



## 2024-25 Budget Amendments

July 15, 2024

The Honorable Mayor North and  
Members of the City Council:

Attached please find the recommended City budget amendment for the General Fund, the Water & Sewer Fund and the Municipal Building Fund 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 & Municipal Building Fund**

As a result of the City Council's approval of the Carbon Six Construction initial design, a transfer out of \$150,000 is needed from the General Fund to cover the expense that will occur in the Municipal Building Fund. A corresponding transfer in and expense will be recorded in the Municipal Building Fund.

This will increase the originally approved budgeted expenditures in the General Fund by \$150,000 from \$3,331,423 to \$3,481,423, resulting in a projected ending Fund Balance of \$1,755,142. The revenues and expenditures in the Municipal Building Fund will both increase by \$150,000 from the originally approved budgeted revenue and expenditures of \$0 resulting in a projected ending Fund balance of \$0.

### **Water & Sewer Fund**

The Garandana Court Drain project was approved for the 2024 fiscal year, however it was not completed. It is now planned for the 2025 fiscal year at an estimated cost of \$70,000.

In addition, the lead service line replacements approved for the 2024 fiscal year in the amount of \$81,000 were not entirely completed. The remaining balance of \$60,000 is now expected to be expended in the 2025 fiscal year.

This will increase the originally approved budgeted expenditures in the Water & Sewer Fund by \$130,000 from \$563,000 to \$693,000, resulting in a projected ending Fund Balance of (\$91,022). This deficit is expected to be eliminated during the year by State Funding secured to cover costs related to lead line replacement.

**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

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)	\$ - <i>increase</i>	\$ 150,000 <i>increase</i>	\$ (150,000) Decrease to fund balance
Major Streets (202)	\$ - <i>decrease</i>	\$ - <i>decrease</i>	\$ - No change to fund balance
Local Streets (203)	\$ - <i>increase</i>	\$ - <i>decrease</i>	\$ - No change to fund balance
Schultz Park Launch Ramp (213)	\$ - <i>no change</i>	\$ - <i>no change</i>	\$ - No change to fund balance
Brownfield Redevelopment Authority (243)	\$ - <i>increase</i>	\$ - <i>decrease</i>	\$ - No change to fund balance
Kalamazoo Harbor Authority (245)	\$ - <i>decrease</i>	\$ - <i>decrease</i>	\$ - No change to fund balance
Downtown Development Authority (248)	\$ - <i>increase</i>	\$ - <i>no change</i>	\$ - No change to fund balance
Blue Star Corridor Improvement (403)	\$ - <i>increase</i>	\$ - <i>no change</i>	\$ - No change to fund balance
Water & Sewer Fund (450)	\$ - <i>decrease</i>	\$ 130,000 <i>increase</i>	\$ (130,000) Decrease to fund balance
Municipal Building Fund (470)	\$ 150,000 <i>no change</i>	\$ 150,000 <i>no change</i>	\$ - No change to fund balance
Douglas Marina (594)	\$ - <i>increase</i>	\$ - <i>decrease</i>	\$ - No change to fund balance
Equipment Rental Fund (660)	\$ - <i>no change</i>	\$ - <i>decrease</i>	\$ - No change to fund balance

City of the Village of Douglas  
 Fiscal Year 2025 Budget Amendment Summary (BA-1)

	Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
<b>General Fund (101) Combined with Marina Fund (594) for financial statement purposes</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>3,712,811</b>	-	<b>\$ 3,712,811</b>
<b>Expenditures: (Positive)/ Negative Change</b>			
Dept 966 - TRANSFERS OUT		150,000	
Transfer to Building Fund for Carbon Six Initial Design			
<b>Total Expenditures</b>	<b>3,331,423</b>	<b>150,000</b>	<b>3,481,423</b>
<b>Net Revenues and Expenditures</b>	<b>381,388</b>	<b>(150,000)</b>	<b>231,388</b>
<b>Beginning Fund Balance at July 1, 2024</b>	1,523,754		1,523,754
<b>Projected Ending Fund Balance at June 30, 2025</b>	<u>\$ 1,905,142</u>		<u>\$ 1,755,142</u>
<b>Major Streets (202)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 359,520</b>	-	<b>\$ 359,520</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>477,135</b>	-	<b>477,135</b>
<b>Net Revenues and Expenditures</b>	<b>(117,615)</b>	-	<b>(117,615)</b>
<b>Beginning Fund Balance at July 1, 2024</b>	250,110		250,110
<b>Projected Ending Fund Balance at June 30, 2025</b>	<u>\$ 132,495</u>		<u>\$ 132,495</u>
<b>Local Streets (203)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 328,750</b>	-	<b>\$ 328,750</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>480,685</b>	-	<b>480,685</b>
<b>Net Revenues and Expenditures</b>	<b>(151,935)</b>	-	<b>(151,935)</b>
<b>Beginning Fund Balance at July 1, 2024</b>	218,659		218,659
<b>Projected Ending Fund Balance at June 30, 2025</b>	<u>\$ 66,724</u>		<u>\$ 66,724</u>

City of the Village of Douglas  
 Fiscal Year 2025 Budget Amendment Summary (BA-1)

	Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
<b>Schultz Park Launch Ramp (213)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000		-	
<b>Total Revenues</b>	<b>\$ 30,000</b>	-	<b>\$ 30,000</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>75,550</b>	-	<b>75,550</b>
<b>Net Revenues and Expenditures</b>	<b>(45,550)</b>	-	<b>(45,550)</b>
<b>Beginning Fund Balance at July 1, 2024</b>	130,329		130,329
<b>Projected Ending Fund Balance at June 30, 2025</b>	<b>\$ 84,779</b>		<b>\$ 84,779</b>

<b>Brownfield Redevelopment Authority (243)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 540,989</b>	-	<b>\$ 540,989</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>566,158</b>	-	<b>566,158</b>
<b>Net Revenues and Expenditures</b>	<b>(25,169)</b>	-	<b>(25,169)</b>

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

<b>Kalamazoo Harbor Authority (245)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ -</b>	-	<b>\$ -</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>-</b>	-	<b>-</b>
<b>Net Revenues and Expenditures</b>	<b>-</b>	-	<b>-</b>

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

City of the Village of Douglas  
 Fiscal Year 2025 Budget Amendment Summary (BA-1)

	Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
<b>Downtown Development Authority (248)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 62,807</b>	-	<b>\$ 62,807</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>57,560</b>	-	<b>57,560</b>
<b>Net Revenues and Expenditures</b>	<b>5,247</b>	-	<b>5,247</b>

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

<b>Blue Star Corridor Improvement Fund (403)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 105,000</b>	-	<b>\$ 105,000</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	-	-	-
<b>Net Revenues and Expenditures</b>	<b>105,000</b>	-	<b>105,000</b>
<b>Beginning Fund Balance at July 1, 2024</b>	223,240		223,240
<b>Projected Ending Fund Balance at June 30, 2025</b>	<b>\$ 328,240</b>		<b>\$ 328,240</b>

<b>Water and Sewer Fund (450)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 477,784</b>	-	<b>\$ 477,784</b>
<b>Expenditures Positive/ (Negative) Change</b>			
Dept 000	Garandana Court Drain - Rollover from FY 2024	70,000	
Dept 536 - Water System	Lead Line Replacements - Rollover from FY 2024	60,000	
<b>Total Expenditures</b>		<b>130,000</b>	<b>693,000</b>
<b>Net Revenues and Expenditures</b>		<b>(85,216)</b>	<b>(215,216)</b>
<b>Beginning Fund Balance at July 1, 2024</b>		124,194	124,194
<b>Projected Ending Fund Balance at June 30, 2025</b>		<b>\$ 38,978</b>	<b>\$ (91,022)</b>

<b>Building Fund (470)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000	Transfer In From General Fund	150,000	
<b>Total Revenues</b>		<b>\$ 150,000</b>	<b>\$ 150,000</b>
<b>Expenditures Positive/ (Negative) Change</b>			
Dept 265 - Building & Grounds	Carbon Six Construction Initial Design	150,000	
<b>Total Expenditures</b>		<b>150,000</b>	<b>150,000</b>
<b>Net Revenues and Expenditures</b>		-	-
<b>Beginning Fund Balance at July 1, 2024</b>		-	-
<b>Projected Ending Fund Balance at June 30, 2025</b>		<b>\$ -</b>	<b>\$ -</b>

City of the Village of Douglas  
 Fiscal Year 2025 Budget Amendment Summary (BA-1)

	Current Amended Budget	Proposed Budget Amendment	Proposed Amended Budget
<b>Douglas Marina (594) Combined with General Fund (101) for financial statement purposes</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 112,750</b>	<b>-</b>	<b>\$ 112,750</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>151,450</b>	<b>-</b>	<b>151,450</b>
<b>Net Revenues and Expenditures</b>	<b>(38,700)</b>	<b>-</b>	<b>(38,700)</b>
<b>Beginning Fund Balance at July 1, 2024</b>	<u>86,820</u>		<u>86,820</u>
<b>Projected Ending Fund Balance at June 30, 2025</b>	<u>\$ 48,120</u>		<u>\$ 48,120</u>
<b>Equipment Rental Fund (660)</b>			
<b>Revenue: Positive/ (Negative) Change</b>			
Dept 000			
<b>Total Revenues</b>	<b>\$ 392,000</b>	<b>-</b>	<b>\$ 392,000</b>
<b>Expenditures Positive/ (Negative) Change</b>			
<b>Total Expenditures</b>	<b>348,436</b>	<b>-</b>	<b>348,436</b>
<b>Net Revenues and Expenditures</b>	<b>43,564</b>	<b>-</b>	<b>43,564</b>
<b>Beginning Fund Balance at July 1, 2024</b>	<u>1,093,416</u>		<u>1,093,416</u>
<b>Projected Ending Fund Balance at June 30, 2025</b>	<u>\$ 1,136,980</u>		<u>\$ 1,136,980</u>