

To: President and Members of the Munster Town Council

From: Patricia Abbott, Controller IAMC, MMC

Date: December 1, 2025

Re: Appropriation Adjustments, Ordinance 2003

There are four major expenditure groups within each fund of the Town, Personal Services, Supplies, Contractual Services, and Capital Outlays. Throughout the year, departments have expenditures greater than and less than originally anticipated in the various groups. When this happens, a transfer of budget dollars is made. There is no overall increase or decrease to the overall budget.

Municipalities are allowed to make these budget transfers. The transfers must be authorized by ordinance or resolution.

Ordinance 2003 has been prepared to authorize budget transfers known to be required so far this year. The final amounts will not be known until December 31, after the final revenues of the year have been received and the final payroll and all vouchers processed.

Adoption of an ordinance usually requires two readings. Staff asks the Town Council consider Ordinance 2003 on first reading on December 1, and then adopt the ordinance on second reading at the first meeting in January. The final appropriation adjustment amounts will be incorporated as amendments to the ordinance prior to adoption. There will be no net change in any fund.

RECOMMENDED ACTION:

By motion and voice vote, consider Ordinance 2003 on first reading and schedule second reading in January 2026.