

2025-26 Budget Amendments

November 3, 2025

The Honorable Mayor North and Members of the City Council:

Attached please find the recommended City budget amendments for the General Fund and the Water & Sewer Fund for the year ending June 30, 2026.

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

As a result of the City Council's approval of resolution 17-2025 to implement a monthly payment-in-lieu of insurance stipend for health insurance, the budget the Treasurer and Police Departments needs to be increased for those employees who opted in.

The City also approved pre-payment to Allegan County for their assessment for the Warnock Drain.

This will increase the originally approved budgeted expenditures in the General Fund by \$151,750 from \$3,976,461 to \$4,128,211, resulting in a projected ending Fund Balance of \$1,536,274.

Water & Sewer Fund

The 2025-2026 budget included approval of expenses for lead line replacement. The amount of \$1,040,000 was included in the line for contractual engineering which included other items. However, after further consideration it was decided it would be best to move

the amount to it's own line item in order to not co-mingle the expenses. Therefore the proposed amendment has a net impact of zero to expenses.

Recommended Motion:

I move to amend the City of the Village of Douglas 2025-2026 fiscal year budget to cover the anticipated activity for each of the funds in the attached summary of amendments.

Respectfully submitted,

Dawn Raza, Tresurer

Manager

Approved,

Lisa Nocerini, City

The following are the proposed budget amendments by fund:

Fund	Am	Proposed Amendment to Revenues		Proposed Amendment to Expenditures		Proposed Net Revenues Over/(Under) Expenditures		
General Fund (101)	\$	-	\$	151,750	\$	(151,750) Decrease to fund balance		
		increase		increase				
Water & Sewer Fund (450)	\$	-	\$	-	\$	No change to fund balance		
,	1	decrease		decrease		Separate out Lead Service Line Costs		

Revenue: Positive/ (Negative) Change Popt 2000 Projected Ending Fund Balance at July 1, 2025 Projected Ending Fund Balance at July 2, 2025 Projected Ending Fund Bal	City of the Village of Douglas Fiscal Year 2026 Budget Amendment		Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
Dept 000	General Fund (101) Combined with N	flarina Fund (594) for financial statement purposes			
Page		e ·			
Dept 253 - TREASURER Health Insurance 20,000 20,0	•		4 007 640		Ć 4 027 C40
Dept 253 - TREASURER Dept 301 - POLICE Dept 301 - POLICE Health Insurance Dept 463 - GENERAL STREETS & ROW Prepayment of Warnock Drain to Allegan County 8,000 20,00	Total Revenues		4,037,640	-	\$ 4,037,640
Dept 301 - POLICE Dept 463 - GENERAL STREETS & ROW Health Insurance Prepayment of Warnock Drain to Allegan County 20,000 123,750 Total Expenditures 3,976,461 151,750 4,128,211 Net Revenues and Expenditures 61,179 (151,750) (90,571) Beginning Fund Balance at July 1, 2025 1,626,845 1,626,845 \$ 1,536,274 Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change \$ 1,346,000 - \$ 1,346,000 Dept 000 Total Revenues \$ 1,346,000 - \$ 1,346,000 Expenditures Positive/ (Negative) Change Dept 536 - Water System Contractual Engineering (1,040,000) - \$ 1,346,000 Dept 536 - Water System Contractual Engineering Lead Line Replacement 1,387,000 - \$ 1,387,000 Total Expenditures (41,000) - \$ 1,387,000 Net Revenues and Expenditures (41,000) - \$ 1,387,000	Expenditures: (Positive)/ Negative Ch	nange			
Dept 463 - GENERAL STREETS & ROW Prepayment of Warnock Drain to Allegan County 123,750	Dept 253 - TREASURER	Health Insurance		8,000	
Total Expenditures 3,976,461 151,750 4,128,211 Net Revenues and Expenditures 61,179 (151,750) (90,571) Beginning Fund Balance at July 1, 2025 1,626,845 1,626,845 Projected Ending Fund Balance at July 20, 2026 \$ 1,688,024 \$ 1,536,274 Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change Dept 000 \$ 1,346,000 - \$ 1,346,000 Total Revenues \$ 1,346,000 - \$ 1,346,000 Expenditures Positive/ (Negative) Change (1,040,000) Dept 536 - Water System Contractual Engineering (1,040,000) Dept 536 - Water System Contractual Engineering Lead Line Replacement 1,387,000 - 1,387,000 Total Expenditures (41,000) - (41,000) Net Revenues and Expenditures (41,000) - (41,000)	Dept 301 - POLICE	Health Insurance		20,000	
Net Revenues and Expenditures 61,179 (151,750) (90,571) Beginning Fund Balance at July 1, 2025 1,626,845 1,626,845 1,536,274 Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change Popt 000 Total Revenues \$ 1,346,000 - \$ 1,346,000 Expenditures Positive/ (Negative) Change Contractual Engineering (1,040,000) - \$ 1,346,000 Dept 536 - Water System Contractual Engineering Lead Line Replacement 1,387,000 - 1,387,000 Total Expenditures (41,000) - 1,387,000 Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025 113,790 113,790	Dept 463 - GENERAL STREETS & ROW	Prepayment of Warnock Drain to Allegan County		123,750	
Beginning Fund Balance at July 1, 2025 Projected Ending Fund Balance at June 30, 2026 Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change Dept 000 Total Revenues Dept 536 - Water System Contractual Engineering Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Beginning Fund Balance at July 1, 2025 113,790 113,790 113,790 1,626,845 \$ 1,688,024 \$ 1,688,024 \$ 1,688,024 \$ 1,688,024 \$ 1,536,274	Total Expenditures		3,976,461	151,750	4,128,211
Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change Dept 000 Total Revenues Dept 536 - Water System Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Net Revenues and Expenditures Beginning Fund Balance at July 1, 2025 \$ 1,536,274 \$ 1,536,274 \$ 1,536,274 \$ 1,536,274 \$ 1,536,024 \$ 1,346,000 \$ 1,346,0	Net Revenues and Expenditures		61,179	(151,750)	(90,571)
Water and Sewer Fund (450) Revenue: Positive/ (Negative) Change Dept 000 Total Revenues Dept 536 - Water System Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Revenues and Expenditures Beginning Fund Balance at July 1, 2025 S 1,536,274 \$ 1,536,274 \$ 1,536,274 \$ 1,536,274 \$ 1,536,274 \$ 1,346,000 - \$ 1,346,000 - \$ 1,346,000 - \$ 1,346,000 - \$ 1,346,000 - \$ 1,346,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000 - \$ 1,387,000	Beginning Fund Balance at July 1, 202	25	1,626,845		1,626,845
Revenue: Positive/ (Negative) Change Dept 000 Total Revenues Expenditures Positive/ (Negative) Change Dept 536 - Water System Dept 536 - Water System Contractual Engineering Lead Line Replacement Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Beginning Fund Balance at July 1, 2025 Seption 1,346,000 - \$ 1,346,000 1,040,000 1,040,000 1,387,000 113,790 113,790 113,790 113,790	Projected Ending Fund Balance at Jur	ne 30, 2026	\$ 1,688,024		\$ 1,536,274
Total Revenues \$ 1,346,000 - \$ 1,346,000 Expenditures Positive/ (Negative) Change Dept 536 - Water System Contractual Engineering Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures 1,040,000 Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025	Water and Sewer Fund (450)				
Total Revenues \$ 1,346,000 - \$ 1,346,000 Expenditures Positive/ (Negative) Change Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Total Expenditures 1,040,000 Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025	,, •	e			
Expenditures Positive/ (Negative) Change Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Beginning Fund Balance at July 1, 2025 Contractual Engineering Lead Line Replacement 1,040,000 1,387,000 1,387,000 1,387,000 113,790 113,790	•		ć 4.24C.000		Ć 1 24C 000
Dept 536 - Water System Contractual Engineering (1,040,000) Dept 536 - Water System Contractual Engineering Lead Line Replacement 1,040,000 Total Expenditures 1,387,000 - 1,387,000 Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025	Total Revenues		\$ 1,346,000	-	\$ 1,346,000
Dept 536 - Water System Contractual Engineering Lead Line Replacement Total Expenditures Net Revenues and Expenditures Reginning Fund Balance at July 1, 2025 Contractual Engineering Lead Line Replacement 1,040,000 1,387,000 1,387,000 (41,000) - (41,000) 113,790 113,790	Expenditures Positive/ (Negative) Ch	ange			
Total Expenditures 1,387,000 - 1,387,000 Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025 113,790 113,790	Dept 536 - Water System	Contractual Engineering			
Net Revenues and Expenditures (41,000) - (41,000) Beginning Fund Balance at July 1, 2025 113,790 113,790	Dept 536 - Water System	Contractual Engineering Lead Line Replacement		1,040,000	
Beginning Fund Balance at July 1, 2025 113,790 113,790	Total Expenditures		1,387,000	_	1,387,000
Deginning Fund Dulance de Suly 1) 2020	Net Revenues and Expenditures		(41,000)	_	(41,000)
Defining Fund Bulance devaly 1, 1015	Reginning Fund Balance at July 1, 202	25	113,790		113,790
		\$ 72,790		\$ 72,790	