

**VILLAGE OF ELBERTA**  
**Resolution #2026-016**

**FY 2026-2027 CONSOLIDATED BUDGET AMENDMENT #1 RESOLUTION**  
**(General Fund, Major Streets Fund, Local Streets Fund, Park Fund, Sewer Fund, and Water Fund)**

At a Regular Meeting of the Village Council of the Village of Elberta, Benzie County, Michigan, held on the 15th day of October, 2026, the following resolution was offered by Trustee, Radionoff and supported by Trustee, Holmes.

**WHEREAS**

1. The Village of Elberta is required under the Uniform Budgeting and Accounting Act, Public Act 2 of 1968, as amended, MCL 141.421 et seq., including MCL 141.437, to amend its budget when changes in revenues, expenditures, or appropriations become necessary;
2. The Village Council is authorized under the General Law Village Act to adopt and amend annual budgets and appropriations;
3. The Village maintains separate governmental and enterprise funds, including the General Fund, Major Streets Fund, Local Streets Fund, Park Fund, Sewer Fund, and Water Fund;
4. During Fiscal Year 2026-2027, actual and anticipated revenues, expenditures, and fund balance appropriations have differed from the amounts originally budgeted and appropriated; and
5. The Village Council has reviewed the proposed **FY 2026-2027 Budget Amendment #1** and finds the amendments necessary to accurately reflect current financial activity and maintain compliance with state law.

**NOW, THEREFORE, BE IT RESOLVED THAT:**

The Village Council of the Village of Elberta hereby adopts Fiscal Year 2026-2027 Budget Amendment #1 as set forth in the Budget Amendment Report attached hereto as **Exhibit A** and incorporated herein by reference. The appropriations contained in Exhibit A shall supersede and amend the corresponding appropriations previously adopted for Fiscal Year 2026-2027.

**SECTION 1 – GENERAL FUND (101)**

The General Fund budget is amended as detailed in Exhibit A to reflect revised revenues, expenditures, transfers, and appropriations as necessary to align the budget with actual and anticipated fiscal activity.

**SECTION 2 – MAJOR STREETS FUND (202)**

The Major Streets Fund budget is amended as detailed in Exhibit A to reflect revised revenues, expenditures, and appropriations, including adjustments related to street maintenance, labor, equipment, materials, and employee benefit costs.

**SECTION 3 – LOCAL STREETS FUND (203)**

The Local Streets Fund budget is amended as detailed in Exhibit A to reflect revised revenues, expenditures, and appropriations, including adjustments related to labor, equipment, materials, maintenance activities, and employee benefit costs.

#### **SECTION 4 – PARK FUND (208)**

The Park Fund budget is amended as detailed in Exhibit A to reflect revised revenues and expenditures, including adjustments associated with the Elberta Dunes Natural Area Endowment distribution, and employee benefit allocations.

#### **SECTION 5 – SEWER FUND (590)**

The Sewer Fund budget is amended as detailed in Exhibit A to reflect revised revenues, expenditures, debt service obligations, operating costs, repairs and maintenance, engineering expenses, and related fund balance appropriations.

#### **SECTION 6 – WATER FUND (591)**

The Water Fund budget is amended as detailed in Exhibit A to reflect revised revenues, expenditures, debt service obligations, repairs and maintenance costs, operational activities, and related fund balance appropriations.

#### **SECTION 7 – IMPLEMENTATION**

The Village Clerk, Treasurer, and President are directed to record and implement the budget amendments adopted herein and to make all necessary accounting, budgeting, and financial reporting adjustments consistent with this Resolution and Exhibit A.

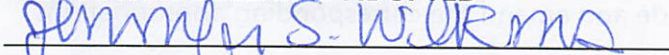
#### **ROLL CALL VOTE**

Ayes: O'Dwyer, Fiebing, Holmes, Wilkins, Radionoff

Nays: None

Absent: None

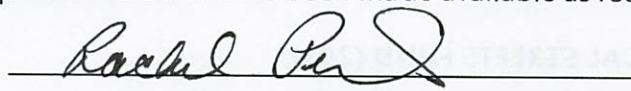
#### **RESOLUTION DECLARED ADOPTED**

  
Jennifer Wilkins, Village President

#### **CERTIFICATION**

I, the undersigned Clerk of the Village of Elberta, Benzie County, Michigan, do hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Village Council of the Village of Elberta at a Regular Meeting held on October 15, 2026; that said meeting was conducted and public notice thereof was given pursuant to and in full compliance with the Open Meetings Act, Public Act 267 of 1976, as amended; and that the minutes of said meeting were kept and will be or have been made available as required by law.

Dated: 10/15/26

  
Rachel Perkins, Village Clerk