



**THE CITY OF THE VILLAGE OF DOUGLAS  
REGULAR MEETING OF THE CITY COUNCIL  
MONDAY, JUNE 15, 2026 AT 6:00 PM  
415 WEST WILEY RD, SUITE 103, DOUGLAS, MI  
49406**

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**AGENDA**

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**View remotely, online or by phone -**

**Join online by visiting:** <https://us02web.zoom.us/j/85015031282>

**Join by phone by dialing:** +1 (312) 626-6799 | **Then enter "Meeting ID":** 850 1503 1282

1. **CALL TO ORDER:** By Mayor
2. **ROLL CALL:** By Clerk
3. **PLEDGE OF ALLEGIANCE:** Led by Mayor
4. **CONSENT CALENDAR**
  - A. Approve the Council Meeting Agenda for June 15, 2026
  - B. Approve the Council Regular Meeting Minutes for June 1, 2026
  - C. Approve Invoices in the Amount of \$211,720.63
  - D. ZBA Appointment: Rob Joon, ZBA Reappointment: Bill Schumacher
5. **PUBLIC COMMUNICATION - VERBAL (LIMIT OF 3 MINUTES, AGENDA ITEMS ONLY)**
6. **PUBLIC COMMUNICATION - WRITTEN**
7. **UNFINISHED BUSINESS**
8. **NEW BUSINESS**
  - A. Resolution 15-2026 - FY 2025/2026 Budget Amendments (L. Nocerini, D. Raza)

*Motion to approve the Consent Calendar of June 15, 2026 – roll call vote*

*Motion to adopt resolution 15-2026, outlining amendments to the City of the Village of Douglas 2025-2026 fiscal year budget. - roll call vote*

- B.** Resolution 16-2026 - Fiscal Year 2026-2027 Budget Adoption - Public Hearing (L. Nocerini, D. Raza)

*Motion to open the public hearing for resolution 16-2026. - roll call vote*

1. Administration Comments
2. Public Comments
3. Council Comments

*Motion to close the public hearing for resolution 16-2026. - roll call vote*

*Motion to adopt resolution 16-2026, approving the Fiscal Year 2026-2027 General Appropriations Act adopting the annual budget for the City of the Village of Douglas. - roll call vote*

- C.** 2026 City Special Event Policy (Event Committee: Balmer, O'Malley, Walker)

*Motion to adopt the 2026 Special Event Policy for the City of the Village of Douglas. - roll call vote*

**9. REPORTS**

- A.** Commission/Committee/Boards: Planning Commission, Fire Board

- B.** Administration Report

**10. PUBLIC COMMUNICATION – VERBAL (LIMIT OF 3 MINUTES, ITEMS NOT ON AGENDA)**

**11. COUNCIL COMMENTS**

**12. MAYOR’S REPORT/COMMENTS**

**13. CLOSED SESSION**

*Motion to enter into closed session per section 8(1)(h) of the Open Meetings Act, to consider advice of counsel and material exempt from discussion or disclosure by state or federal statute. - roll call vote*

*Motion to exit from closed session and return to the regular session of the City Council. - roll call vote*

**14. ADJOURNMENT**

*Motion to adjourn the meeting.*

**Please Note – The City of the Village of Douglas (the “City”) is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of this meeting or the facilities, are requested to contact Laura Kasper, City Clerk, at (269) 857-1438, or clerk@douglasmi.gov to allow the City to make reasonable accommodations for those persons. CITY OF THE VILLAGE OF DOUGLAS, ALLEGAN COUNTY, MICHIGAN**



**THE CITY OF THE VILLAGE OF DOUGLAS  
REGULAR MEETING OF THE CITY COUNCIL  
MONDAY, JUNE 01, 2026 AT 6:00 PM  
415 WEST WILEY RD, SUITE 103, DOUGLAS, MI  
49406**

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**MINUTES**

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1. **CALL TO ORDER:** By Mayor North
2. **ROLL CALL:** By Clerk Kasper  
PRESENT  
Mayor Cathy North  
Councilmember Neal Seabert  
Councilmember John O'Malley  
Councilmember Gregory Freeman  
Councilmember Matt Balmer  
Councilmember Jeff West  
Mayor Pro-Tem Randy Walker - arrived at 6:36 PM  
Also Present: City Clerk Laura Kasper, City Manager Lisa Nocerini, Director of Public Works Greg Salinas, City Treasurer Dawn Raza
3. **PLEDGE OF ALLEGIANCE:** Led by Mayor North
4. **AMERICAN PUBLIC WORKS ASSOCIATION (APWA) AWARD Presentation – G. Salinas**
5. **CONSENT CALENDAR**
  - A. Approve the Council Meeting Agenda for June 1, 2026
  - B. Approve the Council Workshop Meeting & Regular Meeting Minutes for May 18, 2026
  - C. Approve Invoices in the Amount of \$28,809.63

*Motion by Seabert, second by West, to approve the Consent Calendar of June 1, 2026 – Motion carried by unanimous roll call vote*
6. **PUBLIC COMMUNICATION – VERBAL:** None
7. **PUBLIC COMMUNICATION – WRITTEN:** None
8. **UNFINISHED BUSINESS:** None
9. **NEW BUSINESS**
  - A. Special Event - Labor Day Bridge Walk

*Motion by West, second by Seabert, to approve the special event request from Encompass Wellness for the September 7, 2026 Labor Day Bridge Walk Event. – Motion carried by unanimous roll call vote*

B. Resolution 14-2026 - Levy of Charter-Authorized Millage (L. Nocerini & Road Committee)

*Motion by O'Malley, second by Freeman, to adopt resolution 14-2026, utilizing the Charter-Authorized 1.4 mills available for road improvements for the City of the Village of Douglas. – Motion carried by unanimous roll call vote*

**10. REPORTS**

- A. Commission/Committee/Boards: DDA, DHA, ZBA
- B. Administration Report - City Manager Nocerini provided updates

**11. PUBLIC COMMUNICATION – VERBAL:** Public comments received

**12. COUNCIL COMMENTS:** Councilmembers made final comments

**13. MAYOR'S REPORT/COMMENTS:** Mayor North provided final comments

**14. CLOSED SESSION (Council action occurred in the regular session)**

*Motion Seabert, second by O'Malley, to enter into closed session per Sect: 8 (h) of the Open Meetings Act, to consider material exempt from discussion or disclosure from State and Federal Statute. – Motion carried by unanimous roll call vote*

*Motion by Seabert, second by West, to exit from closed session and enter back into the regular session of the City Council meeting. – Motion carried by unanimous roll call vote*

*Motion by Balmer, second by O'Malley, to approve an amount not to exceed \$45,000 for Taft Law to respond to the Paramount letter. – Motion carried by unanimous roll call vote*

**15. ADJOURNMENT**

*Motion by Seabert, second by O'Malley, to adjourn the meeting.*

Approved on this 15<sup>th</sup> day of June 2026

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Cathy North, Mayor

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Laura Kasper, City Clerk

**Certification of Minutes**

I hereby certify that the attached is a true and correct copy of the minutes of a regular meeting of the City Council of the City of the Village of Douglas held on June 1, 2026, I further certify that the meeting was duly called and that a quorum was present.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Laura Kasper, City Clerk

06/11/2026

INVOICE REGISTER REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Inv Num	Vendor	Inv Date	Due Date	Inv Amt
Inv Ref#	Description	Entered By		
GL Distribution				
ACH Transaction				
85134666				
53870	ABSOPURE WATER COMPANY	05/29/2026	06/15/2026	63.96
	WATER			
	101-265.000-740.000	SUPPLIES		63.96
31977328				
53878	ABSOPURE WATER COMPANY	05/31/2026	06/15/2026	26.45
	WATER			
	101-265.000-740.000	SUPPLIES		26.45
85114701				
53918	ABSOPURE WATER COMPANY	05/08/2026	06/15/2026	26.85
	WATER			
	101-265.000-740.000	SUPPLIES		26.85
85134667				
53919	ABSOPURE WATER COMPANY	05/29/2026	06/15/2026	49.80
	WATER			
	101-265.000-740.000	SUPPLIES		49.80
85114724				
53962	ABSOPURE WATER COMPANY	05/08/2026	06/15/2026	204.70
	COFFEE			
	101-265.000-740.000	SUPPLIES		204.70
GLASCITY2026-06				
53880	ASSESSING SOLUTIONS	06/01/2026	06/15/2026	3,333.33
	ASSESSOR			
	101-257.000-703.000	WAGES		3,333.33
118				
53886	CLEANING POWER LLC	06/03/2026	06/15/2026	990.00
	CLEANING CITY HALL AND PD			
	101-265.000-802.000	CONTRACTUAL		990.00
S106909157.001				
53855	ETNA SUPPLY CO.	05/29/2026	06/15/2026	684.00
	GEOTEXTILE			
	202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL		342.00
	203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL		342.00
MIHOL495101				
53959	FASTENAL COMPANY	06/08/2026	06/15/2026	494.00
	IND.BAG 38X58			
	101-751.000-740.000	SUPPLIES		494.00
168560				
53859	GIVE EM A BRAKE SAFETY LLC	05/28/2026	06/15/2026	4,739.00
	WATER ST CLOSURE AND DETROUT THROUGH THE END OF JULY			
	202-463.000-979.000	CAPITAL OUTLAY		4,739.00
HOOKER6-8-26				
53907	KYLE HOOKER	06/08/2026	06/15/2026	188.45
	UNIFORM REIMBURSEMENT			

101-463.000-750.000	UNIFORMS			188.45
5-29-26				
53854	KAILEY KENT	05/29/2026	06/15/2026	37.70
	MILEAGE FOR TRAINING			
101-301.000-718.002	MISC TRAVEL EXPENSES-TRAINING			37.70
298721				
53853	KERKSTRA RESTROOM SERVICE	06/02/2026	06/15/2026	190.00
	DOUGLAS BEACH PARK			
101-751.000-802.000	CONTRACTUAL			190.00
298379				
53872	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	305.00
	SCHULTZ PARK PLAYGROUND			
101-751.000-802.000	CONTRACTUAL			305.00
298380				
53873	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	115.00
	UNION ST BOAT LAUNCH			
101-751.000-802.000	CONTRACTUAL			115.00
298382				
53874	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	190.00
	WADES BAYOU			
594-597.001-930.000	REPAIRS & MAINTENANCE: GENERAL			190.00
298383				
53875	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	115.00
	SCHULTZ PARK BOAT LAUNCH RAMP			
213-753.000-958.000	MISCELLANEOUS			115.00
298378				
53876	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	190.00
	DOUGLAS MARINA			
594-597.000-802.000	CONTRACTUAL			190.00
298381				
53877	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	115.00
	VETERAN MEMORIAL PARK			
101-751.000-802.000	CONTRACTUAL			115.00
298377				
53885	KERKSTRA RESTROOM SERVICE	05/29/2026	06/15/2026	115.00
	DOG PARK			
101-751.000-802.000	CONTRACTUAL			115.00
3931				
53860	LAKESHORE OUTDOORS LLC	06/01/2026	06/15/2026	245.00
	7 LOADS OF BRANCHES			
101-463.000-802.000	CONTRACTUAL			245.00
157544				
53963	PARKWAY ELECTRIC & COMMUNICATIONS	06/10/2026	06/15/2026	385.00
	GENERATOR ATS BACKUP POWER			
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL			385.00
117175				
53890	PINCHIN	05/28/2026	06/15/2026	1,077.50
	CLEANUP PLANNING AND ENVIRONMENTAL CONSULTING AND MANAGEMENT			
243-000.000-802.243	BLIGHT REMOVAL			1,077.50
10699126				

53879	PLANTE MORAN	05/28/2026	06/15/2026	3,623.50
	FNANCIAL CONSULTING			
	101-253.000-802.009	CONTRACTUAL FINANCIAL CONSULT		3,623.50
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10982145				
53857	PLUNKETT COONEY	05/29/2026	06/15/2026	1,487.50
	LEGAL SERVICES THRU 4/30/26			
	101-701.000-803.000	CONTRACTUAL CONSULTANT		635.00
	101-266.000-801.000	CONTRACTUAL ATTORNEY		852.50
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10982146				
53858	PLUNKETT COONEY	05/29/2026	06/15/2026	1,102.50
	LEGAL SERVICES THRU 4/30/26			
	101-000.000-283.000	ESCROW		922.50
	101-266.000-801.000	CONTRACTUAL ATTORNEY		22.50
	101-701.000-801.000	CONTRACTUAL ATTORNEY		157.50
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10698112				
53871	PM GROUP BENEFIT	05/27/2026	06/15/2026	833.00
	BENEFIT PLAN CONSULTING			
	101-265.000-802.000	CONTRACTUAL		833.00
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96278				
53905	PREIN & NEWHOF	06/04/2026	06/15/2026	797.50
	ENGINEERING SERVICES 4/26/26-5/30/26			
	101-701.000-806.000	CONTRACTUAL ENGINEERING		482.50
	101-000.000-283.000	ESCROW		315.00
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96361				
53906	PREIN & NEWHOF	06/04/2026	06/15/2026	525.00
	ENGINEERING 4/26/26-5/30/26			
	101-000.000-283.000	ESCROW		525.00
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96284				
53912	PREIN & NEWHOF	06/04/2026	06/15/2026	1,041.50
	LEAD LINE REPLACEMENT 4/26/26-5/30/26			
	450-536.000-806.003	CONTRACTUAL ENGINEERING LEAD LINE REPLA		1,041.50
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96283				
53913	PREIN & NEWHOF	06/04/2026	06/15/2026	702.00
	WATER SERVICE VERIFICATION 4/26/26-5/30/26			
	450-536.000-806.000	CONTRACTUAL ENGINEERING		702.00
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96359				
53914	PREIN & NEWHOF	06/04/2026	06/15/2026	5,768.00
	WATER ST SLOPE STABILIZATION 4/26/26-5/30/26			
	202-463.000-979.000	CAPITAL OUTLAY		5,768.00
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96342				
53915	PREIN & NEWHOF	06/04/2026	06/15/2026	534.00
	UNION ST BOAT LAUNCH 4/26/26-5/30/26	DAWN		
	101-751.000-979.000	CAPITAL OUTLAY		534.00
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96339				
53916	PREIN & NEWHOF	06/04/2026	06/15/2026	4,911.75
	2026 ROAD IMPROVEMENTS 4/26/26-5/30/26			
	101-463.000-806.000	CONTRACTUAL ENGINEERING		4,911.75
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96332				
53917	PREIN & NEWHOF	06/04/2026	06/15/2026	6,828.50
	GENERAL ENGINEERING CONSULTING 4/26/26-5/30/26			

	101-463.000-806.000	CONTRACTUAL ENGINEERING			2,623.50
	101-701.000-806.000	CONTRACTUAL ENGINEERING			2,667.75
	450-536.000-974.000	CONSTRUCTION			1,537.25
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5-28-26					
53862	GREG SALINAS		05/28/2026	06/15/2026	300.00
	VISION REIMBURSEMENT				
	101-463.000-719.000	INSURANCE BENEFITS			300.00
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6-8-26	UNIFORM				
53899	GREG SALINAS		06/08/2026	06/15/2026	142.46
	UNIFORM REIMBURSEMENT				
	101-463.000-750.000	UNIFORMS			142.46
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20526136					
53903	SCHNEIDER TIRE OUTLET		06/03/2026	06/15/2026	680.00
	TIRES FOR VEHICLE 2				
	101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS			680.00
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167271032-001					
53910	SITEONE LANDSCAPE SUPPLY		06/08/2026	06/15/2026	130.86
	NOZZLES				
	101-463.000-740.000	SUPPLIES			130.86
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6062817907					
53955	STAPLES CONTRACT & COMMERCIAL LLC		05/01/2026	06/15/2026	82.61
	DYMO LABELS				
	101-262.000-740.000	SUPPLIES			82.61
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18967					
53861	VAN DER KOLK PLUMBING LLC		05/27/2026	06/15/2026	5,325.00
	REPLACE WATER SERVICE AT 847 W CENTER ST. BILLED KLSWA FOR \$2,662.50				
	450-536.000-974.000	CONSTRUCTION			5,325.00
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6519890					
53900	VITAL RECORDS CONTROL		05/31/2026	06/15/2026	100.00
	SHREDDING SERVICES				
	101-265.000-802.000	CONTRACTUAL			100.00
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BYR-1052524					
53865	WOLF KUBOTA		05/27/2026	06/15/2026	267.68
	SPEED TRAP BLOCKER KIT				
	660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS			267.68
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Type: EFT Transfer					
202077513793					
53882	CONSUMERS ENERGY		06/01/2026	06/15/2026	92.22
	BEERY FIELD RESTROOMS				
	101-751.000-922.000	UTILITIES			92.22
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202077513792					
53883	CONSUMERS ENERGY		06/01/2026	06/15/2026	282.73
	DPW GARAGE				
	101-265.000-922.000	UTILITIES			282.73
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206526588333					
53884	CONSUMERS ENERGY		06/01/2026	06/15/2026	253.98
	CENTER ST LIGHTS				
	101-463.000-922.000	UTILITIES			253.98
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202077513794					
53887	CONSUMERS ENERGY		06/01/2026	06/15/2026	32.67

BEERY FIELD BALL FIELD					
204925168603	101-751.000-922.000	UTILITIES			32.67
53888	CONSUMERS ENERGY		06/01/2026	06/15/2026	41.65
	201 S WASHINGTON ST				
	594-597.000-922.000	UTILITIES			41.65
203412371451	53920	CONSUMERS ENERGY	06/15/2026	06/15/2026	13.76
	TRAFFIC LIGHTS 5/1/26-5/31/26				
	101-463.000-925.000	STREET LIGHTS			13.76
203412371457	53921	CONSUMERS ENERGY	06/15/2026	06/15/2026	1,229.32
	STREETLIGHTS 5/1/26-5/31/26				
	101-463.000-925.000	STREET LIGHTS			1,229.32
202077518076	53922	CONSUMERS ENERGY	06/15/2026	06/15/2026	1,277.86
	49406 LED LIGHT 5/1/26-5/31/26				
	101-463.000-925.000	STREET LIGHTS			1,277.86
350630	53904	CREXENDO BUSINESS SOLUTIONS	06/08/2026	06/15/2026	309.86
	PD PHONES				
	101-301.000-851.000	CELL PHONES			309.86
1029581521	53957	PITNEY BOWES INC	06/09/2026	06/15/2026	69.00
	METER FEE 3/31/26-6/29/26				
	101-265.000-802.000	CONTRACTUAL			69.00
6-26	53958	PITNEY BOWES INC	06/14/2026	06/15/2026	200.00
	POSTAGE				
	101-215.000-900.000	PRINTING & PUBLISHING			200.00
0240-010348490	53897	REPUBLIC SERVICES #240	05/31/2026	06/15/2026	1,182.93
	TRASH PICKUP				
	101-265.000-802.000	CONTRACTUAL			1,182.93
113108493	53901	SHELL FLEET PLUS	06/06/2026	06/15/2026	2,397.92
	DPW FUEL				
	660-903.000-860.000	GAS & OIL			2,397.92
113096738	53902	SHELL FLEET PLUS	06/06/2026	06/15/2026	2,029.08
	PD FUEL				
	101-301.000-860.000	GAS & OIL			2,029.08
MAY-2026	53868	T-MOBILE USA	05/31/2026	06/15/2026	234.72
	AED DEVICES				
	101-265.000-802.000	CONTRACTUAL			234.72
6140936665	53891	VERIZON WIRELESS	04/12/2026	06/15/2026	466.70
	CITY CELL PHONES				
	101-215.000-851.000	CELL PHONES			44.82

	101-301.000-851.000	CELL PHONES			221.22
	101-463.000-851.000	CELL PHONES			111.02
	101-701.000-851.000	CELL PHONES			44.82
	101-172.000-851.000	CELL PHONES			44.82
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6143453707					
	53892	VERIZON WIRELESS	05/12/2026	06/15/2026	488.90
		CITY CELL PHONES APRIL 25 - MAY 24			
	101-215.000-851.000	CELL PHONES			44.83
	101-301.000-851.000	CELL PHONES			264.75
	101-463.000-851.000	CELL PHONES			89.66
	101-701.000-851.000	CELL PHONES			44.83
	101-172.000-851.000	CELL PHONES			44.83
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6144464853					
	53894	VERIZON WIRELESS	05/24/2026	06/15/2026	134.80
		DPW IPADS			
	101-463.000-851.000	CELL PHONES			134.80
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FON CREDIT CARD					
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3456790505					
	53933	ADOBE ACROBAT PRO	05/14/2026	06/15/2026	295.94
		ACROBRAT PRO, CREATIVE CLOUD PRO			
	101-265.000-740.100	OFFICE SUPPLIES			295.94
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6100018760					
	53942	ADVANCE SIGN	05/19/2026	06/15/2026	923.99
		4 SIGNS			
	202-463.000-746.000	TRAFFIC SIGNS & SERVICES			462.00
	203-463.000-746.000	TRAFFIC SIGNS & SERVICES			461.99
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2532345-5404258					
	53930	AMAZON MARKETPLACE	05/27/2026	06/15/2026	76.64
		WRITING PADS, ADDRESS LABELS, BINDER, COPY PAPER			
	101-301.000-740.000	SUPPLIES			76.64
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3042554-0130648					
	53937	AMAZON MARKETPLACE	05/14/2026	06/15/2026	9.99
		BATTERIES			
	101-301.000-740.000	SUPPLIES			9.99
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7657349-0861038					
	53938	AMAZON MARKETPLACE	05/22/2026	06/15/2026	37.00
		GRATE COVER, PEN, SOAP			
	594-597.001-930.000	REPAIRS & MAINTENANCE: GENERAL			19.99
	101-265.000-740.000	SUPPLIES			17.01
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5370193-4133846					
	53943	AMAZON MARKETPLACE	05/10/2026	06/15/2026	7.02
		PENS			
	101-301.000-740.000	SUPPLIES			7.02
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1001770-0411441					
	53944	AMAZON MARKETPLACE	05/01/2026	06/15/2026	75.26
		OFFICE SUPPLIES			
	101-301.000-740.000	SUPPLIES			75.26
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4525302-0795466					
	53945	AMAZON MARKETPLACE	05/01/2026	06/15/2026	33.07
		OFFICE SUPPLIES			

101-301.000-740.000	SUPPLIES			33.07
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3376761-1200247				
53947	AMAZON MARKETPLACE SHOE POLISH	05/07/2026	06/15/2026	9.45
101-301.000-750.000	UNIFORMS			9.45
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2163888-0653016				
53952	AMAZON MARKETPLACE COFFEE SUPPLIES	05/07/2026	06/15/2026	49.16
101-265.000-740.000	SUPPLIES			49.16
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0028159622844				
53934	B404 DINNER FOR DAWN RAZA WHILE AT TREASURER INSTITUTE	05/01/2026	06/15/2026	19.45
101-253.000-718.002	MISC TRAVEL EXPENSES-TRAINING			19.45
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612521500079				
53949	BACK ALLEY PIZZA DINNER FOR MAY SCHOOL ELECTION	05/06/2026	06/15/2026	148.48
101-262.000-740.000	SUPPLIES			148.48
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0505MCFDUZF5D				
53954	BACK ALLEY PIZZA DINNER FOR MAY SCHOOL ELECTION	05/06/2026	06/15/2026	87.51
101-262.000-740.000	SUPPLIES			87.51
-----				
1121				
53925	BEERVANGELIST DDA WELLNESS EVENT	05/28/2026	06/15/2026	1,000.00
248-728.000-880.000	COMMUNITY PROMOTION			1,000.00
-----				
667105253				
53936	DELUXE BUSINESS CHECKS & SOLUTIONS CHECKS	05/10/2026	06/15/2026	241.67
101-265.000-740.100	OFFICE SUPPLIES			241.67
-----				
9932				
53935	DOUGLAS SHELL ROTATE TIRES	05/07/2026	06/15/2026	102.75
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS			102.75
-----				
70				
53953	FAMILY FARE MAY SCHOOL ELECTION SUPPLIES	05/06/2026	06/15/2026	58.95
101-262.000-740.000	SUPPLIES			58.95
-----				
LPET05141830				
53950	HOLLAND SENTINEL-USAT PUBLISHING OF ZBA PUBLIC HEARING	05/06/2026	06/15/2026	166.69
101-701.000-900.000	PRINTING & PUBLISHING			166.69
-----				
7194				
53928	LAKE VISTA COUNCIL WORKSHOP	05/19/2026	06/15/2026	101.69
101-101.000-958.000	MISCELLANEOUS			101.69
-----				
1696-2187				
53940	MAPSI MIDWEST ADVANCED PUBLIC SERVICE INSTITUTE FOR GREG SALINAS	05/31/2026	06/15/2026	695.00
101-463.000-718.000	TRAINING FUNDS			695.00
-----				
18784				

53939	MENARDS-HOLLAND	05/28/2026	06/15/2026	158.95
	POTTING MIX, PLANTER			
	101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL		158.95
-----				
E3684				
53927	MICHIGAN DOWNTOWN ASSOCIATION	05/14/2026	06/15/2026	450.00
	SUMMER WORKSHOP FOR ALEXIA DAWSON, CATHY NORTH, CYNTHIA MILLER			
	248-728.000-718.000	TRAINING FUNDS		450.00
-----				
5-5-26				
53946	NCH SOFTWARE	05/07/2026	06/15/2026	79.99
	ANNUAL SUBSCRIPTION FOR EXPRESS SCRIBE PROFESSIONAL			
	101-301.000-908.000	DUES/FEES/PUBLICATIONS		79.99
-----				
2605-972367				
53941	OVERISEL LUMBER CO.	05/24/2026	06/15/2026	42.38
	MIRACLE GRO			
	101-802.000-802.000	CONTRACTUAL		42.38
-----				
10941				
53923	PUBLIC WORKS CAREERS	05/31/2026	06/15/2026	185.00
	DPW EMPLOYMENT AD			
	101-463.000-900.000	PRINTING & PUBLISHING		185.00
-----				
0000002				
53926	SACRED SEQUOIA HOLISTIC HEALING	05/28/2026	06/15/2026	90.00
	DDA WELLNESS EVENT			
	248-728.000-880.000	COMMUNITY PROMOTION		90.00
-----				
29DEFC39AD0				
53931	UPS	05/25/2026	06/15/2026	9.65
	POSTAGE FOR DDA			
	248-728.000-880.000	COMMUNITY PROMOTION		9.65
-----				
105				
53932	USPS	05/22/2026	06/15/2026	18.50
	POSTAGE FOR DDA			
	248-728.000-880.000	COMMUNITY PROMOTION		18.50
-----				
071				
53948	USPS	05/19/2026	06/15/2026	8.05
	POSTAGE FOR MSP LAB KIT			
	101-301.000-802.000	CONTRACTUAL		8.05
-----				
816				
53951	USPS	05/03/2026	06/15/2026	10.48
	POSTAGE			
	101-701.000-901.000	POSTAGE		10.48
-----				
R78361053				
53924	YOURMEMBERSHIP.COM	05/29/2026	06/15/2026	150.00
	DPW SUPERVISOR AD			
	101-463.000-900.000	PRINTING & PUBLISHING		150.00
-----				
INV355394645				
53929	ZOOM	05/25/2026	06/15/2026	33.98
	ZOOM WORKPLACE MONTHLY			
	101-101.000-958.000	MISCELLANEOUS		33.98
-----				
NON CREDIT CARD				5,376.69
-----				
Type: Paper Check				
-----				
5357				

53964	BENDZINSKI & CO MUNICIPAL FINANCE	06/10/2026	06/15/2026	3,750.00
	ADVISORY SERVICES FOR KLSWA CONTRACT DISCUSSIONS			
	450-536.000-974.000	CONSTRUCTION		3,750.00
-----				
2626				
53965	BILLS TREE SERVICE	06/10/2026	06/15/2026	2,500.00
	TRIM TREES ON BSH & WILEY			
	101-463.000-802.010	CONTRACTUAL FORESTRY		2,500.00
-----				
APP#1				
53869	CARBON SIX CONSTRUCTION INC	05/28/2026	06/15/2026	130,719.70
	DOUGLAS MARINA PAVILION			
	594-597.000-979.000	CAPITAL OUTLAY		130,719.70
-----				
21041				
53898	COMMERCIAL RECORD	05/29/2026	06/15/2026	168.00
	ADS FOR NOMINATING PETITIONS AND BUDGET PUBLIC HEARING			
	101-101.000-908.000	DUES/FEES/PUBLICATIONS		56.00
	101-253.000-908.000	DUES/FEES/PUBLICATIONS		112.00
-----				
63259				
53856	FENCE CONSULTANTS	03/23/2026	06/15/2026	6,792.00
	FURNISH AND INSTALL CHAIN LINK FENCE			
	101-802.000-802.000	CONTRACTUAL		6,792.00
-----				
035178506				
53852	GALLS	05/28/2026	06/15/2026	200.96
	BOOTS FOR TONY BROWN			
	101-301.000-750.000	UNIFORMS		200.96
-----				
034474276				
53889	GALLS	03/20/2026	06/15/2026	62.44
	BOOTS-OLIVIA SCHIPPER			
	101-301.000-750.000	UNIFORMS		62.44
-----				
207280				
53896	GRAPHIX EMBROIDERY INC	04/03/2026	06/15/2026	198.00
	EMBROIDER GARMENTS X11			
	101-301.000-750.000	UNIFORMS		198.00
-----				
76873				
53864	MENARDS-HOLLAND	05/28/2026	06/15/2026	60.98
	SUPPLIES			
	101-751.000-740.000	SUPPLIES		60.98
-----				
77541				
53909	MENARDS-HOLLAND	06/08/2026	06/15/2026	99.96
	WEEDER			
	101-463.000-740.000	SUPPLIES		99.96
-----				
PS-INV107505				
53881	NEDERVELD ASSOCIATES, INC.	05/22/2026	06/15/2026	1,130.28
	RECORDABLE DOCUMENTS- 405 & 415 WILEY RD			
	101-701.000-806.000	CONTRACTUAL ENGINEERING		1,130.28
-----				
74676				
53863	NEW DAWN LINEN SERVICE	06/01/2026	06/15/2026	59.72
	RUG CLEANING			
	101-265.000-802.000	COMMERCIAL CLEANING		59.72
-----				
75031				
53911	NEW DAWN LINEN SERVICE	06/08/2026	06/15/2026	59.72

	RUG CLEANING					
	101-265.000-802.000	COMMERCIAL CLEANING				59.72
-----						
	MAY-26					
	53956	ORTON, TOOMAN, HALE, MCKOWN & KIEL	05/29/2026	06/15/2026		260.00
		CITY PROSECUTOR				
	101-301.000-801.003	CONTRACTUAL ATTORNEY PROSECUTER				260.00
-----						
	2605-974362					
	53866	OVERISEL LUMBER CO.	05/28/2026	06/15/2026		17.98
		SILICONE FOR DOUGLAS BEACH BATHROOM SINK				
	101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL				17.98
-----						
	2605-974287					
	53867	OVERISEL LUMBER CO.	05/28/2026	06/15/2026		2.59
		DOUGLAS BEACH BATHROOM SINK PARTS				
	101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL				2.59
-----						
	2606-977373					
	53895	OVERISEL LUMBER CO.	06/04/2026	06/15/2026		19.95
		MULCH-BUMPOUTS				
	101-751.000-740.000	SUPPLIES				19.95
-----						
	2606-978954					
	53908	OVERISEL LUMBER CO.	06/09/2026	06/15/2026		32.96
		UTILITY KNIFE AND BLADES				
	101-751.000-977.000	EQUIPMENT				32.96
-----						
	26-0392					
	53893	SCOTT'S LANDSCAPE MANAGMENT INC	06/03/2026	06/15/2026		406.50
		IRRIGATION START UP				
	101-463.000-802.000	CONTRACTUAL				406.50
-----						
# of Invoices:	112	# Due: 112	Totals:			211,720.63
# of Credit Memos:	0	# Due: 0	Totals:			0.00
Net of Invoices and Credit Memos:						211,720.63

--- TOTALS BY FUND ---

101 - GENERAL FUND	50,662.30
202 - MAJOR STREET FUND	11,311.00
203 - LOCAL STREETS FUND	803.99
213 - SCHULTZ PARK LAUNCH RAMP	115.00
243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND	1,077.50
248 - DOWNTOWN DEVELOPMENT AUTHORITY	1,568.15
450 - WATER SEWER FUND	12,355.75
594 - DOUGLAS MARINA	131,161.34
660 - EQUIPMENT RENTAL FUND	2,665.60

--- TOTALS BY DEPT/ACTIVITY ---

000.000 -	2,840.00
101.000 - LEGISLATIVE	191.67
172.000 - MANAGER	89.65
215.000 - CLERK	289.65

253.000 - TREASURER	3,754.95
257.000 - ASSESSING	3,333.33
262.000 - ELECTION	377.55
265.000 - BUILDING & GROUNDS	5,331.31
266.000 - ATTORNEY	875.00
301.000 - POLICE	4,666.23
463.000 - GENERAL STREETS & ROW	27,803.87
536.000 - WATER SYSTEM	12,355.75
597.000 - DOUGLAS MARINA	130,951.35
597.001 - WADES BAYOU	209.99
701.000 - PLANNING & ZONING	5,339.85
728.000 - DOWNTOWN DEVELOPMENT AUTHORITY	1,568.15
751.000 - PARKS & RECREATION	2,127.35
753.000 - LAUNCH RAMPS	115.00
802.000 - COMMUNITY PROMOTIONS	6,834.38
903.000 - EQUIP. REPAIRS & MAINTENANCE	2,665.60



## 2025-26 Budget Amendments

June 15, 2026

The Honorable Mayor North and  
Members of the City Council:

Attached please find the recommended City budget amendments for the General Fund, Major Street Fund, Brownfield Authority Fund, Kalamazoo Harbor Authority Fund, Downtown Development Fund, Water and Sewer Fund, the Building Fund, and the Equipment 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

Overall revenues in the General Fund are expected to be higher than originally anticipated, resulting in an amendment increasing revenues by \$99,915. This is primarily due to interest income and tax collection fees being higher than expected, as well as building 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 increases General Fund expenditures by \$134,425. The Treasurer and Police department adjustments are a combination of increases for higher than expected retirement and insurance benefits. There is also an increase to account for the insurance reimbursement that was transferred to the Equipment Fund for \$34,700.

This will increase the current approved budgeted expenditures in the General Fund from \$4,197,811 to \$4,332,236. The increase in revenue along with the increase in expenditures will result in a projected ending Fund Balance of \$1,760,863.

### Major Street Fund

Due to emergency repairs to Water Street, the expenditures in the capital outlay line are being increased by \$70,000. However, there are a few line items that are projected to be below budget, including contractual expenses, repairs and maintenance, and winter plowing resulting in a decrease to the budget of \$45,000. Therefore there will be a net increase to expenditures of \$25,000.

### Brownfield Authority

Due to a delay in work related to the EPA grant, total revenue and expenditures will be reduced by \$400,000 and budgeted in fiscal 2027 instead. In addition, there were unanticipated attorney fees related to environmental response recovery related to 200 Blue Star requiring an increase of \$45,000.

### Kalamazoo Harbor Authority

There was approval for an economic study requiring an increase to expenditures of \$2,600.

### Downtown Development Authority

The DDA Fund's budgeted revenue will rise by \$13,000 due to higher than expected tax increment capture and revenue from electronic vehicle charging.

### Water and Sewer Fund

The lead line replacements expected to take place in the 2025-2026 fiscal year will now take place in the 2026-2027 fiscal year; therefore, reimbursement revenue from the State along with the expenditures will be decreased in fiscal 2026 and budgeted in fiscal 2027 instead.

### Building Fund

The construction on the new City Hall was completed and was less than the expected 2025-2026 projected expenditures resulting in a decrease of \$1,165,000.

### Equipment Utilization Fund

Insurance reimbursement proceeds were received into the General Fund and transferred to the Equipment Fund in order to repair the damaged equipment therefore increasing revenue by \$34,700.

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

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

**RESOLUTION NO. 15-2026**

**RESOLUTION AMENDING THE BUDGET OF THE  
2025/2026 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 15<sup>th</sup> day of June, 2026, 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, 2025 and ending June 30, 2026.

**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 2025/2026 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 2025/2026 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 15<sup>th</sup> day of June, 2026

**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 15, 2026 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)	\$ 99,915 <i>no change</i>	\$ 134,425 <i>increase</i>	\$ (34,510) Decrease to fund balance
Major Streets (202)	\$ - <i>no change</i>	\$ 25,000 <i>increase</i>	\$ (25,000) Decrease to fund balance
Brownfield Redevelopment Authority (243)	\$ (400,000) <i>decrease</i>	\$ (355,000) <i>decrease</i>	\$ (45,000) Decrease to fund balance
Kalamazoo Harbor Authority (245)	\$ - <i>no change</i>	\$ 2,600 <i>increase</i>	\$ (2,600) Decrease to fund balance
Downtown Development Authority (248)	\$ 13,800 <i>increase</i>	\$ - <i>no change</i>	\$ 13,800 Increase to fund balance
Water & Sewer Fund (450)	\$ (1,000,000) <i>decrease</i>	\$ (977,335) <i>decrease</i>	\$ (22,665) Decrease to fund balance
Municipal Building Fund (470)	\$ - <i>no change</i>	\$ (1,165,000) <i>decrease</i>	\$ 1,165,000 Increase to fund balance
Equipment Rental Fund (660)	\$ 34,700 <i>increase</i>	\$ - <i>no change</i>	\$ 34,700 Increase to fund balance

City of the Village of Douglas				
Fiscal Year 2026 Budget Amendment Summary (BA-3)		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	Interest income, tax collection fees, building fees, insurance reimbursement		99,915	
<b>Total Revenues</b>		<b>4,073,870</b>	<b>99,915</b>	<b>\$ 4,173,785</b>
<b>Expenditures: (Positive)/ Negative Change</b>				
Dept 223 - AUDITOR	Auditor contract		125	
Dept 253 - TREASURER	Insurance and MERS benefits, bank fees		11,700	
Dept 265 - BUILDING & GROUNDS	Contractual, utilities		15,000	
Dept 301 - POLICE	Part-time wages, and part time, sick payout, insurance		72,900	
Dept 966 - TRANSERS OUT	Transfer insurance proceeds to equipment fund		34,700	
<b>Total Expenditures</b>		<b>4,197,811</b>	<b>134,425</b>	<b>4,332,236</b>
<b>Net Revenues and Expenditures</b>		<b>(123,941)</b>	<b>(34,510)</b>	<b>(158,451)</b>
<b>Beginning Fund Balance at July 1, 2025</b>		1,919,314		1,919,314
<b>Projected Ending Fund Balance at June 30, 2026</b>		<b>\$ 1,795,373</b>		<b>\$ 1,760,863</b>
<b>Major Streets (202)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000				
<b>Total Revenues</b>		<b>\$ 373,520</b>	<b>-</b>	<b>\$ 373,520</b>
<b>Expenditures Positive/ (Negative) Change</b>				
Dept 463 - GENERAL STREETS & ROW	Water Street emergency repairs		49,000	
Dept 464 - GENERAL STREETS WINTER & ROW			(24,000)	
<b>Total Expenditures</b>		<b>520,210</b>	<b>25,000</b>	<b>545,210</b>
<b>Net Revenues and Expenditures</b>		<b>(146,690)</b>	<b>(25,000)</b>	<b>(171,690)</b>
<b>Beginning Fund Balance at July 1, 2025</b>		174,710		174,710
<b>Projected Ending Fund Balance at June 30, 2026</b>		<b>\$ 28,020</b>		<b>\$ 3,020</b>
<b>Brownfield Redevelopment Authority (243)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000	EPA Grant		(400,000)	
<b>Total Revenues</b>		<b>\$ 527,789</b>	<b>(400,000)</b>	<b>\$ 127,789</b>
<b>Expenditures Positive/ (Negative) Change</b>				
Dept 000 - Expenditures	EPA Grant, attorney fees		(355,000)	
<b>Total Expenditures</b>		<b>553,675</b>	<b>(355,000)</b>	<b>198,675</b>
<b>Net Revenues and Expenditures</b>		<b>(25,886)</b>	<b>(45,000)</b>	<b>(70,886)</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>\$ 100</b>	<b>-</b>	<b>\$ 100</b>
<b>Expenditures Positive/ (Negative) Change</b>				
Dept 000 - Expenditures	Economic study		2,600	
<b>Total Expenditures</b>		<b>-</b>	<b>2,600</b>	<b>2,600</b>
<b>Net Revenues and Expenditures</b>		<b>100</b>	<b>(2,600)</b>	<b>(2,500)</b>
Note: Fund Balance is not reported since the Kalamazoo Harbor Authority is a component unit (full-accrual) activity.				
<b>Downtown Development Authority (248)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000	TIFA Capture, EV Charging revenue		13,800	
<b>Total Revenues</b>		<b>\$ 67,512</b>	<b>13,800</b>	<b>\$ 81,312</b>
<b>Expenditures Positive/ (Negative) Change</b>				
<b>Total Expenditures</b>		<b>70,100</b>	<b>-</b>	<b>70,100</b>
<b>Net Revenues and Expenditures</b>		<b>(2,588)</b>	<b>13,800</b>	<b>11,212</b>
Note: Fund Balance is not reported since the Downtown Development Authority is a component unit (full-accrual) activity.				
<b>Water and Sewer Fund (450)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000	Lead line reimbursement from State		(1,000,000)	
<b>Total Revenues</b>		<b>\$ 1,346,000</b>	<b>(1,000,000)</b>	<b>\$ 346,000</b>
<b>Expenditures Positive/ (Negative) Change</b>				
Dept 536 - WATER SYSTEM	Lead line reimbursement from State		(977,335)	
<b>Total Expenditures</b>		<b>1,387,000</b>	<b>(977,335)</b>	<b>409,665</b>
<b>Net Revenues and Expenditures</b>		<b>(41,000)</b>	<b>(22,665)</b>	<b>(63,665)</b>
<b>Beginning Fund Balance at July 1, 2025</b>		<b>286,023</b>		<b>286,023</b>
<b>Projected Ending Fund Balance at June 30, 2026</b>		<b>\$ 245,023</b>		<b>\$ 222,358</b>

<b>Building Fund (470)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000				
<b>Total Revenues</b>		<b>\$ 1,945,000</b>	<b>-</b>	<b>\$ 1,945,000</b>
<b>Expenditures Positive/ (Negative) Change</b>				
Dept 265 - BUILDING & GROUNDS	Construction		(1,165,000)	
<b>Total Expenditures</b>		<b>2,710,159</b>	<b>(1,165,000)</b>	<b>1,545,159</b>
<b>Net Revenues and Expenditures</b>		<b>(765,159)</b>	<b>1,165,000</b>	<b>399,841</b>
<b>Beginning Fund Balance at July 1, 2025</b>		3,235,591		3,235,591
<b>Projected Ending Fund Balance at June 30, 2026</b>		<b>\$ 2,470,432</b>		<b>\$ 3,635,432</b>
<b>Equipment Rental Fund (660)</b>				
<b>Revenue: Positive/ (Negative) Change</b>				
Dept 000	Transfer in insurance proceeds		34,700	
<b>Total Revenues</b>		<b>\$ 408,000</b>	<b>34,700</b>	<b>\$ 442,700</b>
<b>Expenditures Positive/ (Negative) Change</b>				
<b>Total Expenditures</b>		<b>275,000</b>	<b>-</b>	<b>275,000</b>
<b>Net Revenues and Expenditures</b>		<b>133,000</b>	<b>34,700</b>	<b>167,700</b>
<b>Beginning Fund Balance at July 1, 2025</b>		1,103,551		1,103,551
<b>Projected Ending Fund Balance at June 30, 2026</b>		<b>\$ 1,236,551</b>		<b>\$ 1,271,251</b>



**MEMORANDUM**  
**CITY COUNCIL MEETING**  
**June 15, 2026 at 6:00 PM**

---

**TO:** Lisa Nocerini, City Manager

**FROM:** Dawn Raza, Treasurer  
Monika Fontaine, Plante Moran

**DATE:** June 15, 2026

**SUBJECT:** Fiscal Year 2026- 2027 Budget Adoption  
Resolution 16-2026

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The attached budget is developed in compliance with the Douglas City Charter Chapter IX and the Uniform Budgeting and Accounting Public Act 2 of 1968 as amended. The public hearing and formal adoption of the annual budget will complete the final step in the months long process of workshops and discussions to prepare the next fiscal year budget.

The City's property tax millage rate remains at 13.0818. The City Council has chosen to not levy the maximum millage rate to keep taxes as low as possible.

The City has also approved a road millage at 1.4000 to address deteriorating road conditions.

The overall budget of the City is in balance with revenues exceeding expenditures.

**I recommend that the Council adopt the proposed Fiscal Year 2026-2027 annual budget for the City of the Village of Douglas by approving Resolution 16-2026 General Appropriations Act.**

CITY OF THE VILLAGE OF DOUGLAS  
COUNTY OF ALLEGAN  
STATE OF MICHIGAN  
RESOLUTION NO. 16-2026

**RESOLUTION ADOPTING GENERAL APPROPRIATIONS ACT  
FOR THE FISCAL YEAR JULY 1, 2026 – JUNE 30, 2027**

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 15th day of June 2026, at 6:00 p.m.

PRESENT:

ABSENT:

The following resolution was offered by Councilperson \_\_\_\_\_, and supported by Councilperson \_\_\_\_\_.

**RESOLUTION**

**WHEREAS**, pursuant to Chapter IX of the Douglas City Charter (“Charter”) and the Uniform Budgeting and Accounting Act, P.A. 2 of 1968, as amended (the “Act”), the City is required to pass a general appropriations act; and

**WHEREAS**, in accordance with the Charter and the Act, the City has provided the required notice and hearing; and

**WHEREAS**, in order to comply with the Charter and the Act, the City wishes to adopt an appropriation act pursuant to this Resolution.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. Title. This Resolution shall be known as the City of the Village of Douglas General Appropriations Act (Fiscal Year 2026-2027).
2. Chief Administrative Officer. The City Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act.
3. Fiscal Officer. The City Treasurer shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.
4. Public Hearings on the Budget. Pursuant to the Act, notice of a public hearing on the proposed budget was published in a newspaper of general circulation as required by law, and a public hearing on the proposed budget was held on June 15, 2026. A copy of the proposed budget was available for public inspection as required by the Charter.
5. Estimated Revenues. Estimated City general fund revenues for fiscal year 2026-2027, including a charter operating millage of 13.0818 mills (inclusive of Headlee rollback), and various miscellaneous revenues shall total \$4,259,235.
6. Millage Levy. The Council of the City of the Village of Douglas shall cause to be levied and collect the general property tax and road millage against all classes of assessable property, at taxable valuations, as approved by the Board of Commissioners for Allegan County, the State Tax Commission, and any anticipated adjustments of the Michigan Tax Tribunal for the Fiscal Year July 1, 2026 through June 30, 2027 as follows:

**Property Tax Millage**

<b><u>Designated Purpose</u></b>	<b><u>Rate</u></b>	<b><u>Amount</u></b>
<b>General Operating</b>	<b>13.0818</b>	<b>\$3,497,235</b>
<b>Roads</b>	<b>1.4000</b>	<b>\$385,000</b>

7. Estimated Expenditures. Estimated City general fund expenditures for Fiscal Year 2026-2027 for the various City activities are as shown in exhibit A.
8. Estimated revenues and expenditures by fund for all other funds as shown in exhibit B. The schedule of fees as amended is shown in exhibit C.

9. Adoption of Budget by Reference. The general fund budget for the City for 2026-2027 is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this Resolution. All other funds budgets for the City for 2026-2027 is hereby adopted by reference with revenues and activities as indicated in Section 8 of this resolution.
10. Appropriation not a Mandate to Spend. Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officer shall exercise supervision and control to ensure that expenditures are within appropriations, and shall not issue any order for expenditures that exceed appropriations.

Exhibit A: General Fund

Item 8B.

FUND		2024-25	2025-26	2026-27
AND		ACTIVITY	ACTIVITY	REQUESTED
DEPARTMENT	DESCRIPTION		THRU 06/30/26	BUDGET
Dept 000.000				
101	GENERAL FUND	3,914,039	4,018,004	4,259,235
NET OF REVENUES/APPROPRIATIONS - 000.000 -		3,914,039	4,018,004	4,259,235
101.000	LEGISLATIVE	13,211	10,529	22,100
172.000	MANAGER	190,137	187,179	199,410
215.000	CLERK	409,480	180,265	200,850
223.000	AUDITOR	10,100	10,325	11,000
253.000	TREASURER		186,041	194,650
257.000	ASSESSING	67,447	43,980	48,230
262.000	ELECTION	15,870	7,496	43,450
265.000	BUILDING & GROUNDS	301,865	331,132	620,680
266.000	ATTORNEY	23,108	17,953	50,000
301.000	POLICE	916,386	972,813	1,137,510
463.000	GENERAL STREETS & ROW	387,716	521,435	676,400
701.000	PLANNING & ZONING	327,456	260,893	351,060
751.000	PARKS & RECREATION	281,092	238,018	295,300
802.000	COMMUNITY PROMOTIONS	16,967	12,831	29,000
850.000	INSURANCE & BONDS	48,085	56,575	62,508
966.000	TRANSFERS OUT	415,520	400,220	305,520
ESTIMATED REVENUES - FUND 101		3,914,039	4,018,004	4,259,235
APPROPRIATIONS - FUND 101		3,424,440	3,437,685	4,247,668
NET OF REVENUES/APPROPRIATIONS - FUND 101		489,599	580,319	11,567
BEGINNING FUND BALANCE		1,429,715	1,919,315	2,499,634
ENDING FUND BALANCE		1,919,314	2,499,634	2,511,201

Item 8B.

Fund 202 - MAJOR STREET FUND				
Dept 000.000				
202	MAJOR STREET FUND	357,886	367,979	650,895
NET OF REVENUES/APPROPRIATIONS - 000.000 -		357,886	367,979	650,895
463.000	GENERAL STREETS & ROW	339,519	259,475	510,575
464.000	GENERAL STREETS WINTER & ROW	130,974	134,287	152,005
ESTIMATED REVENUES - FUND 202		357,886	367,979	650,895
APPROPRIATIONS - FUND 202		470,493	393,762	662,580
NET OF REVENUES/APPROPRIATIONS - FUND 202		(112,607)	(25,783)	(11,685)
BEGINNING FUND BALANCE		292,325	179,718	153,935
ENDING FUND BALANCE		179,718	153,935	142,250
Fund 203 - LOCAL STREETS FUND				
Dept 000.000				
203	LOCAL STREETS FUND	345,479	468,939	564,900
NET OF REVENUES/APPROPRIATIONS - 000.000 -		345,479	468,939	564,900
463.000	GENERAL STREETS & ROW	324,731	221,742	502,495
464.000	GENERAL STREETS WINTER & ROW	113,620	105,304	140,185
ESTIMATED REVENUES - FUND 203		345,479	468,939	564,900
APPROPRIATIONS - FUND 203		438,351	327,046	642,680
NET OF REVENUES/APPROPRIATIONS - FUND 203		(92,872)	141,893	(77,780)
BEGINNING FUND BALANCE		241,194	148,321	290,214
ENDING FUND BALANCE		148,322	290,214	212,434
Fund 213 - SCHULTZ PARK LAUNCH RAMP				
Dept 000.000				
213	SCHULTZ PARK LAUNCH RAMP	36,384	23,027	29,500
NET OF REVENUES/APPROPRIATIONS - 000.000 -		36,384	23,027	29,500
753.000	LAUNCH RAMPS	4,476	5,401	5,500
966.000	TRANSFERS OUT	70,750	70,750	70,750
ESTIMATED REVENUES - FUND 213		36,384	23,027	29,500
APPROPRIATIONS - FUND 213		75,226	76,151	76,250
NET OF REVENUES/APPROPRIATIONS - FUND 213		(38,842)	(53,124)	(46,750)
BEGINNING FUND BALANCE		136,995	98,152	45,028
ENDING FUND BALANCE		98,153	45,028	(1,722)

Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND				
000.000		49,403	99,066	450,000
243	BROWNFIELD REDEVELOPMENT AUTHORITY FUND	78,986	74,599	452,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		29,583	(24,467)	2,000
ESTIMATED REVENUES - FUND 243		78,986	74,599	452,000
APPROPRIATIONS - FUND 243		49,403	99,066	450,000
NET OF REVENUES/APPROPRIATIONS - FUND 243		29,583	(24,467)	2,000
BEGINNING FUND BALANCE		113,621	143,204	118,737
ENDING FUND BALANCE		143,204	118,737	120,737
Fund 245 - TRI-COMMUNITY HARBOR AUTHORITY				
Dept 000.000				
245	TRI-COMMUNITY HARBOR AUTHORITY	124	73	75
NET OF REVENUES/APPROPRIATIONS - 000.000 -		124	73	75
ESTIMATED REVENUES - FUND 245		124	73	75
APPROPRIATIONS - FUND 245				
NET OF REVENUES/APPROPRIATIONS - FUND 245		124	73	75
BEGINNING FUND BALANCE		4,363	4,486	4,559
ENDING FUND BALANCE		4,487	4,559	4,634
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY				
Dept 000.000				
248	DOWNTOWN DEVELOPMENT AUTHORITY	77,211	81,882	84,265
NET OF REVENUES/APPROPRIATIONS - 000.000 -		77,211	81,882	84,265
728.000				
728.000	DOWNTOWN DEVELOPMENT AUTHORITY	62,718	40,722	97,805
ESTIMATED REVENUES - FUND 248		77,211	81,882	84,265
APPROPRIATIONS - FUND 248		62,718	40,722	97,805
NET OF REVENUES/APPROPRIATIONS - FUND 248		14,493	41,160	(13,540)
BEGINNING FUND BALANCE		65,743	80,235	121,395
ENDING FUND BALANCE		80,236	121,395	107,855
Fund 403 - BLUE STAR CORRIDOR IMPROVEMENT FUND				
Dept 000.000				
403	BLUE STAR CORRIDOR IMPROVEMENT FUND	123,860	114,372	104,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		123,860	114,372	104,000
463.000				
463.000	GENERAL STREETS & ROW		18,883	98,015
ESTIMATED REVENUES - FUND 403		123,860	114,372	104,000
APPROPRIATIONS - FUND 403			18,883	98,015
NET OF REVENUES/APPROPRIATIONS - FUND 403		123,860	95,489	5,985
BEGINNING FUND BALANCE		234,985	358,845	454,334
ENDING FUND BALANCE		358,845	454,334	460,319

Fund 450 - WATER SEWER FUND				
000.000		66,478		
450	WATER SEWER FUND	590,660	386,117	1,545,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		524,182	386,117	1,545,000
536.000		441,729	149,216	1,233,000
537.000		4,816	389	
ESTIMATED REVENUES - FUND 450		590,660	386,117	1,545,000
APPROPRIATIONS - FUND 450		513,023	149,605	1,233,000
NET OF REVENUES/APPROPRIATIONS - FUND 450		77,637	236,512	312,000
BEGINNING FUND BALANCE		208,386	286,023	522,535
ENDING FUND BALANCE		286,023	522,535	834,535
Fund 470 - MUNICIPAL BUILDING FUND				
Dept 000.000				
470	MUNICIPAL BUILDING FUND	4,201,505	975,701	2,095,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		4,201,505	975,701	2,095,000
265.000		2,198,273	1,266,898	
906.000		87,409	273,159	271,809
ESTIMATED REVENUES - FUND 470		4,201,505	975,701	2,095,000
APPROPRIATIONS - FUND 470		2,285,682	1,540,057	271,809
NET OF REVENUES/APPROPRIATIONS - FUND 470		1,915,823	(564,356)	1,823,191
BEGINNING FUND BALANCE			1,915,824	1,351,468
ENDING FUND BALANCE		1,915,823	1,351,468	3,174,659
Fund 594 - DOUGLAS MARINA				
Dept 000.000				
594	DOUGLAS MARINA	216,518	226,008	116,950
NET OF REVENUES/APPROPRIATIONS - 000.000 -		216,518	226,008	116,950
597.000		48,479	3,315	67,000
597.001		26,666	3,327	10,450
597.002		55,642	38,906	78,000
ESTIMATED REVENUES - FUND 594		216,518	226,008	116,950
APPROPRIATIONS - FUND 594		130,787	45,548	155,450
NET OF REVENUES/APPROPRIATIONS - FUND 594		85,731	180,460	(38,500)
BEGINNING FUND BALANCE		90,693	176,425	356,885
ENDING FUND BALANCE		176,424	356,885	318,385
Fund 660 - EQUIPMENT RENTAL FUND				
Dept 000.000				
660	EQUIPMENT RENTAL FUND	489,346	458,378	389,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		489,346	458,378	389,000
902.000		176,751	167,230	316,535
903.000		71,715	93,671	130,000
ESTIMATED REVENUES - FUND 660		489,346	458,378	389,000
APPROPRIATIONS - FUND 660		248,466	260,901	446,535
NET OF REVENUES/APPROPRIATIONS - FUND 660		240,880	197,477	(57,535)
BEGINNING FUND BALANCE		1,059,987	1,300,867	1,498,344
ENDING FUND BALANCE		1,300,867	1,498,344	1,440,809

Fiscal Year 2026/2027 Fee Schedule

CITY HALL SERVICES		Fee
Temporary Gateway Signs	Blue Star Highway & Center Street \$35 per use Blue Star Highway & Main Street \$25 per use Both locations \$50 per use More than 5 uses per year \$10 per use	
Business License	\$25/year	
Temporary Vendor (Hawker/Peddler License)	\$150/daily	
Boat Launch Ramps	Resident \$10/daily, \$25/season	
• Union Street	Non-Resident	
• Shultz Park	\$10/daily, \$75/season	
Special Meeting of the City Council	\$500	
Marihuana Facility Permit Application	\$5,000/year	
Wades Bayou / Douglas Marina Kayak Storage Rack	\$175/season	
USB Storage Drive	Actual cost	
Copies-Paper Print 8.5" X 11" & 11"x17"	\$0.25 Per Page	
Freedom of Information Act Requests (FOIA)	Fee parameters as established by the Act (Act 442 of 1976) and scope of work to fulfill request	
Returned check fee	\$50	
Special Event Permit	\$50	
	Free for non-profit organizations	
City Park Pavilion Reservation	\$50	
	Free for non-profit organizations	
Douglas Marina Transient Slip	\$25/day	
Douglas Marina Slip (lottery system)	\$2,500/year for 2026/2027	
Wedding Officiant (Mayor)	\$50	
POLICE DEPARTMENT		Fee
Fingerprints	\$10 per card – Resident \$20 per card – Non-Resident	
Preliminary Breath Test (PBT)	\$5.00	
License to Purchase	\$3.00 Resident \$10 Non-Resident	
Freedom of Information Act Requests (FOIA)	Fee parameters as established by the Act (Act 442 of 1976) and scope of work to fulfill request	
Parking Ticket	As indicated on ticket	
UTILITIES	Fee	Escrow
Water Well Review	\$50	\$1,000
Water Capital Charge	\$24/MEU	
Municipal Water Connection		
• Users within City Limits	\$2,000	
• Users outside City Limits	\$4,000	
• Connection Inspection	\$200	
Municipal Sanitary Sewer Connection		
• Users within City Limits	\$2,500	
• Users outside City Limits	\$3,500	
• Indirect Connection	\$1,250	
• Connection Inspection	\$200	
Acceptance of Private Roads into the Public System	\$750	\$2,000
Street Vacation	\$500	\$1,000

PLANNING & ZONING SERVICES	Fee	Escrow
Planned Unit Development (PUD) <ul style="list-style-type: none"> <li>Rezone Request and Preliminary PUD Review</li> <li>Final PUD Review</li> <li>Major Amendment to a PUD</li> <li>Minor Amendment to a PUD (administrative review)</li> </ul>	\$1,000 \$500 \$500 \$300	\$2,000 \$2,000 \$2,000 \$1,000
Rezoning Requests (NON-PUD) <ul style="list-style-type: none"> <li>Rezoning of parcel</li> </ul>	\$1,000	\$2,000
Residential and Mixed-Use Developments and Subdivisions <ul style="list-style-type: none"> <li>Plat Review (Conventional)</li> <li>Site Condominium Review</li> <li>Site Plan Review for Condominium Developments</li> <li>Open Space Preservation Developments</li> <li>Multi-Family Residential Development</li> <li>Mixed-Use Development (Vertical)</li> </ul>	\$1,500 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000	\$2,000 \$2,000 \$2,000 \$2,000 \$2,000 \$2,000
Non-Residential Developments <ul style="list-style-type: none"> <li>Site Plan Review - New Construction</li> <li>Site Plan Review - Expansions exceeding 15% of the existing floor area</li> <li>Site Plan Review - Expansions NOT exceeding 15% of the existing floor area</li> </ul>	\$1,000 \$500 \$300	\$2,000 \$1,000 \$500
Waterfront Construction Permits <ul style="list-style-type: none"> <li>Minor</li> <li>Major</li> </ul>	\$100 \$500	\$2,000 \$2,000
Special Use Permit	\$1,000	\$2,000
Master Plan Amendment	\$1,500	\$2,000
Special Meetings (outside regularly scheduled PC meetings)	\$500	
Land Division/ Boundary Change Review	\$275	PZ Admin Discretion
Parking Fee Waiver (per space)	\$7,000	
Zoning Board of Appeals <ul style="list-style-type: none"> <li>Dimensional Variance Request</li> <li>Use Variance Request</li> <li>Zoning Text Interpretation</li> <li>Appeal of Planning &amp; Zoning Administrator's Determination</li> </ul>	\$500 \$500 \$500 \$500	\$1,000 \$1,000 \$1,000 \$1,000
Short-Term Rental <ul style="list-style-type: none"> <li>Registration/Initial Inspection</li> <li>Re-Inspection</li> </ul>	\$375 \$175	
Revocable Sign License/Agreement	\$250/year	
Zoning Ordinance (Hard Copy)	\$50	
Freedom of Information Act Requests (FOIA)	Fee parameters as established by the Act (Act 442 of 1976) and scope of work to fulfill request	
Zoning Map Copy <ul style="list-style-type: none"> <li>8.5" X 11" &amp; 11"x17"</li> <li>Large format print</li> </ul>	\$0.25 \$5	
Zoning Permits <ul style="list-style-type: none"> <li>General</li> <li>Fences</li> <li>Chickens</li> <li>Sign Permits</li> <li>Home Occupation</li> <li>Temporary Structures and Uses</li> <li>Wind Energy Conversion System</li> <li>Food Truck Permit</li> <li>New Structures Over 1,000 sq ft</li> <li>Other (Additions, Remodels, Sheds, Decks, Pool, etc.)</li> </ul>	\$75 \$50/year \$200 \$75/year \$75 \$75 \$200 \$100	PZ Admin Discretion
Zoning Ordinance Text Amendment	\$1,000	\$2,000
Tree Removal Permit	\$75	
Zoning Verification Letter	\$50	
Right of Way Work/Road Cut/Bore/Driveway Permit	\$150	\$5000
Failure to Obtain a Zoning Permit (Penalty)	\$500	

SPECIAL EVENT SERVICES	Regular Rate	Overtime Rate	Holiday Rate
<b>Douglas Police Department</b>			
Chief (Salary Position)	\$56.37 max per hour	\$56.37 max per hour	\$56.37 max per hour
Sergeant	\$41.17 max per hour	\$61.75 max per hour	\$102.91 max per hour
Police Officer	\$37.24 max per hour	\$55.85 max per hour	\$93.09 max per hour
Police Clerk	\$29.94 max per hour	\$44.91 max per hour	\$59.87 max per hour
<b>Department of Public Works</b>			
Director (Salary Position)	\$43.81 max per hour	\$43.81 max per hour	\$43.81 max per hour
Supervisor	\$31.05 max per hour	\$46.58 max per hour	\$62.10 max per hour
DPW Employee	\$29.14 max per hour	\$43.71 max per hour	\$58.28 max per hour
<b>Equipment (based on MDOT Schedule C 2026 Usage Rates)</b>			
<ul style="list-style-type: none"> <li>• 7400 Diesel Truck or Western Star \$63.35 per hour</li> <li>• Portable Message Sign \$28.93 per hour</li> <li>• 3/4 and 1/2 Ton 4x4 Truck \$33.56 per hour</li> <li>• 1/2 Ton 2wd Truck \$13.89 per hour</li> <li>• Gehl ALT750 (Tele Loader) \$95.59 per hour</li> <li>• Gehl AL650 Diesel Loader (Loader) \$85.71 per hour</li> <li>• International HV Plow Truck \$63.35 per hour</li> <li>• Street Vac Trailer \$62.93 per hour</li> <li>• Backpack Leaf Blower \$4.19 per hour</li> <li>• Dumpster \$20.93 per hour</li> <li>• Mega Trailer \$16.05 per hour</li> <li>• 7x14' Dump Trailer \$16.05 per hour</li> <li>• 7x16' Utility Trailer \$12.73 per hour</li> <li>• 8'x24' Trailer \$16.05 per hour</li> <li>• Traffic Control Trailer (includes generator and light tower) \$130.35 per hour</li> <li>• Bobcat UTV \$16.27 per hour</li> <li>• John Deere Tractor with loader \$65.90 per hour</li> <li>• Bobcat Mini Skid \$17.86 per hour</li> <li>• Barricades – Type A \$3.35 each</li> <li>• Barricades – Concrete \$11.28 each</li> <li>• Barricades – 3 Bar \$9.29 each</li> </ul>			
<b>Supplies/Misc.</b>			
<ul style="list-style-type: none"> <li>• Trash Receptacles \$12.08 each</li> <li>• Traffic Cones \$2.35 each</li> <li>• Fencing \$1.25 per 100 foot</li> <li>• Trash Can Liners \$1.23 per liner</li> <li>• T-Posts for Fencing \$0.89 per T-Post</li> </ul>			
<b>Missing/Damaged Equipment, Supplies, Grounds, and/or Facilities</b>	Estimated Cost to Replace		

# CITY OF THE VILLAGE OF DOUGLAS

## ANNUAL BUDGET



**For the Fiscal Year Ending June 30, 2027**

## CITY COUNCIL & CITY ADMINISTRATION

### City Council:

Mayor: Cathy North  
Mayor Pro Tem: Randy Walker  
Councilperson: Gregory Freeman  
Councilperson: Neal Seabert  
Councilperson: Matt Balmer  
Councilperson: John O'Malley  
Councilperson: Jeff West

### City Hall Staff

City Manager: Lisa Nocerini  
City Clerk: Laura Kasper  
City Treasurer/ Finance Director: Dawn Raza  
City Planner & Zoning Administrator: Sean Homyen  
City Project Manager: Jennifer Pearson

### Police Department

Police Chief: Steve Kent  
Sergeant: Lori Warsen  
Police Officer: Anthony Brown  
Police Officer: Trevor Dyer  
Police Officer: Olivia Schipper  
Police Officer: Mark Giles  
Administrative Assistant: Kailey Kent

### Public Works Department

Director: Greg Salinas  
Lead Equipment Operator: Cody Carpenter  
Equipment Operator: Kyle Hooker  
Equipment Operator: Bill Brown  
Equipment Operator: Alec Smith  
Equipment Operator: Kevin Unema

# Budgeting Policies & Procedures

## A Reader's Guide to Budgeting

The budgeting and accounting policies of the City of the Village of Douglas conform to Generally Accepted Accounting Principles (GAAP) as applicable to governmental units. The following are the significant budgetary policies followed by the City.

## Uniform Budgeting Act

The City of the Village of Douglas is legally subject to the budgetary control requirements of the State of Michigan P.A. 2 of 1968 (the Uniform Budgeting Act). The following statements represent a brief synopsis of the major provisions of this Act.

- Budgets must be adopted for the General Fund and Special Revenue Funds.
- A fund balance deficit cannot be budgeted for.
- The budgets shall be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot be made unless appropriated for.
- A Public hearing must be held before the budget is adopted by City Council.

## Basis of Budgeting

The adopted budget is prepared on a cash-basis which will not significantly differ from Generally Accepted Accounting Principles ("GAAP"). The City records actual activity on the modified accrual basis of accounting for all governmental fund types. Accruals for both revenues and expenditures will be made at the end of the fiscal year to properly record the activity in the correct fiscal year.

The full accrual basis of accounting is utilized for the Internal Service Fund, the component units, and the government-wide statements. For budgeting purposes, these too (except the government-wide reporting that is an amalgamation of multiple funds) are budgeted on a cash-basis.

## Fund Structure of Approved Budget

Public Act 2 of 1968, the Uniform Budgeting Act, only requires an adopted budget for the General Fund and the Special Revenue funds, such as Major and Local Streets. As a best practice, the City budgets for all of its funds regardless of fund type.

The City Council reviews revenue/expenditure and budgetary reports prepared by management on a monthly basis.

## Fund Accounting

The accounts of the City of the Village of Douglas are organized by funds and departments. Funds are established to segregate specific activities or functions of the government in accordance with legal restrictions or to segregate certain activities for the sake of transparency or management expediency. The City utilizes four fund types – governmental funds, proprietary funds (just the internal service equipment fund), fiduciary funds (tax collection and general custodial), and component units (DDA, KLHA, and BRA).

Below are the different types of funds:

### Governmental Funds

**General Fund:** The General Fund contains the accounting of the ordinary activities of the City. The General Fund expenditures are financed mostly by general operating property tax revenues and some state shared revenues. The General Fund is usually the most commonly used fund and is where expenditures for City Hall, Police and Parks are found.

**Special Revenue Funds:** Special Revenue funds are used to account for the proceeds of earmarked revenue from financing activities requiring separate accounting because of legal or regulatory requirements. The City's Special Revenue Funds are Major Street Fund, Local Street Fund, and Schultz Park Launch Ramp Fund. The Major and Local Street Funds are the City's largest special revenue funds. The City receives monies from the State from gasoline tax collected. The City receives their amounts based on a state formula that divides the gas tax monies between state road projects, counties and local municipalities.

**Debt Service Funds:** Debt service funds are used to account for the annual payment of principal and interest concerning long-term debt other than the debt payable from the operations of an enterprise fund. **The City does not currently utilize any Debt Service Funds.**

**Capital Projects Fund:** Capital Projects Funds are used to account for the development of capital facilities and projects. The City has three capital project funds. The Water and Sewer Fund collects revenue from water and sewer connections to pay for infrastructure improvements to the City's water and sewer system. The Blue Star Corridor Improvement Fund is assigned the adult use marijuana revenues distributed by the State to pay for infrastructure improvements along the blue star corridor. The Municipal Building Fund accumulates funds for a new municipal building and accounts for building costs.

**Permanent Funds:** Permanent Funds are used to account for resources that are legally restricted to the extent that only earnings and not principal may be used to support government programs. **The City does not currently utilize any Permanent Funds.**

**Enterprise Funds:** Enterprise Funds are funds that are accounted for on a full accrual basis of accounting and are used for business-type activities. The sale of water and sewer treatment is typically recorded in an Enterprise Fund, but because the Kalamazoo Lake Sewer & Water Authority (KLSWA), a separate legal entity and component unit of the City, operates the sewer and water activity for the Tri-Community area, the City does not currently utilize an enterprise fund. The capital charges billed to water and sewer customers are being accumulated to pay for future capital improvements (lines, mains, other infrastructure, etc...) in a capital project fund and are not a function of how much water a customer uses.

**Internal Service Funds:** The City has one Internal Service Fund and that is the Equipment Rental Fund. The Equipment Rental Fund is financed by rental charges to the General Fund, Major Street Fund and Local Street Fund primarily for the use of equipment by the Public Works Department. The rental charges are used to finance the purchase of equipment for the Public Works Department and the rates used are provided by the Michigan Department of Transportation.

### Fiduciary Funds

**Custodial Funds:** Custodial Funds are used to account for the assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments or other funds. The City has two Custodial Funds.

**Pensions Trust Funds:** Pension Trust Funds are used to report the resources required to be held for the members and beneficiaries of defined benefit pension plans, defined contribution plans and other post-employment benefits. **The City does not have a Pension Trust Fund** because Michigan Employers Retirement System (MERS) accounts and records necessary information and resources. Pension information accounted for by MERS is displayed in City's Annual Financial Statements.

**Investment Funds:** Investment Funds are funds whose legal purpose is to hold separate governments' pool of investments. **The City does not have an Investment Fund.**

**Private-purpose Trust Funds:** Private-purpose Trust Funds are used report trust arrangements not reported in other trust funds, which has limited provisions to the monies held in the fund. **The City does not have a Private-purpose Trust Fund.**

## Budgeting Procedures

The annual budget covers a twelve-month period beginning July 1<sup>st</sup> and ending June 30<sup>th</sup>. The budget is an ongoing process that includes phases of development, adoption, implementation and oversight throughout the year.

Several goals are associated with the preparation and development of the City's annual budget document. First, the budget is a policy document. The budget should help foster comprehensive community problem solving and policy making. Second, the budget is a financial plan and management tool. The document should help staff in monitoring revenue and expenditures and in evaluating the effectiveness of City programs and services. Third, the budget serves as an important reference document. It should provide the City Council, staff and the public with extensive information on the nature and scope of municipal operations and services.

## Strategic Planning Process

The City Council holds multiple workshop meetings throughout the year with the City Manager and department heads to discuss and develop both long and short-term goals and objectives. These workshop meetings give the City Manager and department heads guidance and understanding of the goals the City Council would like to have completed and in a general order.

## Budget Review and Analysis

All department heads meet with the City Treasurer for review and evaluation of their respective budgets. The objective of this phase is to:

- Ensure that the intent of all budget requests are understood
- Gain greater understanding of departmental objectives and standards of performance and operations for the upcoming fiscal year.
- Determine how proposed departmental projects and programs are related to the goals and objectives set by Council.
- Balance the needs of each department to the total City needs.

Analysis in this phase include analysis of levels of service, evaluation of historical expenditure trends, projection of inflationary increases, and review of departmental operations.

## Building the Proposed Budget

The City Treasurer and City Assessor work towards reasonable estimates of property tax income based on projections and reasonable estimates of property tax values. Property tax revenues generally account for about two-thirds of the City's Revenue.

The Treasurer meets with the different department heads to determine the costs of proposed projects and operating expenditures. The Treasurer then meets with the City Manager to review the budget as a whole and bring a proposed budget to City Council.

The proposed budget is then prepared for Council to review. Workshop sessions are held with the City Council to ensure that the proposed budget is in alignment with the Council's goals and objectives, as well as their vision for the City. The Treasurer adjusts the budget as directed by the City Council and makes a recommended budget document for adoption.

## City Council Adoption

After completion of the budget workshop sessions, the proposed budget is published on the City's website and public hearings are held for the budget and the City's millage rate. After completion of the public hearings, the City Treasurer would make any adjustments as necessary under the direction of the City Council. The budget is then adopted.

## Budget Amendment Process

After the budget is adopted, the primary responsibility for managing the budget falls to individual departments and the Treasurer reviews expenditures on a monthly basis. Management is given flexibility to each department of exceeding a line item within a department if it can be compensated for within the same department. Budget amendments that require transfers from fund balance or other departments require approval by the City Council.

# Overview of Financial Data

## Revenue

The City's budgeted revenue across all funds for fiscal year 2026-2027 is \$10.3 million, an increase of approximately \$900,000, primarily due to an increase in taxable value and the road millage which will be assessed for the first time in the 2026-2027 fiscal year.

## Property Taxes

Property taxes are the largest source of revenue for the City accounting for over half of the City's entire Revenue. This revenue is dependent upon two variables – taxable value and millage rates. The taxable value is determined by the City Assessor and the millage rate is set by the City Council. The formula to determine total property tax revenue is as follows:

$$\text{Taxes} = \frac{\text{Taxable Value} \times \text{Millage Rate}}{1000}$$

The City Assessor maintains two values for every parcel, both real and personal property within the City. The first value is the State Equalized Value, known as the SEV, which is 50% of the true market value of the property. The second value is the taxable value, which came into existence as a result of 1994's Proposal A, the property tax reform law. The taxable value of real property cannot increase higher than the rate of inflation or 5%, whichever is lower, and cannot be higher than the SEV of property.

This formula remains in place until a property is sold at which time the property becomes "uncapped" and changes to match the SEV. The limitations on increases then begin anew from the "uncapped" rate.

The City Council has chosen to not levy the maximum millage rate in order to keep taxes as low as possible. The City has held a consistent millage rate since becoming a city in 2004 even though the City could levy a higher millage rate.

## Other Sources of Revenue

While property taxes are the major source of revenue for the City (82% of General Fund Revenues), there are other sources the City relies upon during the year.

Revenues received from the State of Michigan are a very important source of revenue for the City. State shared revenue estimates, which are determined by a formula based upon population and type of local government (i.e. city, village, township). Street funds come to the City from the Michigan Department of Transportation and they are based upon formulas prescribed by Public Act 51.

Additionally, the City charges residents and other customers for charges for services such as permits, planning fees, business licenses and boat launch passes. Fines are collected from traffic and parking violations and ordinance enforcement.

## Expenditures

There are several broad categories of expenditures that can be compared across funds. These are as follows:

- Contracted services such as lawyers, auditors, engineers, assessing and other professional services as needed
- Personnel Costs, which include wages, salaries, payroll taxes, pension contributions, health, dental, life and disability insurance and annual police officers sick time pay outs.
- Operating costs such as printing, postage, maintenance and repairs, utilities, office supplies, dues, publications, uniforms and anything else related to general operations that are not covered under another category.
- Capital improvements, which are items that will last over multiple years. These may include computers, vehicles, equipment and infrastructure improvements.
- Debt Service is the payments that are made on bonds and loans issued by the City.
- Transfers out are operating transfers between funds such as transfers out of the General Fund to the Major and Local Street Funds.

The City's budgeted expenditures for fiscal year 2026-2027 is \$8.4 million. Highlights of this year's expenditures and transfers budget include a 3% cost of living increase for non-police union employees, 3.5% for police union employees, a 15% increase in health insurance benefits, and continued focus on capital improvements for road improvements and water/sewer infrastructure.

The General Fund is the main operational fund for the City. It contains all of the activities of the City that are not required to be accounted for in another fund, such as special revenue or enterprise funds. The main sources of revenue for the General Fund are property taxes, State shared revenue and County road millage. Expenditures that occur from this fund are for administrative activities, community development, parks and recreation, public safety and public works.

## Departments

### Legislative (101)

The residents of the City of the Village of Douglas elect seven council members to two-year terms. Three terms end odd years and four terms end even years. After the residents elect their council members, the council then elects a Mayor and Mayor Pro Tem to preside over the City Council. The Council has the power to adopt laws, ordinances, and resolutions, adopt a budget, levy taxes, and set policies. The Council appoints the City Manager who is accountable for all administrative functions that are not directed by the charter, ordinances or state law.

Expenditures in this department include City Council member's wages, training, newspaper publishing and supplies.

### Manager (172)

The City Manager strives to effectively serve the City Council and the public through responsible administration of all City affairs. The Manager demonstrates and promotes a high standard of ethics, professionalism and integrity throughout the city's organization. The City Manager fosters open and complete communications, actively seeks out and incorporates citizen involvement and participation, and achieves outstanding results through partnerships with other service providers in both the public and private sectors. The City Manager demonstrates through words, actions and policies a commitment to treat all colleagues and citizens with respect and dignity.

Expenditures in this department include City Manager's wages, , benefits, training funds, supplies, association dues, and a portion of the project manager's salary.

## Clerk (215)

The City Clerk holds many responsibilities including maintaining all city records, administering city elections, publishing public notices and manage human resources for City employees.

Expenditures in this department include City Clerk and Deputy Clerk wages and benefits, training, publishing, postage, and association dues.

## Auditor (223)

The City contracts with an accounting firm to perform an annual audit on the City's financial statements and report to the City Council their findings. The audit consists of determining the accuracy of the City's financial statements, internal controls and financial policies. The City contracted with Siegfried & Crandall.

## Treasurer (253)

The City Treasurer is responsible for billing, collecting and disbursing property taxes, maintain accurate financial records, create and administer the City's annual budget and help financially direct the City in accordance with city polices and state laws and as directed by the City Council.

Expenditures in this department include City Treasurer wages and benefits, tax bill related expenses, training, postage, and association dues.

## Assessor (257)

The City has contracted with Assessing Solutions as its City Assessor. The Assessor keeps the records of all property located within the City. The Assessor computes and analyzes the property values of all parcels based on sales studies and relevant state laws in correlation with the Allegan County Equalization department.

Expenditures in this department include contracted amount of the assessor, board of review member wages, software and website fees for the online tax and assessing system, supplies, and postage and printing costs.

## Elections (262)

The City elections are overseen by the City Clerk in accordance with federal, state, county and local laws. The Clerk administers elections for federal, state, county, city and school elections ranging from representatives, laws and millage proposals. Also, the City Clerk maintains voter registration records within the City and maintains all City records.

Expenditures in this department include election worker's wages, publishing of notices, voter identification cards, ballots and other election supply costs.

## Buildings & Grounds (265)

The Buildings and Grounds department accounts for all expenditures relating to the buildings owned and operated by the City.

Expenditures include repairs and maintenance, utilities and payroll costs of public works employees for time spent working in, on or for the City's buildings. The City has budgeted for the replacement of staff computers and a cold storage building.

## Attorney (266)

The City contracts attorney services from several law firms to represent and guide the City and its staff to ensure the City operates and moves in a law-biding manner for the good of the public. The attorneys help the City Council and staff with issues including but not limited to union negotiations, employee issues, planning and zoning regulations and guidance on legal issues that arise.

## Police (301)

The Police department operates with a Police Chief, a sergeant, four full-time officers, and multiple part-time police officers. The Douglas Police department serves the City of Douglas.

Expenditures in this department include all officer wages and benefits, training costs, officer's equipment, prosecuting attorney, liability insurance, utilities, police vehicle repairs and gasoline.

## General Streets & Right of Way (463)

The General Streets and Right of Way department operates under the management of the Public Works department and is responsible for the brush and leaf pickup, repairing and maintaining roads and sidewalks and the maintenance and beautification of the downtown.

Expenditures in this department include public works wages and benefits, supplies, street lights, utilities, landscaping services and road and sidewalk maintenance and repairs. The City has budgeted for water street drainage improvements and a storm sewer capital improvement plan.

## Planning & Zoning (701)

The Planning and Zoning department is also referred to as Community Development. The City Planner works closely with the Planning Commission and the Zoning Board of Appeals and is responsible for directing and managing the physical development of the City in a manner that emphasizes quality, livability and sustainability. The City Planner uses guidance from the City Council, the Master Plan and Tri-Community Master Plan for the decision making process regarding the development of the City.

Expenditures in this department include City Planner wages and benefits, Planning Commission and Zoning Board of Appeals wages, contracted attorney, engineering and building inspector costs, supplies and software fees. The City has budgeted to update the Zoning ordinances and maps.

## Parks & Recreation (751)

The Parks and Recreation department operates under the management of the Public Works department. This department is responsible for the maintenance and upkeep of all of the City's parks including Beery Field, Douglas Beach, Veteran's park, and Schultz Park (not including the boat launch).

Expenditures in this department include public works wages and benefits, landscaping services, utilities, City park maintenance, and supplies. The City has budgeted for beach bathrooms and Beery Field belachers.

## Community Promotions (802)

Community Promotions account for expenditures pertaining to local organizations to support the community in promoting all the different events around the City and Tri-community area.

## Insurance & Bonds (850)

The Insurance and Bonds department accounts for the expenditures related to the City's general liability insurance provided through the Michigan Municipal League (MML).

## Transfers Out (966)

Transfers out are transfers of monies from one fund to another to cover operating expenditures because the fund cannot cover operating expenditures from its revenues. The General Fund transfers monies to the Major and Local Street Funds because the ACT 51 monies received from the State of Michigan only cover about one-third of these funds' operating costs. Also, the City transfers monies to the Douglas Marina, and Water Sewer fund for capital projects.

## City of the Village of Douglas Fund Balance Policy

The City of the Village of Douglas's policy is to keep a minimum of 30% of General Fund operating expenditures in the General Fund fund balance as adopted by City Council. The Government Finance Officers Association (GFOA) recommends a minimum reserve of two months of operations (approx. 17% of the budget) in fund balance. Additional fund balance may, at times, be committed or assigned by City council for specific purposes such as capital projects.

## Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures made for specific purposes. The City's special revenue funds are:

- Major Street Fund (202)
- Local Street Fund (203)
- Schultz Park Launch Ramp Fund (213)

### Major and Local Street Funds (202 & 203)

The Major Street Fund and the Local Street Fund receive revenue from a road millage and from the state through Public Act 51 which uses a formula to share gas and weight taxes to governmental entities at the state, county and local levels. These two funds account for the repairs and maintenance of the city streets and sidewalks including snowplowing. The City has budgeted for a various road projects.

### Schultz Park Launch Ramp Fund (213)

The Schultz Park Launch Ramp Fund receives revenue from the launch fees and requires the revenues to be spent on the repairs and maintenance of the launch ramp, its facilities or other recreation.

## Other Funds

### **Marina Fund (594)**

The Marina Fund primarily collects revenue from slip fees at the City's Point Pleasant Marina. The fund accounts for the activities at Point Pleasant, Wades Bayou, and the Douglas Harbor Authority. The City has budgeted aquatic weed control treatments, and fees for consultation regarding harbor issues as requested by Kalamazoo Lake Harbor Authority.

### **Capital Project Funds**

#### **Blue Star Corridor Improvement Fund (403)**

The Blue Star Corridor Improvement Fund collects revenue from the State related to adult use marihuana and pays for infrastructure improvements along the blue star corridor.

#### **Water and Sewer Revolving Fund (450)**

The Water and Sewer Fund collects revenue from connection fees for water and sewer connections and pays for repairs on the city's water and sewer system. The City of the Village of Douglas collaborates with the Kalamazoo Lake Sewer & Water Authority to administer the day-to-day activities of the sewer and water system. The City has budgeted for lead service line replacement, a Sewer Asset Management plan, and development of municipal utility standards.

#### **Municipal Building Fund (470)**

The Municipal Building fund accounts for the bond proceeds related to the construction for the new municipal building at 415 Wiley. The principal and interest payments on the bond have been budgeted in this fund.

### **Internal Service Fund**

#### **Equipment Rental Fund (660)**

The City uses the Equipment Rental Fund to charge rent to the different Public Works Departments for time using equipment in the different locations throughout the city. The City purchases new equipment and vehicles through this fund and plans for equipment purchases. The Equipment Rental Fund expenses repairs, maintenance, depreciation and gas for the vehicles and equipment purchased from this fund.

Internal Service Funds are proprietary funds and utilize the full-accrual basis of accounting. Internal Service Funds are to be accounted for differently than the General Fund and Special Revenue Funds because their economic factors are different meaning their activities should be accounted for like a standard for-profit business and not a governmental entity.

For the 2026-2027 fiscal budget the City has budgeted for the purchase of various public works equipment.

## Component Units

### **Brownfield Redevelopment Authority (243)**

The Brownfield Redevelopment Authority is charged with revitalization of environmentally distressed areas within the City. The Brownfield Redevelopment Authority Fund accounts for all of the revenue and expenditures for the Brownfield Redevelopment Authority including grants received and monies spent on engineering studies.

### **Harbor Authority (245)**

The Harbor Authority is a joint venture between the City of the Village of Douglas and the City of Saugatuck. The Harbor Authority Fund accounts for all of the revenue and expenditures for the Harbor Authority including grants received and monies spent on engineering studies.

### **Downtown Development Authority (248)**

The Downtown Development Authority (DDA) is charged with developing the Douglas Downtown. The DDA captures a portion of property taxes to accomplish the goals and projects set forth in the Tax Increment Financing (TIF) Plan, which was established at the creation of DDA. The DDA board is comprised of the Mayor of Douglas and up to eight members appointed by the City council. The DDA budgeted for Beery Field Improvements and downtown beautification.

# Glossary of Budget and Finance Terms

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, this budget glossary has been included in the document.

**Accrual Basis of Accounting:** A method of accounting that recognizes the financial effect of transactions, events, and Interfund activities when they occur, regardless of the timing of related cash flows.

**Activity:** Cost center within a fund or department to which specific expenses are to be collected.

**Ad Valorem:** According to value. "A method of taxation using the value of the thing taxed to determine the amount of tax. Taxes can be either "ad valorem" or "specific". Example: A tax of \$5.00 per \$1,000.00 of value per house is "ad valorem". A tax of \$5.00 per house (irrespective of value) is specific.

**Appropriation:** An authorization made the City Council, which permits officials to incur obligations against, and to make expenditures of governmental resources. Appropriations last for one year and expire at year-end.

**Assessed Valuation:** The estimated value placed upon real and personal property by the City's Assessor for the determination of property taxes. Assessed value is required to be at least 50% of the true cash value.

**Assets:** Property owned by the City, which has monetary value.

**Audit:** A systematic examination of resource utilization concluding in a written report. It is a test of management's internal controls and is intended to ascertain whether financial statements fairly present financial positions and results of operations. The audit may identify areas of possible improvements in accounting practices and procedures, but does not specifically look to identify those.

**Bond (Debt Instrument):** A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at the specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital improvements.

**Budget (Operating):** A plan of financial operations embodying an estimate of proposed expenditures for a given period (for one fiscal year) and the proposed means of financing them (revenue estimates). Also, the term is sometimes used to denote the officially approved expenditure ceiling under which the City and its departments operate.

**Budget Calendar:** The schedule of key dates or milestones that the City follows in preparation and adoption of the budget.

**Budgetary Control:** The level at which expenditures cannot legally exceed the appropriated amounts. Examples include fund, function, department, and line-item.

**Budget Message (City Manager's):** A general discussion of the proposed budget document presented in writing as a supplement to the budget document. The budget message explains principle budget issues against background of financial experience in recent years.

**Capital Outlay:** A disbursement of money which results in the acquisition of or addition to fixed assets. The item must have a purchase price greater than \$3,000 and have a useful life of more than one year.

**CIP:** Abbreviation for Capital Improvement Plan.

**Contingency:** An estimated amount of funds needed for deficiency or emergency purposes. An annual appropriation to cover short falls in revenue and/or underestimation of expenditures. Under Michigan law, to be used, contingencies must be moved to the specific appropriation line by a budget amendment.

**Contractual Services:** Items of expenditures from services that the City receives from an outside company. Attorney services, engineering services and landscaping services are examples of contractual services.

**CPI:** Abbreviation for Consumer Price Index.

**Current Taxes:** Taxes that are levied and due within one year.

**Debt Service:** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Department:** An administrative division of the City. Departments are the main groupings with the budget, for example City Manager, Planning & Zoning and Parks & Recreation.

**Depreciation:** A noncash expense that reduces the value of an asset as a result of wear and tear, age or obsolescence. Most assets lose their value over time and must be replaced at the end of their useful life.

**Downtown Development Authority (DDA):** Created by Public act 197 of 1975 to promote revitalization and development of existing business districts.

**Enterprise Fund:** An accounting fund in which the services provided are financed and operated similarly to those of a private business, i.e user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are typically established for utility services such as water and sewer; however, the City does not currently have any enterprise funds.

**Estimated Revenue:** The amount of projected revenue to be collected during the fiscal year.

**Expenditure:** The cost of goods delivered and services rendered, whether paid or unpaid.

**Fiscal Year:** A 12 month period to which the annual operating budget applies and at the end of which the City determines its financial position as a result of its operations. The fiscal year for the City of the Village of Douglas is July 1 – June 30.

**Fund:** An independent accounting entity established to account for the assets, liabilities, revenues and expenditures for specific activities. Examples include the General Fund for day-to-day activities, Major Street Funds for activities relating to major streets, etc.

**Fund Balance:** The excess of an entity's assets over liabilities. A negative fund balance is called a deficit.

**GAAP:** Abbreviation for Generally Accepted Accounting Principles.

**GASB:** The Governmental Accounting Standards Board, which provides direction in accounting and reporting requirements for units of government.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the day-to-day operations of the government, such as police protections, finance, public works, parks and general administration. The main source of Revenue for the General Fund is the City's operating millage.

**General obligation Bonds:** When the City pledges its full faith and credit to the repayment of the bonds that it issues, those bonds are called general obligation (GO) bonds. Issuance of these bonds require an election and they are usually repaid by an ad valorem property tax levy.

**GFOA:** Abbreviation for Government Finance Officers Association.

**GIS:** Abbreviation for Geographic Information System.

**Internal Service Fund:** A fund used to account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis.

**Liabilities:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date. The term does not include encumbrances.

**Long Term Debt:** Debt with a maturity of more than one year.

**Maturities:** The date on which the principal or stated values of investments or debt obligations mature and may be reclaimed.

**MERS:** The Michigan Municipal Employees Retirement System is a multi-employer statewide public employee retirement plan created to provide retirement, survivor and disability benefits to local government employees.

**Millage:** A rate of taxation expressed as mills per dollar.

**Modified Accrual Basis of Accounting:** Basis of accounting to which (a) revenues are recognized in the accounting period in which they are earned, measurable, and available and (b) expenditures are recognized in the accounting period in which the fund liability is incurred and payable, except for non-matured interest on general long-term debt and certain similar obligations which should be recognized when due.

**Per Capita Basis:** Per unit population.

**Personnel Services:** The expenditures within the budget that relate to personnel such as salaries and fringe benefits.

**Revenue:** An addition to the assets of a fund which does not increase a liability, does not represent the recovery of an expenditure, does not represent the cancellation of a liability without corresponding increase in any other liability or decrease in assets, and does not represent a contribution of fund capital in an enterprise fund.

**State Equalized Value (SEV):** The assess valuation of property in the City, as determined by the City Assessor and then reviewed and adjusted, if necessary, by the County and the State, to assure that it equals 50% of market value as required by State law.

**Special Assessments:** Assessments levied on tax bills that are used to fund capital projects that benefit a limited number of properties. The assessments are usually used to repay bonds.

**Special Revenue Fund:** The fund used to account for the proceeds of specific revenue sources used to finance projects or activities such as the Special Events Fund.

**Taxable Value:** This is a value used as a base for levying property taxes. It was established by a state constitutional amendment. Taxable values may only be increased by 5% or the rate of inflation, whichever is lower. When property changes ownership, the value returns to 50% of the true cash value equal to the SEV.

**Transfers In/Out:** legally moving unrestricted funding from one fund to another.

**Custodial Funds:** these funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, organizations, other governments, or other funds.



# CITY OF THE VILLAGE OF DOUGLAS 2026 EVENT POLICY - DRAFT

## PURPOSE:

The purpose of this policy is to establish consistent guidelines for managing special events within the City of the Village of Douglas. It outlines how departments will coordinate efforts in processing and implementing special events, with the goal of streamlining the event permitting process, ensuring fair cost allocation, and providing transparency to event organizers/organizations regarding fees and responsibilities.

This policy applies to all events, including parades, festivals, and public gatherings requiring city resources.

## POLICY:

### I. General Considerations:

The City of the Village of Douglas recognizes the community benefits of special events, including cultural enrichment, economic growth, and enhanced community identity. The City aims to support these goals while establishing regulations that balance event needs with public resource management. Special events are an integral part of various departments' service obligations.

### II. Definition of a Special Event:

A special event is any non-routine social activity gathering people in a designated area on City property, right-of-way, or private property (where applicable), that requires City services to ensure safety and coordination.

### III. Event Application and Permit Process:

The application will receive a departmental review from the Douglas Police Department and the Department of Public Works (DPW).

To ensure adequate time for planning, coordination, and resource allocation, the applicant/event organization is required to submit an application to the City Clerk in accordance with the levels listed below.

#### Event Permit Level Determinations:

##### Level I Requests - Filed with City Clerk 30 days prior to Event

- One (1) to two (2) City blocks of street closure
- Assistance from four (4) or less staff members; Police Department, Department of Public Works, and/or City Hall, for assistance such as, but not limited to, set up, event, and clean-up
- Three (3) or less three bar barricades
- Two (2) or less cement/water barricades

##### Level II Requests - Filed with City Clerk 60 days prior to Event

- Three (3) to four (4) City blocks of street closure
- Police approval for a temporary Michigan Liquor Control Commission permit on public property
- Assistance from five (5) to six (6) staff members; Police Department, Department of Public Works, and/or City Hall, for assistance such as, but not limited to, set up, event, and clean-up
- Four (4) to seven (7) three bar barricades
- Three (3) to five (5) cement/water barricades

**Level III Requests - Filed with City Clerk 90 days prior to Event**

- Four (4) or more City blocks of street closure
- Police approval for a temporary Michigan Liquor Control Commission permit on public property
- Assistance from seven (7) or more staff members; Police Department, Department of Public Works, and/or City Hall, for assistance such as, but not limited to, set up, event, and clean-up
- Eight (8) or more three bar barricades
- Six (6) or more cement barriers/water barriers
- Crowd safety/control barricades.

Any changes to the event, once approved, must go back to the department review team (City Clerk/Police Department/Public Works) and possibly City Council, potentially causing delays in approval.

After departmental review, the permit will be forwarded to the City Clerk and placed on the City Council agenda for approval. It is highly recommended that the applicant/event organization attend that City Council meeting should the City Council have questions.

**IV. Fees for Special Events:** The City will determine the costs for services, which typically include:

- **Public Safety:** The City will charge for additional officers based on actual need.
- **Department of Public Works (DPW) Services:** Charges apply only for work outside regular hours.
- **Equipment & Supplies:** Fees apply for exceptional or additional requirements.
- **Barricades:** Fees will be assessed for barricades needed for traffic control and public safety, with the possibility of waived fees in certain cases.

**Hourly Rate:** See Fee Schedule. Charges include employee wages, FICA, and any applicable overtime or holiday pay.

**Equipment Charges:** See Fee Schedule.

**Replacement Costs:** Charges for missing or damaged City equipment, supplies, grounds, and facilities.

Employees who are scheduled for a workday, shall not be included in the calculation of additional costs. Hours worked beyond their regular shift shall be charged to the event organizer.

**V. Cost Confirmation Form and Payments**

A COST CONFIRMATION FORM will be provided to the applicant/event organization after application submittal. This form will outline the total estimated costs of the event. If the total estimated costs do not exceed \$3,000, then no payment will be required. However, should costs exceed this threshold, then the applicant/organization will be responsible for additional charges beyond \$3,000. Additional charges are required to be paid in full no later than one week prior to the event. Failure to submit payment by the deadline will result in a cancellation of the event permit.

**MOVING FORWARD:**

The City Council reserves the right to review and adjust fees and requirements annually. This policy will be reviewed regularly to ensure it meets the needs of the community and aligns with the City's financial goals.

**Effective Date:** XXXXX XX, 2026

**Approved by:** City Council – XXXXX XX, 2026  
City of the Village of Douglas

**FEE SCHEDULE:** [www.douglasmi.gov](http://www.douglasmi.gov), Forms and Permits, City Fees

City of the Village of Douglas  
Cash & Investments Summary  
5/31/2026

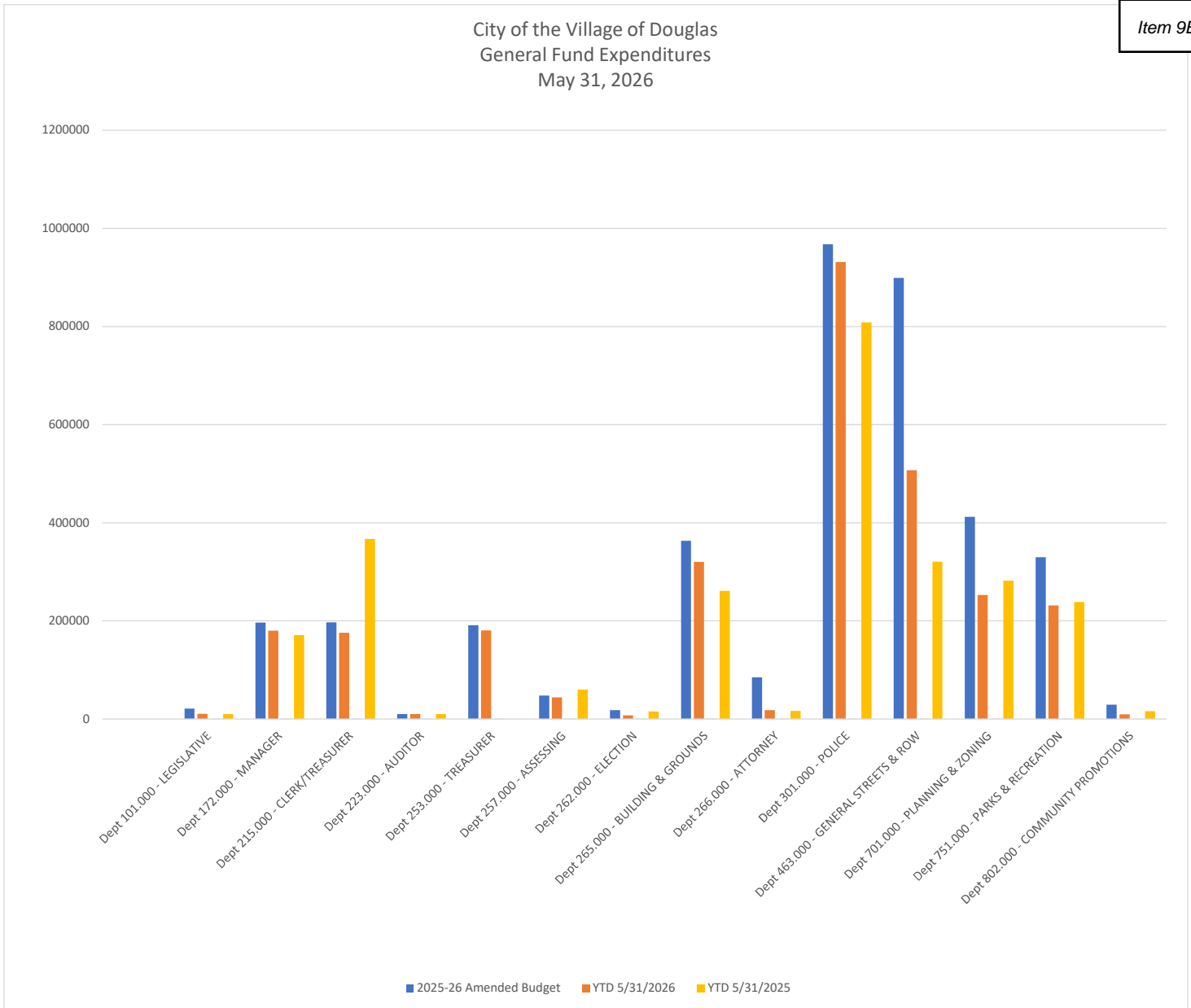
Memo:

	<u>Identifier</u>	<u>Matures</u>	<u>Rate</u>	<u>Market Value</u>	<u>Totals</u>	<u>Cost</u>	<u>Annual Interest</u>	<u>Month Interest</u>
<b>Cash</b>								
Huntington Bank - Common Checking				3,338,028.57				
Huntington Bank - Tax & Trust				8,373.28	3,346,401.85	3,346,401.85	0.00	0.00
D.A. Davidson			0.85%	930,069.56	930,069.56	930,069.56	7,905.59	658.80
Michigan Class - Capital Improvement Bond			3.72%	1,040,410.58	1,040,410.58	3,323,000.00	123,449.45	10,287.45
<b>Total Cash &amp; Equivalents</b>					<u><b>5,316,881.99</b></u>	<u><b>7,849,471.41</b></u>	<u><b>144,230.04</b></u>	<u><b>12,019.17</b></u>
<b>Bonds</b>								
D.A. Davidson:								
Fedl Farm Credit Bank Bond	3133ELEN0	12/18/2029	2.40%	<u>148,077.60</u>	148,077.60	<u>157,976.30</u>	<u>3,791.43</u>	<u>315.95</u>
MBS:								
Pinckney mich commnity schools	722205NW7	5/1/2028	1.91%	<u>96,046.00</u>	96,046.00	<u>100,983.00</u>	<u>1,928.78</u>	<u>160.73</u>
Michigan Class			3.72%	<u>1,404,957.51</u>	<u>1,404,957.51</u>	<u>1,404,957.51</u>	<u>52,194.17</u>	<u>4,349.51</u>
<b>Total Investments</b>					<u><b>1,649,081.11</b></u>	<u><b>1,663,916.81</b></u>	<u><b>57,914.38</b></u>	<u><b>4,826.20</b></u>
<b>Total Cash &amp; Investments</b>					<u><b>6,965,963.10</b></u>	<u><b>9,513,388.22</b></u>	<u><b>202,144.42</b></u>	<u><b>16,845.37</b></u>

<u>Fund</u>	<u>Cash &amp; Investments 5/31/2026</u>	Prior Month	Prior Year
101 - General Fund	2,663,694.79	6,935,950.05	7,883,947.60
202 - Major Street	126,568.25		
203 - Local Streets	268,080.94		
213 - Schultz Park Launch Ramp	48,931.10		
243 - Brownfield Redevelopment Authority	113,621.97		
244 - Harbor Authority	4,547.81		
248 - DDA	121,851.00		
403 - Blue Star Corridor Improvement Fund	453,235.20		
450 - Water & Sewer Fund	517,821.99		
470 - Municipal Building Fund	1,344,851.15		
594 - Douglas Marina	349,272.61		
660 - Equipment Rental Fund	814,029.63		
701 - Trust and Agency	0.00		
703 - Current Tax Receiving	<u>426.72</u>		
	<u><b>6,826,933.16</b></u>		

Petty Cash 275.05  
6,827,208.21  
0.00

City of the Village of Douglas  
 General Fund Expenditures  
 May 31, 2026



Department	2025-26 Amended Budget	YTD 5/31/2026	% Budget Used	YTD 5/31/2025
Dept 101.000 - LEGISLATIVE	21,110.00	10,527.79	49.87	10,066.29
Dept 172.000 - MANAGER	196,690.00	179,903.85	91.47	171,220.13
Dept 215.000 - CLERK/TREASURER	196,965.00	175,938.42	89.32	366,831.66
Dept 223.000 - AUDITOR	10,200.00	10,325.00	101.23	10,100.00
Dept 253.000 - TREASURER	191,030.00	180,554.76	94.52	0.00
Dept 257.000 - ASSESSING	47,650.00	43,979.67	92.30	60,274.97
Dept 262.000 - ELECTION	18,250.00	7,496.36	41.08	15,606.90
Dept 265.000 - BUILDING & GROUNDS	363,355.00	320,118.63	88.10	261,372.92
Dept 266.000 - ATTORNEY	85,000.00	17,862.77	21.02	16,707.82
Dept 301.000 - POLICE	967,366.00	931,644.64	96.31	808,200.33
Dept 463.000 - GENERAL STREETS & ROW	899,110.00	507,151.77	56.41	320,973.00
Dept 701.000 - PLANNING & ZONING	412,035.00	252,954.86	61.39	281,775.89
Dept 751.000 - PARKS & RECREATION	329,530.00	231,564.03	70.27	238,537.73
Dept 802.000 - COMMUNITY PROMOTIONS	29,000.00	9,317.53	32.13	15,737.21
Dept 850.000 - INSURANCE & BONDS	65,000.00	56,575.00	87.04	48,085.00
Dept 966.000 - TRANSFERS OUT	365,520.00	369,760.11	101.16	393,393.35
<b>TOTALS</b>	<b>4,197,811.00</b>	<b>3,305,675.19</b>	<b>78.75</b>	<b>3,018,883.20</b>

Item 9B.

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000							
101-000.000-402.000	CURRENT REAL PROPERTY TAX	3,372,920.00	3,313,180.53	0.00	59,739.47	98.23	3,122,577.16
101-000.000-414.000	ALLOWANCE FOR REFUNDS (BOR, MTT)	0.00	(175.82)	(61.76)	175.82	100.00	(880.15)
101-000.000-434.000	MOBILE HOME TAX	500.00	414.00	0.00	86.00	82.80	506.00
101-000.000-445.000	INTEREST & PENALTIES: DELQ TAX	5,000.00	10,817.25	0.00	(5,817.25)	216.35	10,158.60
101-000.000-447.000	TAX COLLECTION FEES	115,000.00	130,584.26	0.00	(15,584.26)	113.55	111,632.21
101-000.000-453.000	SPECIAL ASSESSMENT REVENUE	6,090.00	6,088.55	0.00	1.45	99.98	5,954.57
101-000.000-474.000	INTEREST ON SPECIAL ASSESSMENTS	900.00	888.08	0.00	11.92	98.68	1,022.06
101-000.000-476.000	BUSINESS LICENSE FEES	11,000.00	7,370.00	5,085.00	3,630.00	67.00	2,180.00
101-000.000-477.000	FRANCHISE FEES	17,000.00	9,738.06	3,108.80	7,261.94	57.28	11,218.39
101-000.000-528.000	OTHER FEDERAL GRANTS	0.00	760.00	0.00	(760.00)	100.00	0.00
101-000.000-543.001	LAW ENFORCEMENT TRAINING	6,048.00	9,099.80	1,892.00	(3,051.80)	150.46	6,867.10
101-000.000-543.100	STATE REVENUE: LIQUOR LICENSE	5,000.00	6,497.70	0.00	(1,497.70)	129.95	6,117.65
101-000.000-569.000	STATE GRANT: OTHER	0.00	3,727.24	1,975.67	(3,727.24)	100.00	0.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	45,000.00	46,845.32	15,900.77	(1,845.32)	104.10	49,138.84
101-000.000-573.001	METRO ACT	7,000.00	9,878.55	9,378.55	(2,878.55)	141.12	9,202.49
101-000.000-574.000	STATE REVENUE: SALES TAX	152,780.00	103,634.00	0.00	49,146.00	67.83	104,034.00
101-000.000-603.000	POLICE ADMINISTRATION FEE	300.00	301.23	33.25	(1.23)	100.41	267.67
101-000.000-626.001	ROAD CUT FEES	1,500.00	4,875.00	150.00	(3,375.00)	325.00	2,300.00
101-000.000-627.000	BUILDING FEES	65,000.00	72,206.25	8,985.00	(7,206.25)	111.09	72,337.50
101-000.000-627.001	RENTAL INSPECTION FEE	25,000.00	17,150.00	750.00	7,850.00	68.60	26,275.00
101-000.000-628.000	PLANNING & ZONING FEES	18,633.00	24,509.45	1,976.50	(5,876.45)	131.54	49,051.50
101-000.000-651.000	LAUNCH FEES	7,250.00	8,523.02	1,024.00	(1,273.02)	117.56	8,823.64
101-000.000-657.000	ORDINANCE FINES - POLICE	9,500.00	8,397.63	555.14	1,102.37	88.40	10,464.86
101-000.000-665.000	INTEREST INCOME	80,000.00	49,510.10	1,500.00	30,489.90	61.89	85,778.73
101-000.000-667.000	RENT	60,521.00	60,521.00	0.00	0.00	100.00	57,108.34
101-000.000-674.000	DONATIONS	7,912.00	7,912.00	0.00	0.00	100.00	5,894.15
101-000.000-675.000	OTHER REVENUE	21,000.00	6,189.40	49.50	14,810.60	29.47	32,045.47
101-000.000-675.001	REIMBURSEMENTS LOCAL GOV	13,016.00	13,015.83	0.00	0.17	100.00	21,567.24
101-000.000-675.002	EV CHARGING REVENUE	0.00	0.00	0.00	0.00	0.00	239.33
101-000.000-675.003	REIMBURSE FROM DDA FOR ADMIN	9,000.00	7,500.00	750.00	1,500.00	83.33	0.00
101-000.000-698.000	INSURANCE REIMBURSEMENTS	5,000.00	60,318.24	0.00	(55,318.24)	1,206.36	15,506.42
101-000.000-699.213	TRANSFER IN SCHULTZ PARK LAUNCH	6,000.00	5,500.00	500.00	500.00	91.67	6,000.00
Total Dept 000.000		4,073,870.00	4,005,776.67	53,552.42	68,093.33	98.33	3,833,388.77
TOTAL REVENUES		4,073,870.00	4,005,776.67	53,552.42	68,093.33	98.33	3,833,388.77
Expenditures							
Dept 101.000 - LEGISLATIVE							
101-101.000-703.000	WAGES	9,000.00	6,000.00	0.00	3,000.00	66.67	6,350.00
101-101.000-718.000	TRAINING FUNDS	4,500.00	1,300.00	0.00	3,200.00	28.89	0.00
101-101.000-718.002	MISC TRAVEL EXPENSES-TRAINING	4,000.00	860.71	0.00	3,139.29	21.52	0.00
101-101.000-722.000	WORKERS COMPENSATION	160.00	192.59	0.00	(32.59)	120.37	32.92
101-101.000-740.000	SUPPLIES	400.00	281.66	0.00	118.34	70.42	217.63
101-101.000-851.000	CELL PHONES	0.00	0.00	0.00	0.00	0.00	445.38
101-101.000-900.000	PRINTING & PUBLISHING	1,000.00	37.99	0.00	962.01	3.80	791.00
101-101.000-908.000	DUES/FEES/PUBLICATIONS	1,050.00	1,152.00	0.00	(102.00)	109.71	1,011.00
101-101.000-958.000	MISCELLANEOUS	1,000.00	702.84	127.99	297.16	70.28	1,218.36
Total Dept 101.000 - LEGISLATIVE		21,110.00	10,527.79	127.99	10,582.21	49.87	10,066.00
Dept 172.000 - MANAGER							
101-172.000-702.000	SALARIES	138,850.00	123,497.73	10,170.02	15,352.27	88.94	123,947.86

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 101 - GENERAL FUND							
Expenditures							
101-172.000-719.000	INSURANCE BENEFITS	16,000.00	15,955.88	1,418.81	44.12	99.72	12,072.88
101-172.000-720.000	PAYROLL TAXES	9,790.00	9,636.56	771.44	153.44	98.43	9,671.92
101-172.000-721.000	MERS BENEFITS	16,000.00	15,584.19	1,213.36	415.81	97.40	14,094.39
101-172.000-721.001	457 CONTRIBUTION	11,800.00	11,113.15	911.16	686.85	94.18	10,384.85
101-172.000-722.000	WORKERS COMPENSATION	2,500.00	2,615.82	0.00	(115.82)	104.63	182.84
101-172.000-740.000	SUPPLIES	500.00	500.00	0.00	0.00	100.00	272.98
101-172.000-813.000	MEETINGS	500.00	500.00	0.00	0.00	100.00	0.00
101-172.000-851.000	CELL PHONES	650.00	400.52	0.00	249.48	61.62	592.41
101-172.000-900.000	PRINTING & PUBLISHING	100.00	100.00	0.00	0.00	100.00	0.00
Total Dept 172.000 - MANAGER		196,690.00	179,903.85	14,484.79	16,786.15	91.47	171,220.13
Dept 215.000 - CLERK							
101-215.000-702.000	SALARIES	127,260.00	114,868.32	11,412.59	12,391.68	90.26	170,983.81
101-215.000-718.000	TRAINING FUNDS	2,500.00	2,367.20	582.93	132.80	94.69	4,262.15
101-215.000-718.002	MISC TRAVEL EXPENSES-TRAINING	750.00	952.82	228.88	(202.82)	127.04	1,769.23
101-215.000-719.000	INSURANCE BENEFITS	31,000.00	20,229.83	1,255.01	10,770.17	65.26	31,821.26
101-215.000-720.000	PAYROLL TAXES	9,580.00	9,248.66	866.95	331.34	96.54	13,855.91
101-215.000-721.000	MERS BENEFITS	19,400.00	21,510.30	2,022.99	(2,110.30)	110.88	28,301.81
101-215.000-722.000	WORKERS COMPENSATION	2,175.00	1,172.46	0.00	1,002.54	53.91	306.28
101-215.000-740.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	4,900.01
101-215.000-802.000	CONTRACTUAL	0.00	69.00	0.00	(69.00)	100.00	25,707.62
101-215.000-802.009	CONTRACTUAL FINANCIAL CONSULT	0.00	0.00	0.00	0.00	0.00	66,432.50
101-215.000-806.006	WEBSITE	0.00	1,042.66	1,042.66	(1,042.66)	100.00	6,055.34
101-215.000-851.000	CELL PHONES	700.00	700.52	0.00	(0.52)	100.07	1,094.70
101-215.000-861.000	MILEAGE REIMBURSEMENT	500.00	225.40	0.00	274.60	45.08	1,127.08
101-215.000-900.000	PRINTING & PUBLISHING	1,000.00	1,299.63	1,152.63	(299.63)	129.96	4,533.67
101-215.000-901.000	POSTAGE	1,000.00	1,691.62	79.07	(691.62)	169.16	4,727.18
101-215.000-908.000	DUES/FEES/PUBLICATIONS	1,100.00	560.00	0.00	540.00	50.91	953.11
Total Dept 215.000 - CLERK		196,965.00	175,938.42	18,643.71	21,026.58	89.32	366,831.66
Dept 223.000 - AUDITOR							
101-223.000-802.000	CONTRACTUAL	10,200.00	10,325.00	0.00	(125.00)	101.23	10,100.00
Total Dept 223.000 - AUDITOR		10,200.00	10,325.00	0.00	(125.00)	101.23	10,100.00
Dept 253.000 - TREASURER							
101-253.000-702.000	SALARIES	76,250.00	68,337.28	5,865.38	7,912.72	89.62	0.00
101-253.000-718.000	TRAINING FUNDS	2,500.00	1,511.00	0.00	989.00	60.44	0.00
101-253.000-718.002	MISC TRAVEL EXPENSES-TRAINING	750.00	854.77	551.25	(104.77)	113.97	0.00
101-253.000-719.000	INSURANCE BENEFITS	10,500.00	12,566.74	1,179.88	(2,066.74)	119.68	0.00
101-253.000-720.000	PAYROLL TAXES	6,150.00	6,230.96	525.19	(80.96)	101.32	0.00
101-253.000-721.000	MERS BENEFITS	14,800.00	19,192.95	1,675.84	(4,392.95)	129.68	0.00
101-253.000-722.000	WORKERS COMPENSATION	1,350.00	1,172.45	0.00	177.55	86.85	0.00
101-253.000-802.000	CONTRACTUAL	2,500.00	3,910.70	286.20	(1,410.70)	156.43	0.00
101-253.000-802.009	CONTRACTUAL FINANCIAL CONSULT	70,000.00	64,173.00	2,931.75	5,827.00	91.68	0.00
101-253.000-851.000	CELL PHONES	480.00	440.00	40.00	40.00	91.67	0.00
101-253.000-861.000	MILEAGE REIMBURSEMENT	250.00	218.66	200.46	31.34	87.46	0.00
101-253.000-900.000	PRINTING & PUBLISHING	2,500.00	620.00	0.00	1,880.00	24.80	0.00
101-253.000-901.000	POSTAGE	2,500.00	1,008.25	0.00	1,491.75	40.33	0.00
101-253.000-908.000	DUES/FEES/PUBLICATIONS	500.00	318.00	0.00	182.00	63.60	0.00

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 101 - GENERAL FUND							
Expenditures							
Total Dept 253.000 - TREASURER		191,030.00	180,554.76	13,255.95	10,475.24	94.52	0.00
Dept 257.000 - ASSESSING							
101-257.000-703.000	WAGES	40,000.00	36,856.36	6,666.66	3,143.64	92.14	51,240.44
101-257.000-718.000	TRAINING FUNDS	0.00	0.00	0.00	0.00	0.00	30.00
101-257.000-718.002	MISC TRAVEL EXPENSES-TRAINING	100.00	0.00	0.00	100.00	0.00	0.00
101-257.000-720.000	PAYROLL TAXES	0.00	14.52	0.00	(14.52)	100.00	4,117.89
101-257.000-722.000	WORKERS COMPENSATION	0.00	1,432.49	0.00	(1,432.49)	100.00	155.44
101-257.000-740.000	SUPPLIES	250.00	21.98	21.98	228.02	8.79	41.87
101-257.000-802.000	CONTRACTUAL	2,350.00	3,102.67	1,042.67	(752.67)	132.03	2,012.33
101-257.000-807.000	BOARD OF REVIEW	750.00	247.14	0.00	502.86	32.95	599.04
101-257.000-813.000	MEETINGS	100.00	0.00	0.00	100.00	0.00	0.00
101-257.000-851.000	CELL PHONES	0.00	0.00	0.00	0.00	0.00	222.00
101-257.000-900.000	PRINTING & PUBLISHING	900.00	900.87	0.00	(0.87)	100.10	884.00
101-257.000-901.000	POSTAGE	800.00	801.14	0.00	(1.14)	100.14	787.08
101-257.000-908.000	DUES/FEES/PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	184.88
101-257.000-979.000	CAPITAL OUTLAY	2,400.00	602.50	0.00	1,797.50	25.10	0.00
Total Dept 257.000 - ASSESSING		47,650.00	43,979.67	7,731.31	3,670.33	92.30	60,274.97
Dept 262.000 - ELECTION							
101-262.000-703.000	WAGES	7,000.00	2,820.00	1,570.00	4,180.00	40.29	11,302.50
101-262.000-718.000	TRAINING FUNDS	500.00	0.00	0.00	500.00	0.00	0.00
101-262.000-718.002	MISC TRAVEL EXPENSES-TRAINING	250.00	900.37	37.70	(650.37)	360.15	287.50
101-262.000-720.000	PAYROLL TAXES	350.00	0.00	0.00	350.00	0.00	455.57
101-262.000-740.000	SUPPLIES	4,500.00	2,827.15	0.00	1,672.85	62.83	2,334.15
101-262.000-900.000	PRINTING & PUBLISHING	500.00	91.00	0.00	409.00	18.20	54.50
101-262.000-901.000	POSTAGE	4,500.00	502.79	8.56	3,997.21	11.17	537.73
101-262.000-930.000	REPAIRS & MAINTENANCE: GENERAL	650.00	355.05	0.00	294.95	54.62	634.95
Total Dept 262.000 - ELECTION		18,250.00	7,496.36	1,616.26	10,753.64	41.08	15,606.90
Dept 265.000 - BUILDING & GROUNDS							
101-265.000-703.000	WAGES	98,255.00	67,753.72	3,892.52	30,501.28	68.96	59,899.79
101-265.000-705.000	WAGES - SEASONAL	5,000.00	467.33	0.00	4,532.67	9.35	1,239.98
101-265.000-719.000	INSURANCE BENEFITS	35,900.00	23,755.14	1,491.07	12,144.86	66.17	19,087.11
101-265.000-720.000	PAYROLL TAXES	7,900.00	5,385.12	306.50	2,514.88	68.17	4,894.34
101-265.000-721.000	MERS BENEFITS	13,300.00	9,196.92	610.94	4,103.08	69.15	7,509.22
101-265.000-722.000	WORKERS COMPENSATION	1,050.00	1,136.29	0.00	(86.29)	108.22	448.00
101-265.000-740.000	SUPPLIES	15,500.00	14,928.40	602.65	571.60	96.31	14,379.66
101-265.000-740.100	OFFICE SUPPLIES	4,000.00	4,584.70	295.94	(584.70)	114.62	0.00
101-265.000-802.000	CONTRACTUAL	45,500.00	55,849.31	2,420.26	(10,349.31)	122.75	29,288.47
101-265.000-806.006	WEBSITE	6,000.00	3,664.49	0.00	2,335.51	61.07	0.00
101-265.000-851.000	CELL PHONES	7,100.00	3,458.06	0.00	3,641.94	48.71	4,122.13
101-265.000-851.001	INTERNET AND LANDLINES	0.00	7,454.86	1,981.64	(7,454.86)	100.00	0.00
101-265.000-922.000	UTILITIES	40,200.00	44,927.09	1,761.71	(4,727.09)	111.76	26,865.08
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL	25,000.00	23,502.95	2,769.69	1,497.05	94.01	20,624.37
101-265.000-941.001	EQUIPMENT UTILIZATION	55,000.00	50,554.25	1,355.72	4,445.75	91.92	52,429.71
101-265.000-942.000	LEASE- COPIER	150.00	0.00	0.00	150.00	0.00	113.75
101-265.000-979.000	CAPITAL OUTLAY	3,500.00	3,500.00	0.00	0.00	100.00	20,471.31
Total Dept 265.000 - BUILDING & GROUNDS		363,355.00	320,118.63	17,488.64	43,236.37	88.10	261,3

PERIOD ENDING 05/31/2026

Item 9B.

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026	MONTH 05/31/26	BALANCE		05/31/2025
			NORM (ABNORM)	INCR (DECR)	NORM (ABNORM)		NORM (ABNORM)
Fund 101 - GENERAL FUND							
Expenditures							
Dept 266.000 - ATTORNEY							
101-266.000-801.000	CONTRACTUAL ATTORNEY	85,000.00	17,862.77	1,140.00	67,137.23	21.02	16,707.82
Total Dept 266.000 - ATTORNEY		85,000.00	17,862.77	1,140.00	67,137.23	21.02	16,707.82
Dept 301.000 - POLICE							
101-301.000-702.000	SALARIES	105,746.00	93,011.06	8,134.34	12,734.94	87.96	78,813.99
101-301.000-703.000	WAGES	349,810.00	357,506.50	29,018.86	(7,696.50)	102.20	282,879.25
101-301.000-704.000	WAGES - PARTTIME	19,500.00	23,369.93	4,346.60	(3,869.93)	119.85	15,390.00
101-301.000-706.000	WAGES - OVERTIME	31,000.00	10,280.06	1,924.40	20,719.94	33.16	27,828.88
101-301.000-707.000	SICK PAYOUT	5,400.00	6,797.17	0.00	(1,397.17)	125.87	4,839.80
101-301.000-708.000	SPECIAL EVENTS WAGES	5,000.00	4,422.56	0.00	577.44	88.45	3,634.18
101-301.000-709.000	WAGES - OFFICE	51,500.00	43,609.27	4,320.00	7,890.73	84.68	50,382.86
101-301.000-718.000	TRAINING FUNDS	3,000.00	1,377.62	405.93	1,622.38	45.92	1,799.34
101-301.000-718.001	TRAINING FUNDS ACT 302	2,000.00	1,896.40	0.00	103.60	94.82	2,184.48
101-301.000-718.002	MISC TRAVEL EXPENSES-TRAINING	500.00	646.23	270.35	(146.23)	129.25	0.00
101-301.000-719.000	INSURANCE BENEFITS	129,710.00	142,316.32	13,973.81	(12,606.32)	109.72	121,354.08
101-301.000-720.000	PAYROLL TAXES	43,000.00	43,465.95	3,715.45	(465.95)	101.08	37,237.14
101-301.000-721.000	MERS BENEFITS	80,000.00	96,255.12	8,252.22	(16,255.12)	120.32	66,656.99
101-301.000-722.000	WORKERS COMPENSATION	8,450.00	8,870.74	0.00	(420.74)	104.98	5,490.63
101-301.000-740.000	SUPPLIES	4,500.00	4,897.82	122.49	(397.82)	108.84	2,814.16
101-301.000-750.000	UNIFORMS	9,750.00	7,978.95	978.07	1,771.05	81.84	3,712.97
101-301.000-801.003	CONTRACTUAL ATTORNEY PROSECUTER	17,000.00	8,540.00	0.00	8,460.00	50.24	15,769.50
101-301.000-802.000	CONTRACTUAL	4,500.00	4,420.04	121.80	79.96	98.22	3,825.92
101-301.000-814.000	INSURANCE (LIABILITY/AUTO)	0.00	0.00	0.00	0.00	0.00	14,165.00
101-301.000-851.000	CELL PHONES	10,000.00	7,881.88	349.86	2,118.12	78.82	8,002.04
101-301.000-860.000	GAS & OIL	17,000.00	14,363.41	1,571.52	2,636.59	84.49	15,534.31
101-301.000-901.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	6.10
101-301.000-908.000	DUES/FEES/PUBLICATIONS	250.00	90.79	0.00	159.21	36.32	146.22
101-301.000-922.000	UTILITIES	6,750.00	3,683.26	0.00	3,066.74	54.57	5,531.39
101-301.000-930.000	REPAIRS & MAINTENANCE: GENERAL	1,000.00	663.67	0.00	336.33	66.37	155.00
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS	25,000.00	22,383.26	194.50	2,616.74	89.53	19,710.74
101-301.000-941.001	EQUIPMENT UTILIZATION	25,000.00	22,916.63	2,083.33	2,083.37	91.67	18,333.37
101-301.000-977.000	EQUIPMENT	0.00	0.00	0.00	0.00	0.00	2,001.99
101-301.000-979.000	CAPITAL OUTLAY	12,000.00	0.00	0.00	12,000.00	0.00	0.00
Total Dept 301.000 - POLICE		967,366.00	931,644.64	79,783.53	35,721.36	96.31	808,200.33
Dept 463.000 - GENERAL STREETS & ROW							
101-463.000-703.000	WAGES	136,800.00	77,654.17	7,747.23	59,145.83	56.76	68,974.77
101-463.000-705.000	WAGES - SEASONAL	5,000.00	981.58	0.00	4,018.42	19.63	2,569.98
101-463.000-708.000	SPECIAL EVENTS WAGES	8,000.00	5,748.26	330.89	2,251.74	71.85	8,825.04
101-463.000-718.000	TRAINING FUNDS	4,200.00	1,396.14	0.00	2,803.86	33.24	4,718.98
101-463.000-718.002	MISC TRAVEL EXPENSES-TRAINING	1,250.00	426.30	0.00	823.70	34.10	154.00
101-463.000-719.000	INSURANCE BENEFITS	38,000.00	28,440.58	2,858.74	9,559.42	74.84	23,698.51
101-463.000-720.000	PAYROLL TAXES	8,500.00	6,576.17	637.43	1,923.83	77.37	6,323.25
101-463.000-721.000	MERS BENEFITS	14,300.00	15,031.70	1,021.42	(731.70)	105.12	9,216.13
101-463.000-722.000	WORKERS COMPENSATION	1,325.00	1,385.36	0.00	(60.36)	104.56	2,642.32
101-463.000-740.000	SUPPLIES	12,500.00	7,492.83	30.57	5,007.17	59.94	7,983.90
101-463.000-740.003	BANNERS	1,000.00	0.00	0.00	1,000.00	0.00	169.52
101-463.000-740.004	BENCHES	1,000.00	0.00	0.00	1,000.00	0.00	0.00
101-463.000-750.000	UNIFORMS	6,000.00	3,785.89	0.00	2,214.11	63.10	4,4
101-463.000-802.000	CONTRACTUAL	26,500.00	15,669.66	480.00	10,830.34	59.13	12,5
101-463.000-802.003	CONTRACTUAL- REFUSE	6,000.00	7,195.92	864.12	(1,195.92)	119.93	6,9

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 101 - GENERAL FUND							
Expenditures							
101-463.000-802.007	LANDSCAPING SERVICES	4,000.00	799.54	0.00	3,200.46	19.99	814.28
101-463.000-802.010	CONTRACTUAL FORESTRY	27,500.00	7,100.00	2,500.00	20,400.00	25.82	9,040.00
101-463.000-806.000	CONTRACTUAL ENGINEERING	15,000.00	45,886.05	8,217.75	(30,886.05)	305.91	4,079.45
101-463.000-851.000	CELL PHONES	9,200.00	7,887.68	224.80	1,312.32	85.74	8,090.39
101-463.000-900.000	PRINTING & PUBLISHING	500.00	0.00	0.00	500.00	0.00	350.00
101-463.000-908.000	DUES/FEES/PUBLICATIONS	2,000.00	705.00	525.00	1,295.00	35.25	720.00
101-463.000-922.000	UTILITIES	6,000.00	5,538.75	142.73	461.25	92.31	4,377.37
101-463.000-925.000	STREET LIGHTS	25,000.00	22,441.72	2,209.09	2,558.28	89.77	25,293.18
101-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	7,500.00	17,608.60	465.00	(10,108.60)	234.78	1,193.08
101-463.000-941.001	EQUIPMENT UTILIZATION	75,000.00	54,981.04	8,424.10	20,018.96	73.31	58,710.25
101-463.000-979.000	CAPITAL OUTLAY	304,500.00	20,840.00	0.00	283,660.00	6.84	17,290.00
101-463.000-979.011	CAPITAL OUTLAY-DRAINS	152,535.00	151,578.83	0.00	956.17	99.37	31,796.38
Total Dept 463.000 - GENERAL STREETS & ROW		899,110.00	507,151.77	36,678.87	391,958.23	56.41	320,973.00
Dept 701.000 - PLANNING & ZONING							
101-701.000-702.000	SALARIES	83,750.00	75,123.53	6,444.49	8,626.47	89.70	76,571.87
101-701.000-703.000	WAGES	6,000.00	2,550.00	0.00	3,450.00	42.50	17,098.59
101-701.000-718.000	TRAINING FUNDS	5,500.00	1,575.00	0.00	3,925.00	28.64	610.00
101-701.000-718.002	MISC TRAVEL EXPENSES-TRAINING	1,250.00	0.00	0.00	1,250.00	0.00	0.00
101-701.000-719.000	INSURANCE BENEFITS	23,000.00	12,761.58	1,141.70	10,238.42	55.49	12,274.51
101-701.000-720.000	PAYROLL TAXES	9,250.00	5,936.06	486.42	3,313.94	64.17	7,301.02
101-701.000-721.000	MERS BENEFITS	17,300.00	16,721.82	1,434.71	578.18	96.66	13,618.66
101-701.000-722.000	WORKERS COMPENSATION	1,790.00	1,872.41	0.00	(82.41)	104.60	219.44
101-701.000-740.000	SUPPLIES	2,000.00	1,448.59	344.88	551.41	72.43	1,911.23
101-701.000-801.000	CONTRACTUAL ATTORNEY	75,000.00	3,934.50	105.00	71,065.50	5.25	20,557.63
101-701.000-801.006	CONTRACTUAL ATTORNEY ORDINANCE ENFORCE	15,000.00	1,260.00	0.00	13,740.00	8.40	516.00
101-701.000-802.000	CONTRACTUAL	20,000.00	9,644.28	1,800.00	10,355.72	48.22	21,813.50
101-701.000-803.000	CONTRACTUAL CONSULTANT	40,195.00	32,868.35	4,130.00	7,326.65	81.77	20,746.31
101-701.000-804.000	CONTRACTUAL BUILDING INSPECTIO	65,000.00	49,969.45	16,789.70	15,030.55	76.88	61,002.85
101-701.000-806.000	CONTRACTUAL ENGINEERING	40,000.00	34,124.55	2,489.00	5,875.45	85.31	20,928.85
101-701.000-806.006	WEBSITE	1,000.00	1,042.67	1,042.67	(42.67)	104.27	1,015.33
101-701.000-851.000	CELL PHONES	1,250.00	483.72	0.00	766.28	38.70	832.60
101-701.000-861.000	MILEAGE REIMBURSEMENT	1,350.00	0.00	0.00	1,350.00	0.00	1,147.89
101-701.000-900.000	PRINTING & PUBLISHING	2,000.00	1,299.46	0.00	700.54	64.97	2,995.61
101-701.000-901.000	POSTAGE	650.00	338.89	20.96	311.11	52.14	146.00
101-701.000-908.000	DUES/FEES/PUBLICATIONS	750.00	0.00	0.00	750.00	0.00	468.00
Total Dept 701.000 - PLANNING & ZONING		412,035.00	252,954.86	36,229.53	159,080.14	61.39	281,775.89
Dept 751.000 - PARKS & RECREATION							
101-751.000-703.000	WAGES	45,000.00	38,253.91	3,275.43	6,746.09	85.01	45,244.72
101-751.000-705.000	WAGES - SEASONAL	9,800.00	3,743.57	0.00	6,056.43	38.20	8,626.50
101-751.000-719.000	INSURANCE BENEFITS	18,000.00	10,632.18	1,060.29	7,367.82	59.07	13,231.31
101-751.000-720.000	PAYROLL TAXES	5,250.00	3,310.93	250.94	1,939.07	63.07	4,340.25
101-751.000-721.000	MERS BENEFITS	7,300.00	5,371.31	376.26	1,928.69	73.58	5,845.37
101-751.000-722.000	WORKERS COMPENSATION	930.00	985.94	0.00	(55.94)	106.02	580.56
101-751.000-740.000	SUPPLIES	13,000.00	8,949.01	295.81	4,050.99	68.84	8,142.55
101-751.000-802.000	CONTRACTUAL	18,000.00	9,667.89	1,315.00	8,332.11	53.71	11,245.40
101-751.000-802.007	LANDSCAPING SERVICES	3,750.00	2,395.50	761.00	1,354.50	63.88	1,741.50
101-751.000-809.000	SAUGATUCK TWP CEMETERY MAINT	9,000.00	9,712.16	9,712.16	(712.16)	107.91	9,042.98
101-751.000-922.000	UTILITIES	19,000.00	21,707.28	460.52	(2,707.28)	114.25	20,600.00
101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL	23,500.00	16,614.48	454.03	6,885.52	70.70	11,200.00
101-751.000-930.006	UNIONS REPAIRS AND MAINT	2,000.00	1,227.61	0.00	772.39	61.38	1,200.00

Item 9B.

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 101 - GENERAL FUND							
Expenditures							
101-751.000-941.001	EQUIPMENT UTILIZATION	40,000.00	42,297.93	3,481.93	(2,297.93)	105.74	37,828.66
101-751.000-977.000	EQUIPMENT	5,000.00	4,683.07	0.00	316.93	93.66	6,173.13
101-751.000-979.000	CAPITAL OUTLAY	110,000.00	52,011.26	267.00	57,988.74	47.28	54,531.42
Total Dept 751.000 - PARKS & RECREATION		329,530.00	231,564.03	21,710.37	97,965.97	70.27	238,537.73
Dept 802.000 - COMMUNITY PROMOTIONS							
101-802.000-802.000	CONTRACTUAL	6,500.00	2,377.00	347.00	4,123.00	36.57	6,458.00
101-802.000-958.000	MISCELLANEOUS	22,500.00	6,940.53	0.00	15,559.47	30.85	9,279.21
Total Dept 802.000 - COMMUNITY PROMOTIONS		29,000.00	9,317.53	347.00	19,682.47	32.13	15,737.21
Dept 850.000 - INSURANCE & BONDS							
101-850.000-814.000	INSURANCE (LIABILITY/AUTO)	65,000.00	56,575.00	0.00	8,425.00	87.04	48,085.00
Total Dept 850.000 - INSURANCE & BONDS		65,000.00	56,575.00	0.00	8,425.00	87.04	48,085.00
Dept 966.000 - TRANSFERS OUT							
101-966.000-995.202	TRANSFER OUT MAJOR ST	40,520.00	37,143.37	3,376.67	3,376.63	91.67	37,143.35
101-966.000-995.203	TRANSFER OUT LOCAL ST	200,000.00	183,333.37	16,666.67	16,666.63	91.67	91,666.65
101-966.000-995.243	TRANSFER OUT BROWNFIELD	60,000.00	55,000.00	5,000.00	5,000.00	91.67	55,000.00
101-966.000-995.450	TRANSFER OUT WATER/SEWER FUND	50,000.00	45,833.37	4,166.67	4,166.63	91.67	45,833.35
101-966.000-995.470	TRANSFER OUT MUNICIPAL BUILDING	0.00	0.00	0.00	0.00	0.00	150,000.00
101-966.000-995.594	TRANSFER OUT DOUGLAS MARINA	15,000.00	13,750.00	1,250.00	1,250.00	91.67	13,750.00
101-966.000-995.660	TRANSFER OUT EQUIPMENT FUND	0.00	34,700.00	0.00	(34,700.00)	100.00	0.00
Total Dept 966.000 - TRANSFERS OUT		365,520.00	369,760.11	30,460.01	(4,240.11)	101.16	393,393.35
TOTAL EXPENDITURES		4,197,811.00	3,305,675.19	279,697.96	892,135.81	78.75	3,018,883.20
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		4,073,870.00	4,005,776.67	53,552.42	68,093.33	98.33	3,833,388.77
TOTAL EXPENDITURES		4,197,811.00	3,305,675.19	279,697.96	892,135.81	78.75	3,018,883.20
NET OF REVENUES & EXPENDITURES		(123,941.00)	700,101.48	(226,145.54)	(824,042.48)	564.87	814,505.57

Item 9B.

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 202 - MAJOR STREET FUND							
Revenues							
Dept 000.000							
202-000.000-546.000	STATE GRANT: ACT 51	197,500.00	160,788.67	16,798.59	36,711.33	81.41	151,445.33
202-000.000-546.001	SNOW REMOVAL	40,000.00	50,654.02	0.00	(10,654.02)	126.64	21,156.40
202-000.000-581.000	GRANTS: HWYS & STREETS(CO.)	90,000.00	93,648.01	93,648.01	(3,648.01)	104.05	90,214.84
202-000.000-665.000	INTEREST INCOME	5,500.00	1,159.53	0.00	4,340.47	21.08	6,184.40
202-000.000-675.000	OTHER REVENUE	0.00	2,108.82	0.00	(2,108.82)	100.00	465.00
202-000.000-699.101	TRANSFER IN - GENERAL FUND	40,520.00	37,143.37	3,376.67	3,376.63	91.67	37,143.35
Total Dept 000.000		373,520.00	345,502.42	113,823.27	28,017.58	92.50	306,609.32
TOTAL REVENUES		373,520.00	345,502.42	113,823.27	28,017.58	92.50	306,609.32
Expenditures							
Dept 463.000 - GENERAL STREETS & ROW							
202-463.000-703.000	WAGES	77,500.00	74,193.15	7,341.26	3,306.85	95.73	76,728.51
202-463.000-719.000	INSURANCE BENEFITS	23,730.00	16,511.31	1,342.97	7,218.69	69.58	18,182.91
202-463.000-720.000	PAYROLL TAXES	7,250.00	5,856.97	568.50	1,393.03	80.79	6,047.53
202-463.000-721.000	MERS BENEFITS	9,400.00	10,716.51	1,123.31	(1,316.51)	114.01	9,810.39
202-463.000-722.000	WORKERS COMPENSATION	1,350.00	1,492.33	0.00	(142.33)	110.54	2,304.04
202-463.000-740.000	SUPPLIES	3,500.00	1,065.02	0.00	2,434.98	30.43	1,391.47
202-463.000-746.000	TRAFFIC SIGNS & SERVICES	9,615.00	8,086.96	1,011.00	1,528.04	84.11	5,087.66
202-463.000-802.000	CONTRACTUAL	35,000.00	11,807.62	7,500.00	23,192.38	33.74	24,935.83
202-463.000-806.000	CONTRACTUAL ENGINEERING	13,500.00	9,854.53	0.00	3,645.47	73.00	5,492.22
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	20,000.00	7,052.05	0.00	12,947.95	35.26	18,014.68
202-463.000-941.001	EQUIPMENT UTILIZATION	60,000.00	69,660.87	6,544.91	(9,660.87)	116.10	82,699.65
202-463.000-979.000	CAPITAL OUTLAY	100,000.00	33,372.15	2,913.00	66,627.85	33.37	0.00
Total Dept 463.000 - GENERAL STREETS & ROW		360,845.00	249,669.47	28,344.95	111,175.53	69.19	250,694.89
Dept 464.000 - GENERAL STREETS WINTER & ROW							
202-464.000-703.000	WAGES	30,260.00	32,749.51	566.10	(2,489.51)	108.23	27,308.00
202-464.000-719.000	INSURANCE BENEFITS	10,000.00	7,047.99	97.51	2,952.01	70.48	6,562.43
202-464.000-720.000	PAYROLL TAXES	2,830.00	2,879.42	51.83	(49.42)	101.75	2,398.52
202-464.000-721.000	MERS BENEFITS	3,700.00	4,013.25	65.98	(313.25)	108.47	3,294.58
202-464.000-722.000	WORKERS COMPENSATION	575.00	574.48	0.00	0.52	99.91	886.88
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	17,000.00	17,701.64	0.00	(701.64)	104.13	18,164.04
202-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	35,000.00	20,661.20	0.00	14,338.80	59.03	16,265.20
202-464.000-941.001	EQUIPMENT UTILIZATION	60,000.00	48,037.20	897.31	11,962.80	80.06	56,094.48
Total Dept 464.000 - GENERAL STREETS WINTER & ROW		159,365.00	133,664.69	1,678.73	25,700.31	83.87	130,974.13
TOTAL EXPENDITURES		520,210.00	383,334.16	30,023.68	136,875.84	73.69	381,669.02
Fund 202 - MAJOR STREET FUND:							
TOTAL REVENUES		373,520.00	345,502.42	113,823.27	28,017.58	92.50	306,609.32
TOTAL EXPENDITURES		520,210.00	383,334.16	30,023.68	136,875.84	73.69	381,669.02
NET OF REVENUES & EXPENDITURES		(146,690.00)	(37,831.74)	83,799.59	(108,858.26)	25.79	(75,059.70)

User: CONSULTANT

DB: Douglas

PERIOD ENDING 05/31/2026

Item 9B.

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 203 - LOCAL STREETS FUND							
Revenues							
Dept 000.000							
203-000.000-546.000	STATE GRANT: ACT 51	83,250.00	67,872.58	7,091.72	15,377.42	81.53	63,895.02
203-000.000-546.001	SNOW REMOVAL	18,000.00	42,483.99	0.00	(24,483.99)	236.02	15,371.72
203-000.000-581.000	GRANTS: HWYS & STREETS(CO.)	141,100.00	146,473.86	146,473.86	(5,373.86)	103.81	141,105.26
203-000.000-665.000	INTEREST INCOME	4,000.00	1,564.97	0.00	2,435.03	39.12	4,434.20
203-000.000-675.000	OTHER REVENUE	0.00	2,108.82	0.00	(2,108.82)	100.00	340.00
203-000.000-699.101	TRANSFER IN - GENERAL FUND	200,000.00	183,333.37	16,666.67	16,666.63	91.67	91,666.65
Total Dept 000.000		446,350.00	443,837.59	170,232.25	2,512.41	99.44	316,812.85
TOTAL REVENUES		446,350.00	443,837.59	170,232.25	2,512.41	99.44	316,812.85
Expenditures							
Dept 463.000 - GENERAL STREETS & ROW							
203-463.000-703.000	WAGES	77,500.00	73,886.56	7,035.90	3,613.44	95.34	73,416.80
203-463.000-719.000	INSURANCE BENEFITS	25,000.00	17,625.88	1,395.69	7,374.12	70.50	17,472.16
203-463.000-720.000	PAYROLL TAXES	7,250.00	5,799.10	553.04	1,450.90	79.99	5,767.30
203-463.000-721.000	MERS BENEFITS	9,900.00	10,551.41	1,063.02	(651.41)	106.58	9,322.61
203-463.000-722.000	WORKERS COMPENSATION	1,350.00	1,492.32	0.00	(142.32)	110.54	2,208.04
203-463.000-740.000	SUPPLIES	3,500.00	939.88	0.00	2,560.12	26.85	2,787.49
203-463.000-746.000	TRAFFIC SIGNS & SERVICES	9,615.00	4,292.72	461.00	5,322.28	44.65	4,097.33
203-463.000-802.000	CONTRACTUAL	35,000.00	2,751.52	0.00	32,248.48	7.86	19,875.30
203-463.000-806.000	CONTRACTUAL ENGINEERING	14,000.00	2,725.79	0.00	11,274.21	19.47	11,093.72
203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	76,941.00	25,708.00	0.00	51,233.00	33.41	51,690.47
203-463.000-941.001	EQUIPMENT UTILIZATION	58,000.00	67,888.93	4,342.70	(9,888.93)	117.05	75,585.61
203-463.000-979.000	CAPITAL OUTLAY	50,000.00	(1,207.10)	0.00	51,207.10	(2.41)	0.00
Total Dept 463.000 - GENERAL STREETS & ROW		368,056.00	212,455.01	14,851.35	155,600.99	57.72	273,316.83
Dept 464.000 - GENERAL STREETS WINTER & ROW							
203-464.000-703.000	WAGES	24,000.00	25,180.12	128.62	(1,180.12)	104.92	22,322.09
203-464.000-719.000	INSURANCE BENEFITS	7,830.00	5,262.53	44.42	2,567.47	67.21	4,892.44
203-464.000-720.000	PAYROLL TAXES	2,250.00	2,189.68	9.64	60.32	97.32	1,976.64
203-464.000-721.000	MERS BENEFITS	2,600.00	3,104.48	15.70	(504.48)	119.40	2,794.07
203-464.000-722.000	WORKERS COMPENSATION	425.00	418.32	0.00	6.68	98.43	635.44
203-464.000-740.000	SUPPLIES	300.00	0.00	0.00	300.00	0.00	0.00
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	18,000.00	18,567.36	0.00	(567.36)	103.15	18,107.05
203-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	30,000.00	19,782.00	0.00	10,218.00	65.94	16,265.20
203-464.000-941.001	EQUIPMENT UTILIZATION	52,000.00	30,655.92	0.00	21,344.08	58.95	46,627.92
Total Dept 464.000 - GENERAL STREETS WINTER & ROW		137,405.00	105,160.41	198.38	32,244.59	76.53	113,620.85
TOTAL EXPENDITURES		505,461.00	317,615.42	15,049.73	187,845.58	62.84	386,937.68
Fund 203 - LOCAL STREETS FUND:							
TOTAL REVENUES		446,350.00	443,837.59	170,232.25	2,512.41	99.44	316,812.85
TOTAL EXPENDITURES		505,461.00	317,615.42	15,049.73	187,845.58	62.84	386,937.68
NET OF REVENUES & EXPENDITURES		(59,111.00)	126,222.17	155,182.52	(185,333.17)	213.53	(70,124.83)

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 213 - SCHULTZ PARK LAUNCH RAMP							
Revenues							
Dept 000.000							
213-000.000-651.000	LAUNCH FEES	30,000.00	19,881.43	4,091.42	10,118.57	66.27	24,698.38
213-000.000-665.000	INTEREST INCOME	3,500.00	1,097.85	0.00	2,402.15	31.37	3,773.06
213-000.000-675.000	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	1,500.00
Total Dept 000.000		33,500.00	20,979.28	4,091.42	12,520.72	62.62	29,971.44
TOTAL REVENUES		33,500.00	20,979.28	4,091.42	12,520.72	62.62	29,971.44
Expenditures							
Dept 753.000 - LAUNCH RAMPS							
213-753.000-922.000	UTILITIES	800.00	589.98	55.16	210.02	73.75	580.18
213-753.000-930.000	REPAIRS & MAINTENANCE: GENERAL	2,700.00	2,695.45	0.00	4.55	99.83	718.57
213-753.000-958.000	MISCELLANEOUS	2,000.00	2,060.95	115.00	(60.95)	103.05	1,723.79
Total Dept 753.000 - LAUNCH RAMPS		5,500.00	5,346.38	170.16	153.62	97.21	3,022.54
Dept 966.000 - TRANSFERS OUT							
213-966.000-995.101	TRANSFER OUT GF	6,000.00	5,500.00	500.00	500.00	91.67	6,000.00
213-966.000-995.594	TRANSFER OUT DOUGLAS MARINA	64,750.00	59,354.13	5,395.83	5,395.87	91.67	64,750.00
Total Dept 966.000 - TRANSFERS OUT		70,750.00	64,854.13	5,895.83	5,895.87	91.67	70,750.00
TOTAL EXPENDITURES		76,250.00	70,200.51	6,065.99	6,049.49	92.07	73,772.54
Fund 213 - SCHULTZ PARK LAUNCH RAMP:							
TOTAL REVENUES		33,500.00	20,979.28	4,091.42	12,520.72	62.62	29,971.44
TOTAL EXPENDITURES		76,250.00	70,200.51	6,065.99	6,049.49	92.07	73,772.54
NET OF REVENUES & EXPENDITURES		(42,750.00)	(49,221.23)	(1,974.57)	6,471.23	115.14	(43,801.10)

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND							
Revenues							
Dept 000.000							
243-000.000-528.000	OTHER FEDERAL GRANTS	465,289.00	11,038.93	0.00	454,250.07	2.37	15,701.25
243-000.000-665.000	INTEREST INCOME	2,500.00	2,216.77	0.00	283.23	88.67	3,051.76
243-000.000-699.101	TRANSFER IN - GENERAL FUND	60,000.00	55,000.00	5,000.00	5,000.00	91.67	55,000.00
Total Dept 000.000		527,789.00	68,255.70	5,000.00	459,533.30	12.93	73,753.01
TOTAL REVENUES		527,789.00	68,255.70	5,000.00	459,533.30	12.93	73,753.01
Expenditures							
Dept 000.000							
243-000.000-740.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	2,065.00
243-000.000-801.000	CONTRACTUAL ATTORNEY	88,386.00	88,389.50	8,658.00	(3.50)	100.00	0.00
243-000.000-802.243	BLIGHT REMOVAL	465,289.00	9,447.93	(8,658.00)	455,841.07	2.03	42,469.25
Total Dept 000.000		553,675.00	97,837.43	0.00	455,837.57	17.67	44,534.25
TOTAL EXPENDITURES		553,675.00	97,837.43	0.00	455,837.57	17.67	44,534.25
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND:							
TOTAL REVENUES		527,789.00	68,255.70	5,000.00	459,533.30	12.93	73,753.01
TOTAL EXPENDITURES		553,675.00	97,837.43	0.00	455,837.57	17.67	44,534.25
NET OF REVENUES & EXPENDITURES		(25,886.00)	(29,581.73)	5,000.00	3,695.73	114.28	29,218.76

Item 9B.

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 245 - TRI-COMMUNITY HARBOR AUTHORITY							
Revenues							
Dept 000.000							
245-000.000-665.000	INTEREST INCOME	100.00	61.76	0.00	38.24	61.76	116.36
Total Dept 000.000		100.00	61.76	0.00	38.24	61.76	116.36
TOTAL REVENUES		100.00	61.76	0.00	38.24	61.76	116.36
Fund 245 - TRI-COMMUNITY HARBOR AUTHORITY:							
TOTAL REVENUES		100.00	61.76	0.00	38.24	61.76	116.36
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		100.00	61.76	0.00	38.24	61.76	116.36

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 000.000							
248-000.000-417.000	TAX INCREMENT RECAPTURE	64,512.00	76,215.61	0.00	(11,703.61)	118.14	64,511.65
248-000.000-665.000	INTEREST INCOME	2,000.00	1,477.34	0.00	522.66	73.87	2,386.69
248-000.000-675.000	OTHER REVENUE	1,000.00	1,710.32	0.00	(710.32)	171.03	804.49
248-000.000-675.002	EV CHARGING REVENUE	0.00	2,185.03	167.97	(2,185.03)	100.00	0.00
Total Dept 000.000		67,512.00	81,588.30	167.97	(14,076.30)	120.85	67,702.83
TOTAL REVENUES		67,512.00	81,588.30	167.97	(14,076.30)	120.85	67,702.83
Expenditures							
Dept 728.000 - DOWNTOWN DEVELOPMENT AUTHORITY							
248-728.000-703.001	DDA ADMINISTRATION	9,000.00	7,500.00	750.00	1,500.00	83.33	9,000.00
248-728.000-718.000	TRAINING FUNDS	6,500.00	790.00	150.00	5,710.00	12.15	1,185.31
248-728.000-802.100	BUSINESS INCENTIVE PROGRAM	0.00	0.00	0.00	0.00	0.00	3,011.16
248-728.000-880.000	COMMUNITY PROMOTION	29,900.00	17,816.03	722.83	12,083.97	59.59	16,239.59
248-728.000-880.100	MARKETING	4,500.00	0.00	0.00	4,500.00	0.00	0.00
248-728.000-979.000	CAPITAL OUTLAY	20,200.00	13,865.90	0.00	6,334.10	68.64	17,293.24
Total Dept 728.000 - DOWNTOWN DEVELOPMENT AUTHORITY		70,100.00	39,971.93	1,622.83	30,128.07	57.02	46,729.30
TOTAL EXPENDITURES		70,100.00	39,971.93	1,622.83	30,128.07	57.02	46,729.30
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:							
TOTAL REVENUES		67,512.00	81,588.30	167.97	(14,076.30)	120.85	67,702.83
TOTAL EXPENDITURES		70,100.00	39,971.93	1,622.83	30,128.07	57.02	46,729.30
NET OF REVENUES & EXPENDITURES		(2,588.00)	41,616.37	(1,454.86)	(44,204.37)	1,608.05	20,973.53

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 403 - BLUE STAR CORRIDOR IMPROVEMENT FUND							
Revenues							
Dept 000.000							
403-000.000-439.000	MRE TAX	115,000.00	108,034.20	(5,000.00)	6,965.80	93.94	116,457.32
403-000.000-665.000	INTEREST INCOME	5,000.00	5,238.86	0.00	(238.86)	104.78	6,827.31
Total Dept 000.000		120,000.00	113,273.06	(5,000.00)	6,726.94	94.39	123,284.63
TOTAL REVENUES		120,000.00	113,273.06	(5,000.00)	6,726.94	94.39	123,284.63
Expenditures							
Dept 463.000 - GENERAL STREETS & ROW							
403-463.000-806.000	CONTRACTUAL ENGINEERING	21,092.00	0.00	0.00	21,092.00	0.00	0.00
403-463.000-979.000	CAPITAL OUTLAY	11,500.00	18,882.68	5,029.83	(7,382.68)	164.20	0.00
Total Dept 463.000 - GENERAL STREETS & ROW		32,592.00	18,882.68	5,029.83	13,709.32	57.94	0.00
TOTAL EXPENDITURES		32,592.00	18,882.68	5,029.83	13,709.32	57.94	0.00
Fund 403 - BLUE STAR CORRIDOR IMPROVEMENT FUND:							
TOTAL REVENUES		120,000.00	113,273.06	(5,000.00)	6,726.94	94.39	123,284.63
TOTAL EXPENDITURES		32,592.00	18,882.68	5,029.83	13,709.32	57.94	0.00
NET OF REVENUES & EXPENDITURES		87,408.00	94,390.38	(10,029.83)	(6,982.38)	107.99	123,284.63

PERIOD ENDING 05/31/2026

Item 9B.

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 450 - WATER SEWER FUND							
Revenues							
Dept 000.000							
450-000.000-569.000	STATE GRANT: OTHER	1,040,000.00	11,495.25	0.00	1,028,504.75	1.11	1,625.25
450-000.000-602.000	CONNECTION FEES, WATER	25,000.00	13,200.00	0.00	11,800.00	52.80	15,200.00
450-000.000-602.001	CONNECTION FEES, SEWER	25,000.00	16,100.00	0.00	8,900.00	64.40	12,900.00
450-000.000-604.000	CAPITAL CHARGE	200,000.00	278,575.47	68,884.32	(78,575.47)	139.29	237,311.84
450-000.000-665.000	INTEREST INCOME	6,000.00	5,257.53	0.00	742.47	87.63	7,352.30
450-000.000-675.000	OTHER REVENUE	0.00	303.00	0.00	(303.00)	100.00	10,093.50
450-000.000-679.001	REIMBURSE FROM STATE	0.00	10,028.70	0.00	(10,028.70)	100.00	149,713.04
450-000.000-699.101	TRANSFER IN - GENERAL FUND	50,000.00	45,833.37	4,166.67	4,166.63	91.67	45,833.35
Total Dept 000.000		1,346,000.00	380,793.32	73,050.99	965,206.68	28.29	480,029.28
TOTAL REVENUES		1,346,000.00	380,793.32	73,050.99	965,206.68	28.29	480,029.28
Expenditures							
Dept 000.000							
450-000.000-974.000	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	66,477.55
Total Dept 000.000		0.00	0.00	0.00	0.00	0.00	66,477.55
Dept 536.000 - WATER SYSTEM							
450-536.000-703.000	WAGES	0.00	3,172.90	0.00	(3,172.90)	100.00	7,390.65
450-536.000-719.000	INSURANCE BENEFITS	0.00	856.38	0.00	(856.38)	100.00	2,239.91
450-536.000-720.000	PAYROLL TAXES	0.00	238.10	0.00	(238.10)	100.00	558.75
450-536.000-721.000	MERS BENEFITS	0.00	361.78	0.00	(361.78)	100.00	803.66
450-536.000-806.000	CONTRACTUAL ENGINEERING	15,000.00	34,245.25	2,601.00	(19,245.25)	228.30	8,749.60
450-536.000-806.003	CONTRACTURAL ENGINEERING LEAD LINE REPLA	1,040,000.00	1,461.25	0.00	1,038,538.75	0.14	0.00
450-536.000-930.000	REPAIRS & MAINTENANCE: GENERAL	15,000.00	0.00	0.00	15,000.00	0.00	0.00
450-536.000-941.001	EQUIPMENT UTILIZATION	3,000.00	3,404.25	0.00	(404.25)	113.48	5,913.72
450-536.000-974.000	CONSTRUCTION	207,500.00	104,866.00	0.00	102,634.00	50.54	389,250.69
Total Dept 536.000 - WATER SYSTEM		1,280,500.00	148,605.91	2,601.00	1,131,894.09	11.61	414,906.98
Dept 537.000 - SEWER SYSTEM							
450-537.000-806.000	CONTRACTUAL ENGINEERING	20,000.00	388.50	0.00	19,611.50	1.94	915.50
450-537.000-974.000	CONSTRUCTION	86,500.00	0.00	0.00	86,500.00	0.00	3,900.00
Total Dept 537.000 - SEWER SYSTEM		106,500.00	388.50	0.00	106,111.50	0.36	4,815.50
TOTAL EXPENDITURES		1,387,000.00	148,994.41	2,601.00	1,238,005.59	10.74	486,200.03
Fund 450 - WATER SEWER FUND:							
TOTAL REVENUES		1,346,000.00	380,793.32	73,050.99	965,206.68	28.29	480,029.28
TOTAL EXPENDITURES		1,387,000.00	148,994.41	2,601.00	1,238,005.59	10.74	486,200.03
NET OF REVENUES & EXPENDITURES		(41,000.00)	231,798.91	70,449.99	(272,798.91)	565.36	(6,170.75)

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 470 - MUNICIPAL BUILDING FUND							
Revenues							
Dept 000.000							
470-000.000-665.000	INTEREST INCOME	45,000.00	52,543.73	0.00	(7,543.73)	116.76	95,114.52
470-000.000-691.000	SALE OF CAPITAL ASSETS	1,900,000.00	916,541.00	0.00	983,459.00	48.24	622,375.00
470-000.000-696.000	PROCEEDS FROM BOND	0.00	0.00	0.00	0.00	0.00	3,323,000.00
470-000.000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	150,000.00
Total Dept 000.000		1,945,000.00	969,084.73	0.00	975,915.27	49.82	4,190,489.52
TOTAL REVENUES		1,945,000.00	969,084.73	0.00	975,915.27	49.82	4,190,489.52
Expenditures							
Dept 265.000 - BUILDING & GROUNDS							
470-265.000-810.000	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	24,664.60
470-265.000-974.000	CONSTRUCTION	2,437,000.00	1,266,898.31	5,338.60	1,170,101.69	51.99	954,372.89
Total Dept 265.000 - BUILDING & GROUNDS		2,437,000.00	1,266,898.31	5,338.60	1,170,101.69	51.99	979,037.49
Dept 906.000 - DEBT SERVICE							
470-906.000-991.000	PRINCIPAL	98,000.00	98,000.00	0.00	0.00	100.00	0.00
470-906.000-993.000	INTEREST	175,159.00	88,890.25	0.00	86,268.75	50.75	0.00
Total Dept 906.000 - DEBT SERVICE		273,159.00	186,890.25	0.00	86,268.75	68.42	0.00
TOTAL EXPENDITURES		2,710,159.00	1,453,788.56	5,338.60	1,256,370.44	53.64	979,037.49
Fund 470 - MUNICIPAL BUILDING FUND:							
TOTAL REVENUES		1,945,000.00	969,084.73	0.00	975,915.27	49.82	4,190,489.52
TOTAL EXPENDITURES		2,710,159.00	1,453,788.56	5,338.60	1,256,370.44	53.64	979,037.49
NET OF REVENUES & EXPENDITURES		(765,159.00)	(484,703.83)	(5,338.60)	(280,455.17)	63.35	3,211,452.03

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED	YTD BALANCE
		AMENDED BUDGET	05/31/2026 NORM (ABNORM)	MONTH 05/31/26 INCR (DECR)	BALANCE NORM (ABNORM)		05/31/2025 NORM (ABNORM)
Fund 594 - DOUGLAS MARINA							
Revenues							
Dept 000.000							
594-000.000-654.000	SEASONAL SLIP FEES	32,500.00	31,625.00	1,875.00	875.00	97.31	24,500.00
594-000.000-654.001	TRANSIENT SLIP	0.00	525.00	0.00	(525.00)	100.00	400.00
594-000.000-665.000	INTEREST INCOME	1,700.00	3,535.86	0.00	(1,835.86)	207.99	2,544.21
594-000.000-667.001	WADE'S BAYOU PARK RENTAL	7,000.00	9,569.23	1,050.00	(2,569.23)	136.70	8,450.27
594-000.000-674.000	DONATIONS	100,000.00	100,000.00	0.00	0.00	100.00	100,000.00
594-000.000-699.101	TRANSFER IN - GENERAL FUND	15,000.00	13,750.00	1,250.00	1,250.00	91.67	13,750.00
594-000.000-699.213	TRANSFER IN SCHULTZ PARK LAUNCH	64,750.00	59,354.13	5,395.83	5,395.87	91.67	64,750.00
Total Dept 000.000		220,950.00	218,359.22	9,570.83	2,590.78	98.83	214,394.48
TOTAL REVENUES		220,950.00	218,359.22	9,570.83	2,590.78	98.83	214,394.48
Expenditures							
Dept 597.000 - DOUGLAS MARINA							
594-597.000-802.000	CONTRACTUAL	3,500.00	1,393.00	190.00	2,107.00	39.80	1,360.00
594-597.000-820.000	MARINA OPERATIONS	10,000.00	190.00	0.00	9,810.00	1.90	6,235.57
594-597.000-922.000	UTILITIES	5,000.00	1,153.18	43.11	3,846.82	23.06	1,300.10
594-597.000-979.000	CAPITAL OUTLAY	225,000.00	542.25	180.00	224,457.75	0.24	38,875.57
Total Dept 597.000 - DOUGLAS MARINA		243,500.00	3,278.43	413.11	240,221.57	1.35	47,771.24
Dept 597.001 - WADES BAYOU							
594-597.001-930.000	REPAIRS & MAINTENANCE: GENERAL	6,000.00	3,326.59	317.00	2,673.41	55.44	13,094.82
594-597.001-974.000	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	881.27
Total Dept 597.001 - WADES BAYOU		6,000.00	3,326.59	317.00	2,673.41	55.44	13,976.09
Dept 597.002 - DOUGLAS HARBOR AUTHORITY							
594-597.002-740.000	SUPPLIES	5,000.00	2,806.84	0.00	2,193.16	56.14	1,849.98
594-597.002-802.000	CONTRACTUAL	76,000.00	36,099.41	916.67	39,900.59	47.50	25,160.00
Total Dept 597.002 - DOUGLAS HARBOR AUTHORITY		81,000.00	38,906.25	916.67	42,093.75	48.03	27,009.98
TOTAL EXPENDITURES		330,500.00	45,511.27	1,646.78	284,988.73	13.77	88,757.31
Fund 594 - DOUGLAS MARINA:							
TOTAL REVENUES		220,950.00	218,359.22	9,570.83	2,590.78	98.83	214,394.48
TOTAL EXPENDITURES		330,500.00	45,511.27	1,646.78	284,988.73	13.77	88,757.31
NET OF REVENUES & EXPENDITURES		(109,550.00)	172,847.95	7,924.05	(282,397.95)	157.78	125,637.17

Item 9B.

PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2025-26 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORM (ABNORM)	ACTIVITY FOR MONTH 05/31/26 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED	YTD BALANCE 05/31/2025 NORM (ABNORM)
Fund 660 - EQUIPMENT RENTAL FUND							
Revenues							
Dept 000.000							
660-000.000-665.000	INTEREST INCOME	11,000.00	9,957.34	0.00	1,042.66	90.52	13,496.17
660-000.000-673.000	SALE OF EQUIPMENT	0.00	5,116.00	0.00	(5,116.00)	100.00	1,625.00
660-000.000-676.000	EQUIPMENT CHARGES - NON DPW	25,000.00	22,916.63	2,083.33	2,083.37	91.67	18,333.37
660-000.000-676.001	EQUIPMENT CHARGES -DPW	372,000.00	367,330.68	25,046.67	4,669.32	98.74	415,935.95
660-000.000-699.101	TRANSFER IN - GENERAL FUND	0.00	34,700.00	0.00	(34,700.00)	100.00	0.00
Total Dept 000.000		408,000.00	440,020.65	27,130.00	(32,020.65)	107.85	449,390.49
TOTAL REVENUES		408,000.00	440,020.65	27,130.00	(32,020.65)	107.85	449,390.49
Expenditures							
Dept 902.000 - DPW EQUIPMENT PURCHASES							
660-902.000-979.000	CAPITAL OUTLAY	170,000.00	167,230.00	0.00	2,770.00	98.37	248,041.02
Total Dept 902.000 - DPW EQUIPMENT PURCHASES		170,000.00	167,230.00	0.00	2,770.00	98.37	248,041.02
Dept 903.000 - EQUIP. REPAIRS & MAINTENANCE							
660-903.000-860.000	GAS & OIL	30,000.00	23,936.07	2,389.75	6,063.93	79.79	24,288.64
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS	75,000.00	69,529.41	1,165.42	5,470.59	92.71	34,789.40
Total Dept 903.000 - EQUIP. REPAIRS & MAINTENANCE		105,000.00	93,465.48	3,555.17	11,534.52	89.01	59,078.04
TOTAL EXPENDITURES		275,000.00	260,695.48	3,555.17	14,304.52	94.80	307,119.06
Fund 660 - EQUIPMENT RENTAL FUND:							
TOTAL REVENUES		408,000.00	440,020.65	27,130.00	(32,020.65)	107.85	449,390.49
TOTAL EXPENDITURES		275,000.00	260,695.48	3,555.17	14,304.52	94.80	307,119.06
NET OF REVENUES & EXPENDITURES		133,000.00	179,325.17	23,574.83	(46,325.17)	134.83	142,271.43
TOTAL REVENUES - ALL FUNDS		9,562,591.00	7,087,532.70	451,619.15	2,475,058.30	74.12	10,085,942.98
TOTAL EXPENDITURES - ALL FUNDS		10,658,758.00	6,142,507.04	350,631.57	4,516,250.96	57.63	5,813,639.88
NET OF REVENUES & EXPENDITURES		(1,096,167.00)	945,025.66	100,987.58	(2,041,192.66)	86.21	4,272,303.10