



City Council Agenda Item Report

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

MEETING DATE: June 18, 2025

SUBJECT: Budget Amendments for Fiscal Year 24-25

DESCRIPTION:

As we are nearing the end of the fiscal year, staff is proposing end-of-year budget amendments.

General fund highlights include:

- Increases in revenues from real property taxes, permit fees, interest earned, Oval Beach, and street end fees.
- Increases in certain expenses including:
 - Salaries/wages in public works as more work occurred in this department and less work ended up occurring out of their other departments (such as parks and motor pool).
 - Increased equipment rental costs across multiple departments. These are charges to use our motor pool equipment, and will also be accounted for as revenue in that fund.
 - Increased utility costs. The City also has to pay our water capital improvement charge and higher KLSWA fees.
 - Increased Oval Beach expenses including a new ice machine, swim buoys, plumbing services, supplies, engineering for Mt. Baldhead restroom replacement, and wages.
- Reduction in certain expenses including removal of the project coordinator position from planning/zoning contractual as the position was not filled in the current fiscal year.
- While we budgeted to use \$465,085 of the general fund balance, we are projecting an increase in the general fund balance.
- The net impact of the amendments is an increase in revenue.

Major/Local Street fund highlights include:

- Increases in revenue from road millages and interest.
- Increased equipment rental costs. These are charges to use our motor pool equipment, and will also be accounted for as revenue in that fund.
- Increased salary/wages for public works staff time spent on local roads.
- Decrease in contractual services in the major streets fund as the Maple Street engineering is being accounted for under local streets.
- The net impact of the amendments is an increase in revenue.

Water/Sewer fund highlights include:

- Increase in revenue from interest and water infrastructure charge.
- Decrease in capital outlay expenses as major projects are now planned the next fiscal year.
- The net impact of the amendments is an increase in revenue.

Motor Pool fund highlights include:

- Increase in revenue from equipment rental and interest.
- Increase in repair and maintenance expenses.
- Decrease in capital outlay expenses as new truck will be purchased next fiscal year.
- The net impact of the amendments is an increase in revenue.

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. ____ to amend the budget of the 2024/2025 general appropriations act.

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

RESOLUTION NO. _____

**A RESOLUTION TO AMEND THE BUDGET OF THE 2024/2025 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, 2024 and ending June 30, 2025; 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 2024/2025 budget as follows:

GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 101 GENERAL FUND		
101-000-402.000	REAL PROPERTY TAXES	30,482.70	Revenue
101-000-403.000	PERSONAL PROPERTY TAXES	10.63	Revenue
101-000-445.000	PENALTIES & INTEREST	252.67	Revenue
101-000-447.000	ADMINISTRATION FEE	8,326.35	Revenue
101-000-478.000	PERMIT FEES	34,046.67	Revenue
101-000-579.000	GRANTS RECEIVED	(25,000.00)	Revenue
101-000-615.000	PARKING LOT FEES	(3,000.00)	Revenue
101-000-643.000	CHARGES FOR SERVICES	1,075.00	Revenue
101-000-650.000	CHAIN FERRY FEES	2,207.66	Revenue
101-000-651.000	OVAL BEACH FEES	75,000.00	Revenue
101-000-655.000	POLICE & ORDINANCE FEES	418.74	Revenue
101-000-665.000	INTEREST EARNED	73,000.00	Revenue
101-000-667.000	STREET END & PROPERTY FEES	7,777.95	Revenue
101-000-670.000	BOAT SLIP FEES	(2,000.00)	Revenue
101-000-674.000	MISC DONATIONS & INCOME	4,904.09	Revenue

101-000-682.000	USE TAX & ELECTION FEES	1,070.42	Revenue
101-101-908.000	DUES & PUBLICATIONS	1,000.00	Council
101-215-720.000	FRINGE BENEFITS	1,500.00	Clerk
101-215-850.000	TELEPHONE	300.00	Clerk
101-215-860.000	EDUCATIONAL TRAINING	300.00	Clerk
101-253-702.000	FRINGE BENEFITS	3,000.00	Finance
101-253-727.000	OFFICE SUPPLIES	1,500.00	Finance
101-257-702.000	SALARY	200.00	Assessing
101-257-727.000	OFFICE SUPPLIES	100.00	Assessing
101-257-801.000	CONTRACTUAL SERVICES	1,000.00	Assessing
101-257-807.000	TRIBUNAL CHARGEBACKS	1,000.00	Assessing
101-265-720.000	FRINGE BENEFITS	1,000.00	City Hall
101-265-730.000	SUPPLIES	300.00	City Hall
101-265-920.000	UTILITIES	1,000.00	City Hall
101-265-946.000	EQUIPMENT RENTAL	500.000	City Hall
101-301-702.000	WAGES DEPUTIES	1,000.00	Sheriff
101-441-702.000	SALARY/WAGES	10,000.00	Public Works
101-441-730.000	SUPPLIES	7,500.00	Public Works
101-441-920.000	UTILITIES	2,000.00	Public Works
101-441-926.000	STREET LIGHTS	1,000.00	Public Works
101-441-930.000	REPAIRS & MAINTENANCE	3,000.00	Public Works
101-441-945.000	CAPITAL OUTLAY	225.00	Public Works
101-441-946.000	EQUIPMENT RENTAL	10,000.00	Public Works
101-441-960.000	SIGNS	3,000.00	Public Works
101-721-727.000	OFFICE SUPPLIES	1,500.00	Planning
101-721-801.000	CONTRACTUAL SERVICES	(70,000.00)	Planning
101-721-850.000	TELEPHONE	200.00	Planning
101-723-850.000	TELEPHONE	200.00	HDC
101-730-801.000	CONTRACTUAL SERVICES	5,000.00	Harbor
101-751-920.000	UTILITIES	4,000.00	Parks
101-756-702.000	SALARY/WAGES	11,000.00	Oval
101-756-720.000	FRINGE BENEFITS	5,000.00	Oval
101-756-730.000	SUPPLIES	5,000.00	Oval
101-756-801.000	CONTRACTUAL SERVICES	15,000.00	Oval
101-756-850.000	TELEPHONE	1,000.00	Oval
101-756-900.000	PRINTING & PUBLISHING	500.00	Oval
101-756-930.000	REPAIRS & MAINTENANCE	3,000.00	Oval
101-756-946.000	EQUIPMENT RENTAL	6,000.00	Oval
101-756-970.000	CAPITAL OUTLAY	5,000.00	Oval
101-758-702.000	SALARY	5,000.00	Concession
101-758-730.000	SUPPLIES	5,000.00	Concession

101-758-801.000	CONTRACTUAL SERVICES	2,000.00	Concession
101-760-900.000	PRINTING & PUBLISHING	100.00	Spear Boat
GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 202 MAJOR STREETS		
202-000-538.000	COUNTY ROAD MILLAGE	20,000.00	Revenue
202-000-665.000	INTEREST	6,000.00	Revenue
202-463-801.000	CONTRACTUAL SERVICES	(100,000.00)	Maintenance
202-463-946.000	EQUIPMENT RENTAL	10,000.00	Maintenance
202-464-946.000	SALARY/WAGES	2,100.00	Winter
GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 203 LOCAL STREETS		
203-000-402.000	LOCAL ROAD MILLAGE	6,000.00	Revenue
203-000-445.000	PENALTIES & INT ON TAXES	300.00	Revenue
203-000-538.000	COUNTY ROAD MILLAGE	22,000.00	Revenue
203-000-665.000	INTEREST	35,000.00	Revenue
203-463-702.000	SALARY/WAGES	5,000.00	Maintenance
203-463-720.000	FRINGE BENEFITS	2,500.00	Maintenance
203-463-727.000	SUPPLIES	2,000.00	Maintenance
203-463-946.000	EQUIPMENT RENTAL	2,000.00	Maintenance
203-463-970.000	CAPITAL OUTLAY	5,000.00	Maintenance
203-464-702.000	SALARY/WAGES	(5,000.00)	Winter
203-464-946.000	EQUIPMENT RENTAL	2,500.00	Winter
GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 592 WATER & SEWER		
592-000-610.000	WATER TAP FEES	2,150.00	Revenue
592-000-610.0005	WATER INFRASTRUCTURE	20,000.00	Revenue
592-000-611.000	SEWER TAP FEES	3,450.00	Revenue
592-000-665.000	INTEREST	5,000.00	Revenue
592-536-970.000	CAPITAL OUTLAY	(50,000.00)	Water/Sewer
GL #	DESCRIPTION	Increase/(Decrease)	
	Fund 661 MOTOR POOL		
661-000-664.000	MOTOR POOL REVENUE	10,000.00	Revenue

661-000-665.000	INTEREST	12,000.00	Revenue
661-443-930.000	REPAIRS & MAINTENANCE	20,000.00	Motor Pool
661-443.970.000	CAPITAL OUTLAY	(65,000.00)	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

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	REQUESTED AMENDMENT			
		2024-25 ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	NEW AMENDED BUDGET
101-000-402.000	REAL PROPERTY TAXES	2,341,500.00	2,341,500.00	30,482.70	2,371,982.70
101-000-403.000	PERSONAL PROPERTY TAXES	31,500.00	32,250.00	10.63	32,260.63
101-000-445.000	PENALTIES & INTEREST	10,000.00	16,000.00	252.67	16,252.67
101-000-447.000	ADMINISTRATION FEE	110,000.00	110,000.00	8,326.35	118,326.35
101-000-478.000	PERMIT FEES	100,000.00	100,000.00	34,046.67	134,046.67
101-000-528.000	OTHER FEDERAL GRANTS	1,300,000.00	-		-
101-000-574.000	REVENUE SHARING	100,000.00	100,000.00		100,000.00
101-000-577.000	LIQUOR LICENSE FEES	12,000.00	12,000.00		12,000.00
101-000-579.000	GRANTS RECEIVED	475,000.00	200,000.00	(25,000.00)	175,000.00
101-000-607.000	FRANCHISE FEES	42,000.00	36,000.00		36,000.00
101-000-614.000	SCHOOL TAX COLLECTION FEE	3,190.00	3,190.00		3,190.00
101-000-615.000	PARKING LOT FEES	28,000.00	28,000.00	(3,000.00)	25,000.00
101-000-643.000	CHARGES FOR SERVICE	1,000.00	1,000.00	1,075.00	2,075.00
101-000-650.000	CHAIN FERRY FEES	2,000.00	2,000.00	2,207.66	4,207.66
101-000-651.000	OVAL BEACH FEES	525,000.00	565,000.00	75,000.00	640,000.00
101-000-652.000	OVAL CONCESSION	100,000.00	100,000.00		100,000.00
101-000-653.000	BOAT RAMP FEES	1,400.00	3,000.00		3,000.00
101-000-654.000	GAZEBO FEES	1,500.00	1,500.00		1,500.00
101-000-655.000	POLICE & ORDINANCE FEES	1,500.00	2,750.00	418.74	3,168.74
101-000-665.000	INTEREST EARNED	100,000.00	160,000.00	73,000.00	233,000.00
101-000-667.000	STREET END & PROPERTY FEES	40,000.00	35,000.00	7,777.95	42,777.95
101-000-670.000	BOAT SLIP FEES	28,000.00	28,000.00	(2,000.00)	26,000.00
101-000-674.000	MISC DONATIONS & INCOME	5,000.00	66,000.00	4,904.09	70,904.09
101-000-682.000	USE TAX & ELECTION FEES	16,000.00	16,000.00	1,070.42	17,070.42
101-000-697.000	TRANSFER FROM FUND BALANCE	465,085.00	465,085.00		465,085.00
101-000-699.000	TRANSFER FROM OTHER FUNDS	-	-		-
Total Revenues:		5,839,675.00	4,424,275.00	208,572.88	4,632,847.88
101-101-702.000	SALARY	8,600.00	8,600.00		8,600.00
101-101-720.000	FRINGE BENEFITS	800.00	800.00		800.00
101-101-801.000	CONTRACTUAL SERVICES	2,100.00	2,100.00		2,100.00
101-101-803.000	LEGAL FEES	250,000.00	250,000.00		250,000.00
101-101-831.000	CEMETERY FEES	6,800.00	6,800.00		6,800.00
101-101-860.000	EDUCATIONAL TRAINING	10,000.00	10,000.00		10,000.00
101-101-882.000	EVENTS/SERVICES	13,000.00	13,000.00		13,000.00
101-101-900.000	PRINTING & PUBLISHING	600.00	600.00		600.00
101-101-908.000	DUES & PUBLICATIONS	1,200.00	1,300.00	1,000.00	2,300.00
101-101-913.000	INSURANCE	2,800.00	3,200.00		3,200.00
Total Expenditures:		295,900.00	296,400.00	1,000.00	297,400.00
101-173-702.000	SALARY/WAGES	120,000.00	120,000.00		120,000.00
101-173-720.000	FRINGE BENEFITS	50,000.00	50,000.00		50,000.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	REQUESTED AMENDMENT			NEW AMENDED BUDGET
		2024-25 ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
101-173-727.000	OFFICE SUPPLIES	1,800.00	1,800.00		1,800.00
101-173-801.000	CONTRACTUAL SERVICES	23,000.00	33,000.00		33,000.00
101-173-802.000	AUDIT	11,000.00	10,475.00		10,475.00
101-173-803.000	LEGAL FEES	60,000.00	60,000.00		60,000.00
101-173-850.000	TELEPHONES	2,200.00	2,200.00		2,200.00
101-173-860.000	EDUCATIONAL TRAINING	3,000.00	3,500.00		3,500.00
101-173-900.000	PRINTING & PUBLISHING	200.00	200.00		200.00
101-173-910.000	INSURANCE	2,500.00	2,760.00		2,760.00
101-173-970.000	CAPITAL OUTLAY	2,000.00	2,000.00		2,000.00
Total Expenditures:		275,700.00	285,935.00	0.00	285,935.00
101-215-702.000	SALARY/WAGES	133,000.00	133,000.00		133,000.00
101-215-720.000	FRINGE BENEFITS	60,000.00	60,000.00	1,500.00	61,500.00
101-215-727.000	OFFICE SUPPLIES	2,000.00	2,000.00		2,000.00
101-215-801.000	CONTRACTUAL SERVICES	12,850.00	12,850.00		12,850.00
101-215-803.000	LEGAL FEES	7,500.00	7,500.00		7,500.00
101-215-820.000	ELECTIONS	25,000.00	25,000.00		25,000.00
101-215-850.000	TELEPHONES	900.00	900.00	300.00	1,200.00
101-215-860.000	EDUCATIONAL TRAINING	3,000.00	3,000.00	300.00	3,300.00
101-215-900.000	PRINTING & PUBLISHING	500.00	500.00		500.00
101-215-970.000	CAPITAL OUTLAY	2,000.00	2,000.00		2,000.00
Total Expenditures:		246,750.00	246,750.00	2,100.00	248,850.00
101-253-702.000	SALARY/WAGES	95,000.00	82,500.00		82,500.00
101-253-720.000	FRINGE BENEFITS	39,000.00	39,000.00	3,000.00	42,000.00
101-253-727.000	OFFICE SUPPLIES	2,600.00	2,600.00	1,500.00	4,100.00
101-253-801.000	CONTRACTUAL SERVICES	5,800.00	35,800.00		35,800.00
101-253-803.000	LEGAL FEES	1,000.00	1,000.00		1,000.00
101-253-850.000	TELEPHONE	800.00	800.00		800.00
101-253-860.000	EDUCATIONAL TRAINING	2,500.00	3,500.00		3,500.00
101-253-900.000	PRINTING & PUBLISHING	500.00	500.00		500.00
101-253-913.000	INSURANCE	1,150.00	1,300.00		1,300.00
101-253-970.000	CAPITAL OUTLAY	2,000.00	2,000.00		2,000.00
Total Expenditures:		150,350.00	169,000.00	4,500.00	173,500.00
101-257-702.000	SALARY	1,800.00	1,800.00	200.00	2,000.00
101-257-720.000	FRINGE BENEFITS	180.00	180.00		180.00
101-257-727.000	OFFICE SUPPLIES	1,300.00	1,300.00	100.00	1,400.00
101-257-801.000	CONTRACTUAL SERVICES	39,750.00	39,750.00	1,000.00	40,750.00
101-257-804.000	BOARD OF REVIEW	300.00	300.00		300.00
101-257-807.000	TRIBUNAL CHARGEBACKS	1,500.00	1,500.00	1,000.00	2,500.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	REQUESTED AMENDMENT			NEW AMENDED BUDGET
		2024-25 ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
101-257-850.000	TELEPHONES	750.00	750.00		750.00
101-257-860.000	EDUCATIONAL TRAINING	1,500.00	1,500.00		1,500.00
101-257-900.000	PRINTING & PUBLISHING	750.00	750.00		750.00
101-257-970.000	CAPITAL OUTLAY	2,000.00	2,000.00		2,000.00
Total Expenditures:		49,830.00	49,830.00	2,300.00	52,130.00
101-265-702.000	SALARY/WAGES	7,800.00	9,800.00		9,800.00
101-265-720.000	FRINGE BENEFITS	4,000.00	5,000.00	1,000.00	6,000.00
101-265-730.000	SUPPLIES	1,500.00	1,500.00	300.00	1,800.00
101-265-801.000	CONTRACTUAL SERVICES	14,000.00	14,000.00		14,000.00
101-265-850.000	TELEPHONE	500.00	500.00		500.00
101-265-900.000	PRINTING & PUBLISHING	150.00	150.00		150.00
101-265-913.000	INSURANCE	1,500.00	1,815.00		1,815.00
101-265-920.000	UTILITIES	5,200.00	5,200.00	1,000.00	6,200.00
101-265-930.000	REPAIRS & MAINTENANCE	5,000.00	10,000.00		10,000.00
101-265-946.000	EQUIPMENT RENTAL	1,000.00	2,500.00	500.00	3,000.00
101-265-970.000	CAPITAL OUTLAY	2,500.00	9,500.00		9,500.00
Total Expenditures:		43,150.00	59,965.00	2,800.00	62,765.00
101-301-702.000	WAGES DEPUTIES	337,000.00	337,000.00	1,000.00	338,000.00
101-301-702.001	OVERTIME	10,000.00	10,000.00		10,000.00
101-301-702.002	RESERVE OFFICERS	11,500.00	11,500.00		11,500.00
101-301-748.000	FUEL & OILS	16,000.00	16,000.00		16,000.00
101-301-801.000	CONTRACTUAL SERVICES	-	-		-
101-301-803.000	LEGAL FEES	2,500.00	2,500.00		2,500.00
101-301-882.000	EVENTS/SERVICES	1,000.00	1,000.00		1,000.00
101-301-946.000	EQUIPMENT RENTAL	37,500.00	37,500.00		37,500.00
Total Expenditures:		415,500.00	415,500.00	1,000.00	416,500.00
101-441-702.000	SALARY/WAGES	160,000.00	160,000.00	10,000.00	170,000.00
101-441-720.000	FRINGE BENEFITS	137,000.00	137,000.00		137,000.00
101-441-730.000	SUPPLIES	6,000.00	6,000.00	7,500.00	13,500.00
101-441-740.000	UNIFORMS	3,600.00	3,600.00		3,600.00
101-441-755.000	TOOLS	3,000.00	3,000.00		3,000.00
101-441-799.000	PARKWAY TREES	3,000.00	6,000.00		6,000.00
101-441-801.000	CONTRACTUAL SERVICES	2,186,000.00	636,000.00		636,000.00
101-441-805.000	HOLIDAY LIGHTING	32,500.00	32,500.00		32,500.00
101-441-860.000	EDUCATIONAL TRAINING	3,500.00	3,500.00		3,500.00
101-441-882.000	EVENTS/SERVICES	500.00	500.00		500.00
101-441-900.000	PRINTING & PUBLISHING	500.00	500.00		500.00
101-441-913.000	INSURANCE	5,100.00	6,700.00		6,700.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	2024-25		REQUESTED AMENDMENT	NEW AMENDED BUDGET
		ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
101-441-920.000	UTILITIES	5,300.00	5,300.00	2,000.00	7,300.00
101-441-926.000	STREET LIGHTS	27,000.00	27,000.00	1,000.00	28,000.00
101-441-930.000	REPAIRS & MAINTENANCE	1,500.00	1,500.00	3,000.00	4,500.00
101-441-932.000	SIDEWALK REPAIRS	20,000.00	20,000.00		20,000.00
101-441-945.000	CAPITAL OUTLAY	-	-	225.00	225.00
101-441-946.000	EQUIPMENT RENTAL	107,000.00	107,000.00	10,000.00	117,000.00
101-441-960.000	SIGNS	4,200.00	12,200.00	3,000.00	15,200.00
Total Expenditures:		2,705,700.00	1,168,300.00	36,725.00	1,205,025.00
101-721-702.000	SALARY/WAGES	64,500.00	50,000.00		50,000.00
101-721-720.000	FRINGE BENEFITS	27,000.00	27,000.00		27,000.00
101-721-727.000	OFFICE SUPPLIES	2,200.00	3,500.00	1,500.00	5,000.00
101-721-801.000	CONTRACTUAL SERVICES	168,000.00	168,000.00	(70,000.00)	98,000.00
101-721-803.000	LEGAL FEES	65,000.00	65,000.00		65,000.00
101-721-850.000	TELEPHONES	700.00	700.00	200.00	900.00
101-721-860.000	EDUCATIONAL TRAINING	3,200.00	3,200.00		3,200.00
101-721-900.000	PRINTING & PUBLISHING	3,000.00	3,000.00		3,000.00
101-721-908.000	DUES, FEES & PUBLICATIONS	500.00	500.00		500.00
101-721-913.000	INSURANCE	2,200.00	2,550.00		2,550.00
101-721-970.000	CAPITAL OUTLAY	2,500.00	2,500.00		2,500.00
Total Expenditures:		338,800.00	325,950.00	(68,300.00)	257,650.00
101-723-702.000	SALARY	41,870.00	36,870.00		36,870.00
101-723-720.000	FRINGE BENEFITS	19,750.00	19,750.00		19,750.00
101-723-727.000	OFFICE SUPPLIES	1,000.00	1,000.00		1,000.00
101-723-801.000	CONTRACTUAL SERVICES	5,000.00	5,000.00		5,000.00
101-723-803.000	LEGAL FEES	1,500.00	1,500.00		1,500.00
101-723-850.000	TELEPHONES	625.00	625.00	200.00	825.00
101-723-860.000	EDUCATIONAL TRAINING	1,200.00	1,200.00		1,200.00
101-723-900.000	PRINTING & PUBLISHING	300.00	300.00		300.00
101-723-908.000	DUES & PUBLICATIONS	250.00	250.00		250.00
Total Expenditures:		71,495.00	66,495.00	200.00	66,695.00
101-730-801.000	CONTRACTUAL SERVICES	10,000.00	10,000.00	5,000.00	15,000.00
101-730-803.000	LEGAL FEES	-	-		-
101-730-931.000	WATERWAYS REPAIR	10,000.00	40,000.00		40,000.00
Total Expenditures:		20,000.00	50,000.00	5,000.00	55,000.00
101-751-702.000	SALARY/WAGES	110,000.00	110,000.00		110,000.00
101-751-720.000	FRINGE BENEFITS	47,000.00	47,000.00		47,000.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	REQUESTED AMENDMENT			NEW AMENDED BUDGET
		2024-25 ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
101-751-730.000	SUPPLIES	22,000.00	22,000.00		22,000.00
101-751-801.000	CONTRACTUAL SERVICES	45,000.00	45,000.00		45,000.00
101-751-809.000	GRANT PROJECTS	-	-		-
101-751-819.000	CHAIN FERRY REPAIRS	20,000.00	20,000.00		20,000.00
101-751-900.000	PRINTING & PUBLISHING	500.00	500.00		500.00
101-751-913.000	INSURANCE	2,700.00	3,600.00		3,600.00
101-751-920.000	UTILITIES	27,500.00	27,500.00	4,000.00	31,500.00
101-751-928.000	TRASH	15,000.00	25,000.00		25,000.00
101-751-930.000	REPAIRS & MAINTENANCE	50,000.00	50,000.00		50,000.00
101-751-946.000	EQUIPMENT RENTAL	50,000.00	50,000.00		50,000.00
101-751-960.000	SIGNS	500.00	500.00		500.00
101-751-970.000	CAPITAL OUTLAY	500,000.00	500,000.00		500,000.00
Total Expenditures:		643,000.00	653,000.00	4,000.00	657,000.00
101-756-702.000	SALARY/WAGES	130,000.00	130,000.00	11,000.00	141,000.00
101-756-720.000	FRINGE BENEFITS	32,500.00	32,500.00	5,000.00	37,500.00
101-756-730.000	SUPPLIES	12,000.00	22,000.00	5,000.00	27,000.00
101-756-801.000	CONTRACTUAL SERVICES	16,000.00	16,000.00	15,000.00	31,000.00
101-756-850.000	TELEPHONE	3,000.00	3,000.00	1,000.00	4,000.00
101-756-860.000	EDUCATIONAL TRAINING	1,000.00	1,000.00		1,000.00
101-756-900.000	PRINTING & PUBLISHING	2,000.00	2,000.00	500.00	2,500.00
101-756-913.000	INSURANCE	4,200.00	4,200.00		4,200.00
101-756-920.000	UTILITIES	14,000.00	14,000.00		14,000.00
101-756-930.000	REPAIRS & MAINTENANCE	10,000.00	10,000.00	3,000.00	13,000.00
101-756-946.000	EQUIPMENT RENTAL	25,000.00	25,000.00	6,000.00	31,000.00
101-756-960.000	SIGNS	500.00	500.00		500.00
101-756-970.000	CAPITAL OUTLAY	-	25,000.00	5,000.00	30,000.00
Total Expenditures:		250,200.00	285,200.00	51,500.00	336,700.00
101-758-702.000	SALARY	35,000.00	35,000.00	5,000.00	40,000.00
101-758-720.000	FRINGE BENEFITS	5,000.00	5,000.00		5,000.00
101-758-730.000	SUPPLIES	38,000.00	50,000.00	5,000.00	55,000.00
101-758-801.000	CONTRACTUAL SERVICES	2,500.00	2,500.00	2,000.00	4,500.00
101-758-850.000	TELEPHONES	500.00	500.00		500.00
101-758-860.000	EDUCATIONAL TRAINING	500.00	500.00		500.00
101-758-920.000	UTILITIES	850.00	850.00		850.00
101-758-930.000	REPAIRS & MAINTENANCE	500.00	500.00		500.00
101-758-960.000	SIGNS	500.00	500.00		500.00
101-758-970.000	CAPITAL OUTLAY	1,500.00	1,500.00		1,500.00
Total Expenditures:		84,850.00	96,850.00	12,000.00	108,850.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	2024-25		REQUESTED AMENDMENT	NEW AMENDED BUDGET
		ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
101-760-801.000	CONTRACTUAL SERVICES	1,000.00	1,000.00		1,000.00
101-760-900.000	PRINTING & PUBLISHING	250.00	250.00	100.00	350.00
Total Expenditures:		1,250.00	1,250.00	100.00	1,350.00
Total Revenues:		5,839,675.00	4,424,275.00	208,572.88	4,632,847.88
Total Expenditures:		5,592,475.00	4,170,425.00	54,925.00	4,225,350.00
Net of Rev/Exp:		247,200.00	253,850.00	153,647.88	407,497.88
202-000-538.000	COUNTY ROAD MILLAGE	95,000.00	95,000.00	20,000.00	115,000.00
202-000-546.000	ACT 51 FEES	120,000.00	120,000.00		120,000.00
202-000-665.000	INTEREST	5,000.00	10,000.00	6,000.00	16,000.00
202-000-697.000	TRANSFER FROM FUND BALANCE	-	-		-
202-000-699.000	DUE FROM LS & GF	100,000.00	100,000.00		100,000.00
Total Revenues:		320,000.00	325,000.00	26,000.00	351,000.00
202-463-702.000	SALARY/WAGES	22,000.00	22,000.00		22,000.00
202-463-720.000	FRINGE BENEFITS	10,250.00	10,250.00		10,250.00
202-463-727.000	SUPPLIES	3,500.00	3,500.00		3,500.00
202-463-801.000	CONTRACTUAL SERVICES	216,250.00	216,250.00	(100,000.00)	116,250.00
202-463-930.000	REPAIRS & MAINTENANCE	3,500.00	3,500.00		3,500.00
202-463-946.000	EQUIPMENT RENTAL	22,000.00	22,000.00	10,000.00	32,000.00
Total Expenditures:		25,500.00	277,500.00	(90,000.00)	187,500.00
202-464-702.000	SALARY/WAGES	10,000.00	15,000.00		15,000.00
202-464-720.000	FRINGE BENEFITS	6,000.00	6,000.00		6,000.00
202-464-727.000	SUPPLIES	14,500.00	14,500.00		14,500.00
202-464-946.000	EQUIPMENTAL RENTAL	12,000.00	12,000.00	2,100.00	14,100.00
Total Expenditures:		26,500.00	47,500.00	2,100.00	49,600.00
Total Revenues:		320,000.00	325,000.00	26,000.00	351,000.00
Total Expenditures:		52,000.00	325,000.00	(87,900.00)	237,100.00
Net of Rev/Exp:		268,000.00	-	113,900.00	113,900.00
203-000-402.000	LOCAL ROAD MILLAGE	388,000.00	389,000.00	6,000.00	395,000.00
203-000-445.000	PENALTIES & INT ON TAXES	500.00	500.00	300.00	800.00
203-000-538.000	COUNTY ROAD MILLAGE	95,000.00	95,000.00	22,000.00	117,000.00
203-000-539.000	STATE GRANTS	-	-		-
203-000-539.001	STATE GRANT - MAPLE ST	-	-		-

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	2024-25		REQUESTED AMENDMENT	NEW AMENDED BUDGET
		ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
203-000-546.000	ACT 51 FEES	70,000.00	70,000.00		70,000.00
203-000-581.000	CONTRIBUTIONS FROM LOCAL UNITS	-	-		-
203-000-665.000	INTEREST	15,000.00	55,000.00	35,000.00	90,000.00
203-000-672.000	SPECIAL ASSESSMENTS	-	-		-
203-000-697.000	FUND BALANCE	-	-		-
203-000-699.000	DUE FROM OTHER FUNDS	-	-		-
Total Revenues:		568,500.00	609,500.00	63,300.00	672,800.00
203-463-702.000	SALARY/WAGES	17,500.00	22,500.00	5,000.00	27,500.00
203-463-720.000	FRINGE BENEFITS	9,000.00	9,000.00	2,500.00	11,500.00
203-463-727.000	SUPPLIES	2,500.00	2,500.00	2,000.00	4,500.00
203-463-801.000	CONTRACTUAL SERVICES	384,000.00	384,000.00		384,000.00
203-463-930.000	REPAIRS & MAINTENANCE	1,500.00	1,500.00		1,500.00
203-463-946.000	EQUIPMENT RENTAL	19,500.00	29,000.00	2,000.00	31,000.00
203-463-970.000	CAPITAL OUTLAY	-	-	5,000.00	5,000.00
Total Expenditures:		19,500.00	448,500.00	16,500.00	465,000.00
203-464-702.000	SALARY/WAGES	10,000.00	20,000.00	(5,000.00)	15,000.00
203-464-720.000	FRINGE BENEFITS	7,000.00	10,000.00		10,000.00
203-464-727.000	SUPPLIES	10,000.00	10,000.00		10,000.00
203-464-946.000	EQUIPMENT RENTAL	7,500.00	12,500.00	2,500.00	15,000.00
Total Expenditures:		34,500.00	52,500.00	(2,500.00)	50,000.00
203-965-998.202	TRANSFER TO MAJOR STREETS	100,000.00	100,000.00		100,000.00
203-965-998.390	TRANSFER TO FUND BALANCE	-	-		-
Total Expenditures:		100,000.00	100,000.00	0.00	100,000.00
Total Revenues:		568,500.00	609,500.00	63,300.00	672,800.00
Total Expenditures:		154,000.00	601,000.00	14,000.00	615,000.00
Net of Rev/Exp:		414,500.00	8,500.00	49,300.00	57,800.00
301-000-402.000	DEBT MILLAGE	317,039.00	317,039.00		317,039.00
301-000-445.000	PENALTIES & INT ON TAXES	200.00	200.00		200.00
301-000-665.000	INTEREST	-	-		-
301-000-697.000	TRANSFER FROM FUND BALANCE	-	-		-
Total Revenues:		317,239.00	317,239.00	0.00	317,239.00
301-592-804.000	AGENT FEE	500.00	500.00		500.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	REQUESTED AMENDMENT			NEW AMENDED BUDGET
		2024-25 ORIGINAL BUDGET	2024-25 AMENDED TO-DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
301-592-991.000	DEBT PRINCIPAL	286,000.00	286,000.00		286,000.00
301-592-995.000	DEBT INTEREST	30,739.00	30,739.00		30,739.00
Total Expenditures:		317,239.00	317,239.00	0.00	317,239.00
Total Revenues:		317,239.00	317,239.00		317,239.00
Total Expenditures:		317,239.00	317,239.00		317,239.00
Net of Rev/Exp:		-	-	0.00	-
592-000-610.000	WATER TAP FEES	1,000.00	1,000.00	2,150.00	3,150.00
592-000-610.005	WATER INFRASTRUCTURE	150,000.00	150,000.00	20,000.00	170,000.00
592-000-611.000	SEWER TAP FEES	1,000.00	1,000.00	3,450.00	4,450.00
592-000-665.000	INTEREST	3,000.00	13,000.00	5,000.00	18,000.00
592-000-699.000	TRANSFER FUND BALANCE	-	-		-
Total Revenues:		155,000.00	165,000.00	30,600.00	195,600.00
592-536-801.000	CONTRACTUAL SERVICES	5,000.00	15,000.00		15,000.00
592-536-970.000	CAPITAL OUTLAY	150,000.00	150,000.00	(50,000.00)	100,000.00
Total Expenditures:		155,000.00	165,000.00	(50,000.00)	115,000.00
Total Revenues:		155,000.00	165,000.00	30,600.00	195,600.00
Total Expenditures:		155,000.00	165,000.00	(50,000.00)	115,000.00
Net of Rev/Exp:		-	-	80,600.00	80,600.00
661-000-579.000	GRANTS RECEIVED	-	-		-
661-000-664.000	MOTOR POOL REVENUE	240,000.00	240,000.00	10,000.00	250,000.00
661-000-665.000	INTEREST	10,000.00	21,000.00	12,000.00	33,000.00
661-000-673.000	SALE OF FIXED ASSETS	-	-		-
661-000-697.000	TRANSFER FROM FUND BALANCE	508,500.00	508,500.00		508,500.00
Total Revenues:		758,500.00	769,500.00	22,000.00	791,500.00
661-443-702.000	SALARY/WAGES	41,000.00	41,000.00		41,000.00
661-443-720.000	FRINGE BENEFITS	16,000.00	16,000.00		16,000.00
661-443-727.000	SUPPLIES	7,500.00	7,500.00		7,500.00
661-443-748.000	FUEL & OILS	35,000.00	35,000.00		35,000.00
661-443-750.000	TIRES & BATTERIES	10,000.00	10,000.00		10,000.00
661-443-755.000	SMALL TOOLS	2,500.00	2,500.00		2,500.00
661-443-801.000	CONTRACTUAL SERVICES	5,000.00	5,000.00		5,000.00
661-443-850.000	TELEPHONES	6,000.00	6,000.00		6,000.00

6/12/2025 BUDGET AMENDMENT DETAIL
PERIOD ENDING 06/30/2025

GL NUMBER	DESCRIPTION	2024-25		REQUESTED AMENDMENT	NEW AMENDED BUDGET
		ORIGINAL BUDGET	2024-25 AMENDED TO- DATE BUDGET	06/18/2025 INCREASE / (DECREASE)	
661-443-913.000	INSURANCE	11,500.00	11,500.00		11,500.00
661-443-920.000	UTILITIES	9,000.00	9,000.00		9,000.00
661-443-930.000	REPAIRS & MAINTENANCE	35,000.00	46,000.00	20,000.00	66,000.00
661-443-968.000	DEPRECIATION	-	-		-
661-443-970.000	CAPITAL OUTLAY	580,000.00	580,000.00	(65,000.00)	515,000.00
Total Expenditures:		758,500.00	769,500.00	(45,000.00)	724,500.00
Total Revenues:		758,500.00	769,500.00	22,000.00	791,500.00
Total Expenditures:		758,500.00	769,500.00	(45,000.00)	724,500.00
Net of Rev/Exp:		-	-	67,000.00	67,000.00
Total Revenues:		7,958,914.00	6,610,514.00	350,472.88	6,960,986.88
Total Expenditures:		7,029,214.00	6,348,164.00	(113,975.00)	6,234,189.00
Net of Rev/Exp:		929,700.00	262,350.00	464,447.88	726,797.88