interest.

- Reduced reliance on fund balance.
- Decreased appropriations for maintenance.

Local Street Fund highlights include:

- Increased revenues from local road millage, county road millage, Act 51 fees, and interest.
- Reduced contributions from local units and reduced use of fund balance, reflecting timing and scope changes for street-related projects.
- Decreased appropriations for maintenance contractual services and capital outlay, while retaining budget capacity for work that may still be completed or billed before fiscal year-end.

Sewer Capital Projects Fund highlights include:

- Increased sewer fee and interest revenue.
- Reduced use of fund balance.

Water Capital Projects Fund highlights include:

- Increased revenues from water fees, water infrastructure fees, and interest.
- Reduced contributions from local units and reduced use of fund balance, reflecting the current timing of water-related capital project activity.
- Reduced appropriations for contractual services and capital outlay, while retaining budget capacity for remaining project costs that may be billed before fiscal year-end.

Motor Pool Fund highlights include:

- Increased revenues from motor pool charges, interest earned, sale of fixed assets, and miscellaneous income.
- Reduced use of fund balance.
- Reduced appropriations in several operating categories.

WORKSHOP DISCUSSION:

Staff is presenting this item for Council review and discussion prior to formal consideration at the regular meeting.

Council feedback is requested regarding the proposed amendments, including any questions on the fund-level changes, project timing, revenue projections, expenditure adjustments, or fund balance usage.

This item is expected to return to Council for formal consideration at the regular meeting.

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

SAMPLE MOTION:
N/A – Workshop discussion.

CITY OF SAUGATUCK
COUNTY OF ALLEGAN
STATE OF MICHIGAN

RESOLUTION NO.

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:

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GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 101 GENERAL FUND		
101-000-402.000	REAL PROPERTY TAXES	10,880.00	Revenue
101-000-445.000	PENALTIES & INTEREST	4,337.00	Revenue
101-000-447.000	ADMINISTRATION FEE	3,006.00	Revenue
101-000-478.000	PERMIT FEES	55,000.00	Revenue
101-000-543.000	STATE GRANTS-PUBLIC SAFE	1,419.00	Revenue
101-000-548.000	STATE GRANTS	2,128.00	Revenue
101-000-643.000	CHARGES FOR SERVICES	1,200.00	Revenue
101-000-651.000	OVAL BEACH FEES	125,000.00	Revenue
101-000-652.000	OVAL CONCESSION	(21,761.00)	Revenue
101-000-655.000	POLICE & ORDINANCE FEES	500.00	Revenue
101-000-665.000	INTEREST EARNED	80,000.000	Revenue
101-000-670.000	BOAT SLIP FEES	(4,000.00)	Revenue
101-000-682.000	USE TAX & ELECTION FEES	4,000.00	Revenue
101-000-697.000	TRANSFER FROM FUND BAL	(509,609.00)	Revenue
101-101-803.000	LEGAL FEES	(25,000.00)	Council

101-173-803.000	SALARY/WAGES	6,000.00	Admin
101-173-803.000	LEGAL FEES	(10,000.00)	Admin
101-215-720.000	FRINGE BENEFITS	2,000.00	Clerk
101-215-727.000	OFFICE SUPPLIES	1,000.00	Clerk
101-215-801.000	CONTRACTUAL SERVICES	(10,000.00)	Clerk
101-215-803.000	LEGAL FEES	1,000.00	Clerk
101-215-850.000	TELEPHONE	500.00	Clerk
101-253-720.000	FRINGE BENEFITS	1,500.00	Finance
101-253-727.000	OFFICE SUPPLIES	4,000.00	Finance
101-253-850.000	TELEPHONE	500.00	Finance
101-253-860.000	EDUCATION TRAINING	500.00	Finance
101-257-727.000	OFFICE SUPPLIES	(1,000.00)	Assessing
101-257-801.000	CONTRACTUAL SERVICES	1,000.00	Assessing
101-257-807.000	TRIBUNAL CHARGEBACKS	(1,000.00)	Assessing
101-257-900.000	PRINT & PUBLISHING	1,000.00	Assessing
101-265-702.000	SALARY/WAGES	1,000.00	City Hall
101-265-801.000	CONTRACTUAL SERVICES	(2,000.00)	City Hall
101-265-920.000	UTILITIES	1,000.00	City Hall
101-301-702.002	RESERVE OFFICERS	1,000.00	Sheriff
101-441-702.000	SALARY/WAGES	15,000.00	PW
101-441-720.000	FRINGE BENEFITS	(10,000.00)	PW
101-441-930.000	REPAIRS & MAINTENANCE	2,000.00	PW
101-441-945.000	CAPITAL OUTLAY	(25,000.00)	PW
101-441-946.000	EQUIPMENT RENTAL	35,000.00	PW
101-441-960.000	SIGNS	(10,000.00)	PW
101-721-702.000	SALARY/WAGES	3,000.00	Planning
101-721-720.000	FRINGE BENEFITS	(6,000.00)	Planning
101-721-727.000	OFFICE SUPPLIES	2,500.00	Planning
101-751-730.000	SUPPLIES	5,000.00	Parks
101-751-801.000	CONTRACTUAL SERVICES	(50,000.00)	Parks
101-751-920.000	UTILITIES	15,000.00	Parks
101-751-928.000	TRASH	(5,000.00)	Parks
101-751-960.000	SIGNS	(20,000.00)	Parks
101-756-730.000	SUPPLIES	5,000.00	Oval
101-756-850.000	TELEPHONE	1,000.00	Oval
101-756-900.000	PRINTING & PUBLISHING	1,000.00	Oval
101-756-930.000	REPAIRS & MAINTENANCE	10,000.00	Oval
101-756-946.000	EQUIPMENT RENTAL	10,000.00	Oval
101-756-960.000	SIGNS	1,000.00	Oval
101-756-970.000	CAPITAL OUTLAY	30,000.00	Oval
101-758-702.000	SALARY	(20,000.00)	Concession
101-758-720.000	FRINGE BENEFITS	(2,000.00)	Concessions
101-758-730.000	SUPPLIES	(20,000.00)	Concession
101-965-998.203	TRANSFER TO LOCAL STREETS	(200,000.00)	Transfers

GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 202 MAJOR STREETS		
	NONE		
GL #	**DESCRIPTION**	**Increase/(Decrease)**	
	Fund 203 LOCAL STREETS		
203-000-402.000	LOCAL ROAD MILLAGE	2,000.00	Revenue
203-000-538.000	COUNTY ROAD MILLAGE	38,000.00	Revenue
203-000-665.000	INTEREST	30,000.00	Revenue
203-000-697.000	FUND BALANCE	138,000.00	Revenue
203-000-699.000	DUE FROM OTHER FUNDS	(200,000.00)	Revenue
203-463-702.000	SALARY/WAGES	6,000.00	Maintenance
203-463-720.000	FRINGE BENEFITS	4,000.00	Maintenance
203-463-801.000	CONTRACTUAL SERVICES	(10,000.00)	Maintenance
203-464-702.000	SALARY/WAGES	1,000.00	Winter
203-464-720.000	FRINGE BENEFITS	(1,000.00)	Winter
203-464-727.000	SUPPLIES	2,000.00	Winter
GL #	**DESCRIPTION**	**Increase/(Decrease)**	
	Fund 661 MOTOR POOL		
661-000-664.000	MOTOR POOL REVENUE	50,000.00	Revenue
661-000-665.000	INTEREST	6,000.00	Revenue
661-000-673.000	SALE OF FIXED ASSETS	37,000.00	Revenue
661-000-674.000	MISC DONATIONS & INCOME	5,500.00	Revenue
661-443-920.000	UTILITIES	2,000.00	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

BUDGET AMENDMENT REQUEST FOR CITY OF SAUGATUCK

06/17/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 REQUESTED ADJUSTMENTS	2025-26 FINAL AMENDED BUDGET
Fund 101 - GENERAL FUND				
101-000-402.000	REAL PROPERTY TAXES	2,500,000.00	10,880.00	2,510,880.00
101-000-445.000	PENALTIES & INTEREST	15,000.00	4,337.00	19,337.00
101-000-447.000	ADMINISTRATION FEE	128,000.00	3,006.00	131,006.00
101-000-478.000	PERMIT FEES	125,000.00	55,000.00	180,000.00
101-000-543.000	STATE GRANTS - PUBLIC SAFETY		1,419.00	1,419.00
101-000-548.000 *	STATE GRANTS		2,128.00	2,128.00
101-000-643.000	CHARGES FOR SERVICE	1,200.00	1,200.00	2,400.00
101-000-651.000	OVAL BEACH FEES	590,000.00	125,000.00	715,000.00
101-000-652.000 *	OVAL CONCESSION	100,000.00	(21,761.00)	78,239.00
101-000-655.000	POLICE & ORDINANCE FEES	1,750.00	500.00	2,250.00
101-000-665.000	INTEREST EARNED	200,000.00	80,000.00	280,000.00
101-000-670.000	BOAT SLIP FEES	28,000.00	(4,000.00)	24,000.00
101-000-682.000	USE TAX & ELECTION FEES	18,500.00	4,000.00	22,500.00
101-000-697.000	TRANSFER FROM FUND BALANCE	1,148,963.00	(509,609.00)	639,354.00
Dept 101 - COUNCIL				
101-101-803.000	LEGAL FEES	250,000.00	(25,000.00)	225,000.00
Dept 173 - CITY ADMINISTRATION				
101-173-702.000	SALARY/WAGES	135,000.00	6,000.00	141,000.00
101-173-803.000	LEGAL FEES	60,000.00	(10,000.00)	50,000.00
Dept 215 - CITY CLERK				
101-215-720.000	FRINGE BENEFITS	68,000.00	2,000.00	70,000.00
101-215-727.000	OFFICE SUPPLIES	2,500.00	1,000.00	3,500.00
101-215-801.000 *	CONTRACTUAL SERVICES	41,000.00	(10,000.00)	31,000.00
101-215-803.000	LEGAL FEES	9,000.00	1,000.00	10,000.00
101-215-850.000	TELEPHONES	3,600.00	500.00	4,100.00
Dept 253 - CITY TREASURER				
101-253-720.000	FRINGE BENEFITS	44,000.00	1,500.00	45,500.00
101-253-727.000	OFFICE SUPPLIES	5,600.00	4,000.00	9,600.00
101-253-850.000	TELEPHONE	1,600.00	500.00	2,100.00
101-253-860.000	EDUCATIONAL TRAINING	3,000.00	500.00	3,500.00
Dept 257 - ASSESSING				
101-257-727.000	OFFICE SUPPLIES	1,300.00	(1,000.00)	300.00
101-257-801.000	CONTRACTUAL SERVICES	41,000.00	1,000.00	42,000.00
101-257-807.000	TRIBUNAL CHARGEBACKS	1,500.00	(1,000.00)	500.00
101-257-900.000	PRINTING & PUBLISHING	750.00	1,000.00	1,750.00
Dept 265 - CITY HALL				
101-265-702.000	SALARY/WAGES	10,500.00	1,000.00	11,500.00
101-265-801.000	CONTRACTUAL SERVICES	11,500.00	(2,000.00)	9,500.00

BUDGET AMENDMENT REQUEST FOR CITY OF SAUGATUCK

06/17/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 REQUESTED ADJUSTMENTS	2025-26 FINAL AMENDED BUDGET
101-265-920.000	UTILITIES	5,200.00	1,000.00	6,200.00
Dept 301 - SHERIFF				
101-301-702.002	RESERVE OFFICERS	12,000.00	1,000.00	13,000.00
Dept 441 - PUBLIC WORKS				
101-441-702.000	SALARY/WAGES	226,000.00	15,000.00	241,000.00
101-441-720.000	FRINGE BENEFITS	170,000.00	(10,000.00)	160,000.00
101-441-930.000	REPAIRS & MAINTENANCE	3,000.00	2,000.00	5,000.00
101-441-945.000	CAPITAL OUTLAY	125,000.00	(25,000.00)	100,000.00
101-441-946.000	EQUIPMENT RENTAL	107,000.00	35,000.00	142,000.00
101-441-960.000 *	SIGNS	35,000.00	(10,000.00)	25,000.00
Dept 721 - PLANNING/ZONING				
101-721-702.000	SALARY/WAGES	48,000.00	3,000.00	51,000.00
101-721-720.000	FRINGE BENEFITS	30,000.00	(6,000.00)	24,000.00
101-721-727.000	OFFICE SUPPLIES	4,200.00	2,500.00	6,700.00
Dept 751 - PARKS & RECREATION				
101-751-730.000	SUPPLIES	27,000.00	5,000.00	32,000.00
101-751-801.000 *	CONTRACTUAL SERVICES	105,000.00	(50,000.00)	55,000.00
101-751-920.000	UTILITIES	30,500.00	15,000.00	45,500.00
101-751-928.000	TRASH	20,000.00	(5,000.00)	15,000.00
101-751-960.000 *	SIGNS	30,000.00	(20,000.00)	10,000.00
Dept 756 - OVAL BEACH				
101-756-730.000	SUPPLIES	22,000.00	5,000.00	27,000.00
101-756-850.000	TELEPHONE	4,700.00	1,000.00	5,700.00
101-756-900.000	PRINTING & PUBLISHING	2,000.00	1,000.00	3,000.00
101-756-930.000 *	REPAIRS & MAINTENANCE	10,000.00	10,000.00	20,000.00
101-756-946.000	EQUIPMENT RENTAL	37,000.00	10,000.00	47,000.00
101-756-960.000	SIGNS	2,500.00	1,000.00	3,500.00
101-756-970.000 *	CAPITAL OUTLAY	328,000.00	30,000.00	358,000.00
Dept 758 - OVAL CONCESSION				
101-758-702.000	SALARY	45,000.00	(20,000.00)	25,000.00
101-758-720.000	FRINGE BENEFITS	5,000.00	(2,000.00)	3,000.00
101-758-730.000	SUPPLIES	50,000.00	(20,000.00)	30,000.00
Dept 965 - TRANSFERS				
101-965-998.203 *	TRANSFER TO LOCAL STREETS	275,000.00	(200,000.00)	75,000.00
Fund 203 - LOCAL STREETS				
203-000-402.000	LOCAL ROAD MILLAGE	415,000.00	2,000.00	417,000.00
203-000-538.000	COUNTY ROAD MILLAGE	95,000.00	38,000.00	133,000.00
203-000-665.000	INTEREST	70,000.00	30,000.00	100,000.00
203-000-697.000	FUND BALANCE	63,000.00	138,000.00	201,000.00

BUDGET AMENDMENT REQUEST FOR CITY OF SAUGATUCK

06/17/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	2025-26 REQUESTED ADJUSTMENTS	2025-26 FINAL AMENDED BUDGET
203-000-699.000	DUE FROM OTHER FUNDS	275,000.00	(200,000.00)	75,000.00
Dept 463 - ROUTINE MAINTENANCE				
203-463-702.000	SALARY/WAGES	21,000.00	6,000.00	27,000.00
203-463-720.000	FRINGE BENEFITS	9,000.00	4,000.00	13,000.00
203-463-801.000 *	CONTRACTUAL SERVICES	185,000.00	(10,000.00)	175,000.00
Dept 464 - WINTER MAINTENANCE				
203-464-702.000	SALARY/WAGES	17,000.00	1,000.00	18,000.00
203-464-720.000	FRINGE BENEFITS	8,500.00	(1,000.00)	7,500.00
203-464-727.000	SUPPLIES	11,000.00	2,000.00	13,000.00
Fund 661 - MOTOR POOL FUND				
661-000-664.000	MOTOR POOL REVENUE	240,000.00	50,000.00	290,000.00
661-000-665.000	INTEREST	18,000.00	6,000.00	24,000.00
661-000-673.000	SALE OF FIXED ASSETS	5,000.00	37,000.00	42,000.00
661-000-674.000	MISC DONATIONS & INCOME		5,500.00	5,500.00
Dept 443 - MOTOR POOL				
661-443-920.000	UTILITIES	9,000.00	2,000.00	11,000.00