



2024-25 Budget Amendments

June 16, 2025

The Honorable Mayor North and
Members of the City Council:

Attached please find the recommended City budget amendment for all funds for the year ending June 30, 2025.

Michigan's Uniform Budgeting and Accounting Act, as amended by P.A 621 of 1978, requires subsequent amendments to the original adopted budget (General Appropriations Resolutions) for any function that exceeds its budget's appropriation.

General Fund Highlights

Overall revenues in the General Fund are expected to be higher than originally anticipated, resulting in an amendment increasing revenues by \$25,300. This is the result primarily due to interest income being higher than expected, as well as rental inspections fees and insurance reimbursements being more than originally planned.

For expenditures, the General Fund amendments are a collection of "clean up" adjustments. In total, the amendment reduces General Fund expenditures by \$55,300. The individual department adjustments are a combination of reductions for underspent expenditures such as attorney services and some modest overages such as higher than expected insurance benefits in the Building & Grounds department.

Altogether, the amendment to General Fund increases the currently planned increase to fund balance by \$80,600 (\$25,300 more revenue plus \$55,300 less expenditures). The General Fund is still anticipating a surplus at the end of the year.

Other Funds

The only funds with an amendment that reduces fund balance is the Major Streets and Municipal Building Funds. The Major Street Fund experienced higher than expected equipment use from the City's Equipment Rental Fund. As anticipated, the construction on 415 Wiley began and therefore the bond proceeds are being utilized to fund the construction. This resulted in a reduction to fund balance.

In all other funds, this proposed budget amendment increases fund balance as a result of spending less than budgeted.

We anticipate this is the final amendment to be presented to the Council for this fiscal year.

Recommended Motion:

I move to amend the City of the Village of Douglas 2024-2025 fiscal year budget to cover the anticipated activity for each of the funds in the attached summary of amendments.

Respectfully submitted,

Approved,

Your Plante Moran accounting team

Brian Camiller, CPA
Monika Fontaine, CPA



Lisa Nocerini
City Manager

**CITY OF THE VILLAGE OF DOUGLAS
COUNTY OF ALLEGAN
STATE OF MICHIGAN**

RESOLUTION NO. 18-2025

**RESOLUTION AMENDING THE BUDGET OF THE
2024/2025 GENERAL APPROPRIATIONS ACT
(Various Funds)**

At a regular meeting of the City Council for the City of the Village of Douglas, Michigan, held at the City of the Village of Douglas City Hall, Douglas, Michigan, on the 16th day of June, 2025, at 6:00 p.m.

PRESENT:

ABSENT:

The following resolution was offered by Councilperson _____ and supported by Councilperson _____.

RESOLUTION

WHEREAS, in accordance with the Uniform Budgeting and Accounting Act, Public Act No. 2 of 1968, as amended, and Chapter IX of the City Charter, the City Council of the City of the Village of Douglas adopted a General Appropriations Act to establish and approve of the City's budget for the fiscal year commencing July 1, 2024 and ending June 30, 2025.

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

WHEREAS, the City 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;

WHEREAS, the City Council is authorized by the City Charter to transfer appropriation balances, and to make additional appropriations during the fiscal year that do not exceed the amount of

actual and anticipated revenues, and unreserved fund balances and working capital balances, as estimated in the budget.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The City Council of the City of the Village of Douglas (“Douglas”) does hereby amend the adopted and approved budget for fiscal year 2024/2025 by amending the various appropriations and interfund transfers as set forth in Exhibit A to this Resolution.
2. Any increases in funds appropriated for expenditures and interfund transfers shall be made from the unreserved fund balances or working capital balances of the various funds comprising the adopted and approved fiscal year 2024/2025 budget.
3. That any resolutions in conflict with this Resolution are deemed rescinded and revoked by the adoption of this Resolution.

YEAS: Council Members:

NAYS: Council Members:

ABSTAIN: Council Members:

ABSENT: Council Members:

ADOPTED this 16th day of June, 2025

CITY OF THE VILLAGE OF DOUGLAS

BY: _____
Cathy North, Mayor

BY: _____
Laura Kasper, City Clerk

CERTIFICATION

I, Laura Kasper, the duly appointed Clerk of the City of the Village of Douglas, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Douglas City Council at a regular meeting held June 16, 2025 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.

CITY OF THE VILLAGE OF DOUGLAS

BY: _____

Laura Kasper, City Clerk

The following are the proposed budget amendments by fund:

Fund	Proposed Amendment to Revenues	Proposed Amendment to Expenditures	Proposed Net Revenues Over/(Under) Expenditures
General Fund (101)	\$ 25,300 <i>increase</i>	\$ (55,300) <i>decrease</i>	\$ 80,600 Increase to fund balance
Major Streets (202)	\$ - <i>no change</i>	\$ 18,100 <i>increase</i>	\$ (18,100) Decrease to fund balance
Local Streets (203)	\$ 14,800 <i>increase</i>	\$ (182,900) <i>decrease</i>	\$ 197,700 Increase to fund balance
Brownfield Redevelopment Authority (243)	\$ (433,089) <i>decrease</i>	\$ (525,000) <i>decrease</i>	\$ 91,911 Increase to fund balance
Water & Sewer Fund (450)	\$ 27,100 <i>increase</i>	\$ (3,675) <i>decrease</i>	\$ 30,775 Increase to fund balance
Municipal Building Fund (470)	\$ 80,000 <i>increase</i>	\$ 1,700,000 <i>increase</i>	\$ (1,620,000) Decrease to fund balance
Douglas Marina (594)	\$ 11,000 <i>increase</i>	\$ (2,900) <i>decrease</i>	\$ 13,900 Increase to fund balance

City of the Village of Douglas
Fiscal Year 2025 Budget Amendment Summary (BA-2)

		Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
General Fund (101) Combined with Marina Fund (594) for financial statement purposes				
Revenue: Positive/ (Negative) Change				
Dept 000	Interest income		5,000	
Dept 000	Business License Fees		(8,000)	
Dept 000	Police Administration Fee		(700)	
Dept 000	Rental Insepection Fees		15,000	
Dept 000	Donations		4,000	
Dept 000	Insurance Reimbursements		10,000	
Total Revenues		3,890,511	25,300	\$ 3,915,811
Expenditures: (Positive)/ Negative Change				
Dept 215 - CLERK/TREASURER	Training, insurance benefits, supplies		12,300	
Dept 223 - AUDITOR	Contractual services		500	
Dept 262 - ELECTION	Wages, supplies, postage		800	
Dept 265 - BUILDING & GROUNDS	Wages, insurance benefits		20,500	
Dept 266 - ATTORNEY	Contractual services		(25,000)	
Dept 463 - GENERAL STREETS & ROW	Wages		(25,000)	
Dept 701 - PLANNING & ZONING	Training, attorney services, engineering services		(44,400)	
Dept 751 - PARKS & RECREATION	Capital outlay		19,000	
Dept 850 - INSURANCE & BONDS	Liability and auto insurance		(14,000)	
Total Expenditures		3,693,381	(55,300)	3,638,081
Net Revenues and Expenditures		197,130	80,600	277,730
Beginning Fund Balance at July 1, 2024		1,429,715		1,429,715
Projected Ending Fund Balance at June 30, 2025		\$ 1,626,845		\$ 1,707,445
Major Streets (202)				
Revenue: Positive/ (Negative) Change				
			-	
Total Revenues		\$ 359,520	-	\$ 359,520
Expenditures Positive/ (Negative) Change				
Dept 464 - GENERAL STREETS WINTER	Equipment rent		18,100	
Total Expenditures		477,135	18,100	495,235
Net Revenues and Expenditures		(117,615)	(18,100)	(135,715)
Beginning Fund Balance at July 1, 2024		292,325		292,325
Projected Ending Fund Balance at June 30, 2025		\$ 174,710		\$ 156,610
Local Streets (203)				
Revenue: Positive/ (Negative) Change				
Dept 000	County Road funds		14,800	
Total Revenues		\$ 328,750	14,800	\$ 343,550
Expenditures Positive/ (Negative) Change				
Dept 463 - GENERAL STREETS & ROW	Repairs & Maintenance		(200,000)	
Dept 464 - GENERAL STREETS WINTER & ROW	Equipment rent		17,100	
Total Expenditures		766,022	(182,900)	583,122

City of the Village of Douglas
Fiscal Year 2025 Budget Amendment Summary (BA-2)

	Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
Net Revenues and Expenditures	(437,272)	197,700	(239,572)
Beginning Fund Balance at July 1, 2024	241,194		241,194
Projected Ending Fund Balance at June 30, 2025	\$ (196,078)		\$ 1,622

City of the Village of Douglas
Fiscal Year 2025 Budget Amendment Summary (BA-2)

		Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
Brownfield Redevelopment Authority (243)				
Revenue: Positive/ (Negative) Change				
Dept 000	Federal Grants		(435,989)	
Dept 000	Interest income		2,900	
Total Revenues		\$ 540,989	(433,089)	\$ 107,900
Expenditures Positive/ (Negative) Change				
Dept 000	Blight removal		(525,000)	
Total Expenditures		594,852	(525,000)	69,852
Net Revenues and Expenditures		(53,863)	91,911	38,049

Note: Fund Balance is not reported since the Brownfield Redevelopment Authority is a component unit (full-accrual) activity.

City of the Village of Douglas
Fiscal Year 2025 Budget Amendment Summary (BA-2)

		Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
Water and Sewer Fund (450)				
Revenue: Positive/ (Negative) Change				
Dept 000	State grant		1,600	
Dept 000	Connection fees - Water		(7,500)	
Dept 000	Connection fees - Sewer		(12,000)	
Dept 000	Reimbursement from State		45,000	
Total Revenues		\$ 598,404	27,100	\$ 625,504
Expenditures Positive/ (Negative) Change				
Dept 536 - WATER SYSTEM	Wages, equipment rent		16,325	
Dept 537 - SEWER SYSTEM	Contractual engineer, construction		(20,000)	
Total Expenditures		693,000	(3,675)	689,325
Net Revenues and Expenditures		(94,596)	30,775	(63,821)
Beginning Fund Balance at July 1, 2024		208,386		208,386
Projected Ending Fund Balance at June 30, 2025		\$ 113,790		\$ 144,565
Building Fund (470)				
Revenue: Positive/ (Negative) Change				
Dept 000	Interest income		80,000	
Total Revenues		\$ 3,473,000	80,000	\$ 3,553,000
Expenditures Positive/ (Negative) Change				
Dept 265 - BUILDINGS & GROUNDS	Construction		1,700,000	
Total Expenditures		237,409	1,700,000	1,937,409
Net Revenues and Expenditures		3,235,591	(1,620,000)	1,615,591
Beginning Fund Balance at July 1, 2024		-		-
Projected Ending Fund Balance at June 30, 2025		\$ 3,235,591		\$ 1,615,591

City of the Village of Douglas
Fiscal Year 2025 Budget Amendment Summary (BA-2)

		Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
Douglas Marina (594) Combined with General Fund (101) for financial statement purposes				
Revenue: Positive/ (Negative) Change				
Dept 000	Transient slip		400	
Dept 000	Interest income		2,200	
Dept 000	Wade's Bayou park rental		8,400	
Total Revenues		\$ 212,750	11,000	\$ 223,750
Expenditures Positive/ (Negative) Change				
Dept 597 - DOUGLAS MARINA	Utilities		(2,000)	
Dept 597.001 - WADE's BAYOU	Construction		(2,900)	
Total Expenditures		151,450	(2,900)	148,550
Net Revenues and Expenditures		61,300	13,900	75,200
Beginning Fund Balance at July 1, 2024				
		90,693		90,693
Projected Ending Fund Balance at June 30, 2025		\$ 151,993		\$ 165,893