



2025-26 Budget Amendments

February 2, 2026

The Honorable Mayor North and
Members of the City Council:

Attached please find the recommended City budget amendments for the General Fund, Schultz Park Launch Ramp Fund, Brownfield Authority Fund, Blue Star Corridor Improvement Fund, and the Douglas Marina 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

Total revenue in the General Fund is being increased by \$36,230. Although State Revenue Sharing is being reduced by \$5,400 due to a reduction in the State of Michigan's budget, other City revenues have exceeded their budget. This includes law enforcement training funds, planning and zoning fees, rental income, and donations.

For expenditures, the buildings and grounds department is ahead of budget in wages, health insurance, telephone, utilities, and equipment usage and therefore need to be increased by \$95,000.

In the Police Department, part-time wages, special event wages, and supplies are trending higher than budget so we are suggesting an increase of \$7,500.

There are a few other minor line items in other departments that are ahead of the budget and those items are being amended as well.

This will increase the originally approved budgeted expenditures in the General Fund by \$109,600 from \$4,088,211 to \$4,197,811. The increase in revenue along with the increase in expenditures will result in a projected ending Fund Balance of \$1,795,373.

Schultz Park Launch Ramp

Due to unanticipated launch repairs, the expenditures in the Schultz Park Launch Ramp Fund are being increased by \$700.

Brownfield Authority

Due to unanticipated attorney fees related to environmental response recovery related to 200 Blue Star, expenditures in the Brownfield Authority Fund are being increased by \$88,386.

Blue Star Corridor Improvement Fund

The City received conditional grants from the State of Michigan for TAP and MDNR and will begin engineering work in the current fiscal year that will eventually be reimbursed. Therefore expenditures in the Blue Star Fund are being increased by \$21,092.

Marina Fund

The Marina Fund's budgeted revenue will rise by \$100,000 due to a donation earmarked for construction. Expenditures will be increased by \$200,000 to account for the \$100,000 donation received in the previous fiscal year as well as an additional donation of \$100,000 received in October 2025.

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,

Approved,



Dawn Raza, Treasurer



Lisa Nocerini, City Manager

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)	\$ 36,230 <i>increase</i>	\$ 109,600 <i>increase</i>	\$ (73,370) Decrease to fund balance
Schultz Park Launch Ramp (213)	\$ - <i>no change</i>	\$ 700 <i>increase</i>	\$ (700) Decrease to fund balance
Brownfield Redevelopment Authority (243)	\$ - <i>no change</i>	\$ 88,386 <i>increase</i>	\$ (88,386) Decrease to fund balance
Blue Star Corridor Improvement (403)	\$ - <i>no change</i>	\$ 21,092 <i>increase</i>	\$ (21,092) Decrease to fund balance
Douglas Marina (594)	\$ 100,000 <i>increase</i>	\$ 200,000 <i>increase</i>	\$ (100,000) Decrease to fund balance

City of the Village of Douglas Fiscal Year 2026 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	Law enforcement training funds, planning & zoning, rental income, reimbursements		36,230	
Total Revenues		4,037,640	36,230	\$ 4,073,870
Expenditures: (Positive)/ Negative Change				
Dept 223 - AUDITOR	Auditor contract		100	
Dept 265 - BUILDING & GROUNDS	Wages, benefits, utilities, equipment use		95,000	
Dept 301 - POLICE	Wages - part time and overtime, supplies		7,500	
Dept 463 - GENERAL STREETS & ROW	Contractual engineering, storm sewer CIP		7,000	
Total Expenditures		4,088,211	109,600	4,197,811
Net Revenues and Expenditures		(50,571)	(73,370)	(123,941)
Beginning Fund Balance at July 1, 2025		1,919,314		1,919,314
Projected Ending Fund Balance at June 30, 2026		\$ 1,868,743		\$ 1,795,373
Schultz Park Launch Ramp (213)				
Revenue: Positive/ (Negative) Change				
Dept 000			-	
Total Revenues		\$ 33,500	-	\$ 33,500
Expenditures Positive/ (Negative) Change				
Dept 753 - LAUNCH RAMPS	Repairs & maintenance		700	
Total Expenditures		75,550	700	76,250
Net Revenues and Expenditures		(42,050)	(700)	(42,750)
Beginning Fund Balance at July 1, 2025		98,153		98,153
Projected Ending Fund Balance at June 30, 2026		\$ 56,103		\$ 55,403
Brownfield Redevelopment Authority (243)				
Revenue: Positive/ (Negative) Change				
Dept 000				
Total Revenues		\$ 527,789	-	\$ 527,789
Expenditures Positive/ (Negative) Change				
Dept 000 - Expenditures	Contractual attorney		88,386	
Total Expenditures		465,289	88,386	553,675
Net Revenues and Expenditures		62,500	(88,386)	(25,886)
Note: Fund Balance is not reported since the Brownfield Redevelopment Authority is a component unit (full-accrual) activity.				
Blue Star Corridor Improvement Fund (403)				
Revenue: Positive/ (Negative) Change				
Dept 000				
Total Revenues		\$ 120,000	-	\$ 120,000
Expenditures Positive/ (Negative) Change				
Dept 463 - GENERAL STREETS & ROW	Contractual engineering		21,092	
Total Expenditures		11,500	21,092	32,592
Net Revenues and Expenditures		108,500	(21,092)	87,408
Beginning Fund Balance at July 1, 2025		339,985		339,985
Projected Ending Fund Balance at June 30, 2026		\$ 448,485		\$ 427,393
Douglas Marina (594) Combined with General Fund (101) for financial statement purposes				
Revenue: Positive/ (Negative) Change				
Dept 000	Donations		100,000	
Total Revenues		\$ 120,950	100,000	\$ 220,950
Expenditures Positive/ (Negative) Change				
Dept 597 - DOUGLAS MARINA	Capital outlay		200,000	
Total Expenditures		130,500	200,000	330,500
Net Revenues and Expenditures		(9,550)	(100,000)	(109,550)
Beginning Fund Balance at July 1, 2025		176,424		176,424
Projected Ending Fund Balance at June 30, 2026		\$ 166,874		\$ 66,874