CITY OF THE VILLAGE OF DOUGLAS

ANNUAL BUDGET
For the Fiscal Year Ending June 30, 2016

July 1, 2015

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July 1, 2015

Honorable Mayor Wiley and City Councilpersons:

As City Manager, it is my responsibility to submit a proposed budget for fiscal year (FY) 2015-2016 (July 1, 2015 to June 30, 2016) for the City of the Village of Douglas. The budget represents the efforts of the City Manager, City Officers, City Treasurer/Finance Director, and various boards and advisory commissions. This document is more than a set of financial figures; it represents the City's Vision, Missions and Action Plans as an organization whose purpose it is to provide the citizens of the City of the Village of Douglas with the best possible programs and services for the dollars appropriated.

The budget is divided into five (5) sections. The first is an overview of the history of the community and the organizational structure of the city. The second section explains the financial policies and budgeting procedures including goals and objectives. The third section is an overview of the financial data for the city as whole. The fourth section includes explanation of funds and departments along with their respective budgets. Finally the fifth section includes the Downtown Development Authority and the Kalamazoo Harbor Authority budgets as component units of the City.

The intent of this document is to provide the Mayor, City Council members and citizens with a user friendly document that provides a historical perspective of past plans and results, information regarding the nature of proposed activities, restrictions placed on the various funds and funding sources, as well as a clear picture of proposed revenues and expenditures for FY 2015-2016.

Over the past few years the staff continually works on expanding the information provided in the budget document. The expansion of the budget document is intended to allow the document to be used by citizens, management and the City Council as a road map to City activities and expected results. If you have any comments or questions regarding this document, or other City activities, please contact me.

Respectfully submitted,

William R. LeFevere

William LeFevere
City Manager

Community & Government

About Douglas

A very warm welcome is extended to everyone on behalf of the City Council and staff of the City of the Village of Douglas. The "Village," that became a City in 2004, is the home of 1,200 year-round residents who exemplify the motto "The Village of Friendliness since 1870."

Douglas is a vibrant and growing community reflecting a distinctive balance between established neighborhoods, schools, churches, and new and exciting businesses and residential developments. Our downtown is an eclectic, "pedestrian friendly" area where you will find an unparalleled mix of exceptional shopping, coffee, tea and homemade delicacy shops, and nationally award winning fine dining establishments. Douglas retailers are known for their high end quality home decor and gifts, clothing and accessories, antiques, fine art and handcrafted jewelry.

You are invited and encouraged to stroll and explore the unique shops and fine dining establishments, or simply take a relaxing walk along our beautiful Lake Michigan shoreline. Whether a summer Thursday evening "social," early autumn home tour or a storybook snowy street gleaming with festive holiday lights, there is always something to see and do in Douglas.

History

Douglas began as two communities separated by present day Center Street. Jonathan Wade platted Dudleyville, named for his brother Dudley Wade, on the south side of "Centre" in 1860. In 1861, William F. Dutcher platted the town of Douglas on the north side. Dutcher named it for his hometown on the Isle of Man in the Irish Sea. The original plat consisted of the area bounded by Union, Chestnut, Water and Centre Streets. The two towns were incorporated as the village of Douglas in 1870. Dutcher's son Thomas, a prosperous lumber mill owner

built a three-story commercial and residential structure downtown around 1867. The building, the town's first Masonic hall burned in 1870.

Masons from Douglas, Fennville and Saugatuck chartered Dutcher Lodge, at the corner of Center and Union Streets, in 1867. The first floor of the Lodge was used for government and civic meetings while the Masons used the second floor. The building was doubled in size in 1902. This new section became known as the village hall. Douglas' fire truck was parked in the lower level until 1969.

Dutcher Lodge is a rare example of a Masonic Lodge still in use, now as the City Hall, a century after its construction.

Cityhood

In December 2004 Douglas residents voted to become The City of the Village of Douglas electing its first Mayor and six council members and adopting a Home Rule City governed by a City Charter.

Your Mayor and City Council are an active, elected body of government officials responsible for legislation and policy-making for the City. The Mayor and six Council members are devoted to:

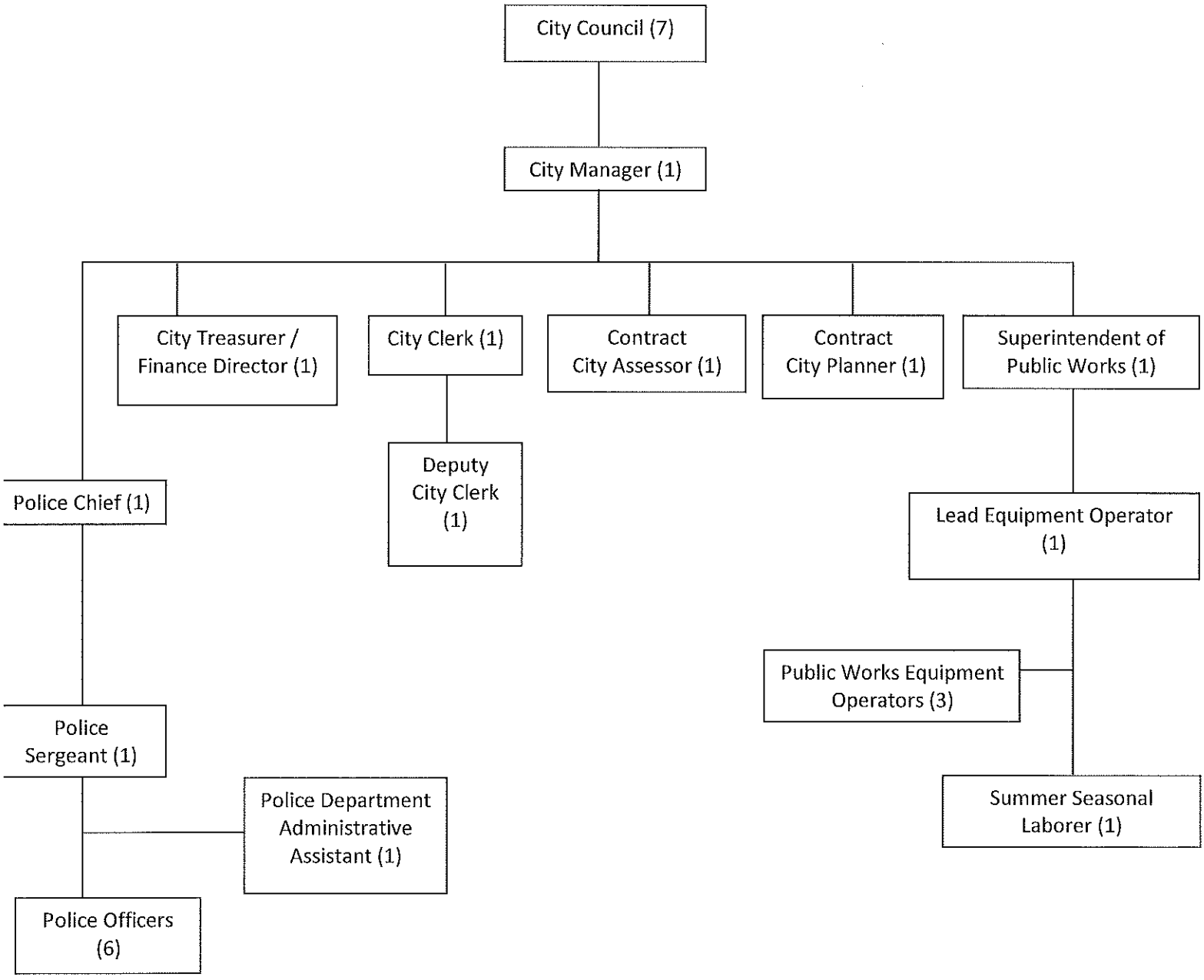
- Adopting City ordinances
- Appointing members to boards, committee and commissions
- Approving the City budget based on income generated by property taxes and other Income sources.

The Mayor has additional responsibilities as the official head of the City, conducting council meetings and representing the City at various government functions on a local, state and national basis.

Community Profile

U. S. Representative	6th District Fred Upton
State Senator	26th District Tonya Schuitmaker
State Representative	80th District Cindy Gamrat
Allegan County Commissioner	Dean Kapinga
Allegan County Sheriff	Blaine Koops
Area in Square Miles	1.8 Sq. Miles
Miles of Street	17 Miles
Population	1248
Total 2015 SEV	$179,357,400
Total 2015 Taxable Value	$137,577,896
Number of Homes	897
Average Home Value	$307,028
2015 City Millage	13.0818
School District	Saugatuck Public Schools
Registered Voters	1,101
Full-time Employees	17

Organizational Chart



Personnel & Council Summary

City Council

Mayor: Jim Wiley	Term Ending: Nov. 2016
Mayor Pro Tem: Martha Hoexter:	Term Ending: Nov. 2015
Councilperson: Greg Harvath	Term Ending: Nov. 2015
Councilperson: Bill Japinga	Term Ending: Nov. 2016
Councilperson: Neal Seabert	Term Ending: Nov. 2016
Councilperson: Eric Smith	Term Ending: Nov. 2016
Councilperson: Gerald Schmidt	Term Ending: Nov. 2015

City Hall Staff

City Manager: William LeFevere	Started: April 2010
City Clerk / Human Resources Director: Jean Neve	Started: November 2004
City Treasurer/ Finance Director: Robert Drexler	Started: May 2008
Deputy Clerk: Pam Aalderink	Started: July 2009
Contracted Assessor: Kelley Ziesemer	Started: July 2006
Contracted City Planner: Lynee Wells	Started: February 2014

Police Department

Police Chief: Ken Giles	Started July 2007
Sergeant: Steve Kent	Started August 1986
Police Officer: Mark Giles	Started May 1992
Police Officer: Brian Long	Started March 1998
Police Officer: Tino Reyes	Started July 1993
Police Officer: Mark Zerbe	Started December 1998
Police Officer: Lori Warsen	Started July 2011
Police Dept. Admin. Assistant: Kailey Kent	Started July 2013

Public Works

Superintendent: Max Rodgers	Started April 2006
Lead Equipment Operator: Larry Dean	Started December 2007
Equipment Operator: Tim Giles	Started July 2014
Equipment Operator: Matt Vogel	Started May 2013
Equipment Operator: Jeff Hopkins	Started June 2013

General Demographic Statistics

People QuickFacts	Allegan County	Michigan
Population, 2010	111,408	9,883,640
Population, percent change, 2000 to 2010	5.4%	-0.6%
Population, 2000	105,665	9,938,444
Persons under 5 years, percent, 2010	6.7%	6.0%
Persons under 18 years, percent, 2010	26.2%	23.7%
Persons 65 years and over, percent, 2010	13.0%	13.8%
Female persons, percent, 2010	50.2%	50.9%
White persons, percent, 2010 (a)	92.9%	78.9%
Black persons, percent, 2010 (a)	1.2%	14.2%
American Indian and Alaska Native persons, percent, 2010 (a)	0.6%	0.6%
Asian persons, percent, 2010 (a)	0.6%	2.4%
Native Hawaiian and Other Pacific Islander, percent, 2010 (a)	Z	Z
Persons reporting two or more races, percent, 2010	1.9%	2.3%
Persons of Hispanic or Latino origin, percent, 2010 (b)	6.7%	4.4%
White persons not Hispanic, percent, 2010	89.7%	76.6%
Living in same house 1 year & over, 2005-2009	90.0%	85.4%
Foreign born persons, percent, 2005-2009	3.2%	6.0%
Language other than English spoken at home, pct age 5+, 2005-2009	6.3%	9.0%
High school graduates, percent of persons age 25+, 2005-2009	87.4%	87.4%
Bachelor's degree or higher, pct of persons age 25+, 2005-2009	19.7%	24.5%
Veterans, 2005-2009	8,972	751,248
Mean travel time to work (minutes), workers age 16+, 2005-2009	23.6	23.7
Housing units, 2010	49,426	4,532,233
Homeownership rate, 2005-2009	83.6%	74.6%
Housing units in multi-unit structures, percent, 2005-2009	8.9%	17.8%
Median value of owner-occupied housing units, 2005-2009	$149,600	$147,500
Households, 2005-2009	41,943	3,860,160
Persons per household, 2005-2009	2.65	2.53
Per capita money income in past 12 months (2009 dollars) 2005-2009	$23,270	$25,172
Median household income, 2009	$50,487	$45,254
Persons below poverty level, percent, 2009	11.5%	16.1%
Business QuickFacts	Allegan County	Michigan
Private nonfarm establishments, 2009	2,342	221,682
Private nonfarm employment, 2009	32,415	3,383,615
Private nonfarm employment, percent change 2000-2009	-10.4%	-16.9%

Nonemployer establishments, 2009	7,199	632,618
Total number of firms, 2007	10,312	816,972
Building permits, 2010	152	9,075
Federal spending, 2009	542,898	91,316,137
Geography QuickFacts	Allegan County	Michigan
Land area in square miles, 2010	825.23	56,538.90
Persons per square mile, 2010	135	174.8
FIPS Code	5	26
Metropolitan or Micropolitan Statistical Area	Allegan, MI Micro Area	

(a) Includes persons reporting only one race.
(b) Hispanics may be of any race, so also are included in applicable race categories.
FN: Footnote on this item for this area in place of data
NA: Not available
D: Suppressed to avoid disclosure of confidential information
X: Not applicable
S: Suppressed; does not meet publication standards
Z: Value greater than zero but less than half unit of measure shown
F: Fewer than 100 firms

Source: US Census Bureau State & County QuickFacts

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. 621 of 1978 (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.
- The budgets must be balanced.
- The budgets must be amended when necessary.
- Debt cannot be entered into unless permitted by law.
- Expenditures cannot exceed budgeted appropriations.
- Expenditures cannot be made unless authorized in the budget.
- Public hearings must be held before the budget is adopted by City Council.

Basis of Budgeting

The adopted budget is prepared on a basis consistent with GAAP and modified accrual basis of accounting is used for all government fund types. Expenditures on long-term debt are recorded at the time liabilities are incurred and revenues are recorded when cash is received except when accruals of revenues are necessary to properly record the revenues in correct fiscal year.

The full accrual of accounting is utilized in the Enterprise Fund and capital outlay expenses are recorded as an expense for budgetary purposes instead of adjusting balance sheet accounts.

Fund Structure of Approved Budget

The Annual Budgets are adopted according to law under the Uniform Budgeting Act for General Fund and Special Revenue Funds. The Capital Improvement Fund and Enterprise Fund have prepared budgets for financial and project management purposes. The City Council reviews revenue/expenditure and budgetary reports on a monthly basis prepared by management.

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 objections of a government in accordance with special regulations, restrictions, or limitations for the monies in each fund. The various funds are grouped into generic fund types in three broad categories, Governmental Funds, Proprietary Funds and Fiduciary Funds. Governmental entities use Fund Accounting to segregate the allowable expenditures in conjunction with the revenue received. Each of the three broad fund categories have more specific fund types depending on the revenues or expenditures, below are the different types of funds:

Governmental Funds

General Fund: The General Fund contains the accounting of the ordinary actives 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, Schultz Park Launch Ramp Fund and the Water & Sewer Revolving Fund. The Major and Local Street Funds are the Cities 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. The formula can be found on page 55 in the Special Revenue fund section

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 use a Debt Service Fund and records principal and interest payments for the City Hall loan and Blue Star Bridge Rehabilitation Project in the General Fund. The City records the principal and interest in this manner because the City does not levy a millage for its debt and covers the expenditures as part of operating expenditures.

Capital Projects Fund: Capital Projects Funds are used to account for the development of capital facilities and projects. The City had a Capital Project Fund which was the Blue Star Bridge Capital Project Fund. The City used a Capital Project Fund for this fund because the City bonded for the revenue to complete this project. Since the City received monies for a specific project, the City used a Capital Project Fund to account for the project.

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 have any Permanent Funds.

Proprietary 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 City does not have any Enterprise Funds because typically cities account for their water and sewer operations out of an Enterprise Fund. The Kalamazoo Lake Sewer & Water Authority (KLSWA) operates the sewer and water activity for the Tri-Community area and the City records Douglas only revenue from KLSWA in a special revenue fund to be spent on future water and sewer infrastructure repairs and improvement.

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 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

Trust and Agency Funds: Trust and Agency 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 does not have any Trust and Agency 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 1st and ending June 30th. 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 a 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 at the next scheduled City Council meeting.

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.

Budget Timeline

Fiscal Year July 1, 2015 – June 30, 2016

March 30th- (Before) Meetings with Department Heads

April 3rd- Distribute Police Dept. Budget for Commission review

April 8th – Police Commission Adopt Police Budget

April 17th – Proposed Budget Distributed to City Council

April 20st – Budget Workshop with City Council for proposed budget

May 4th – Budget Workshop with City Council for Goals and Objectives

May 12th – DDA adopt Budget

June 1st – Budget & Millage Public Hearing

June 15th – Adopt Budget

Overview of Financial Data

Revenue

Property Taxes

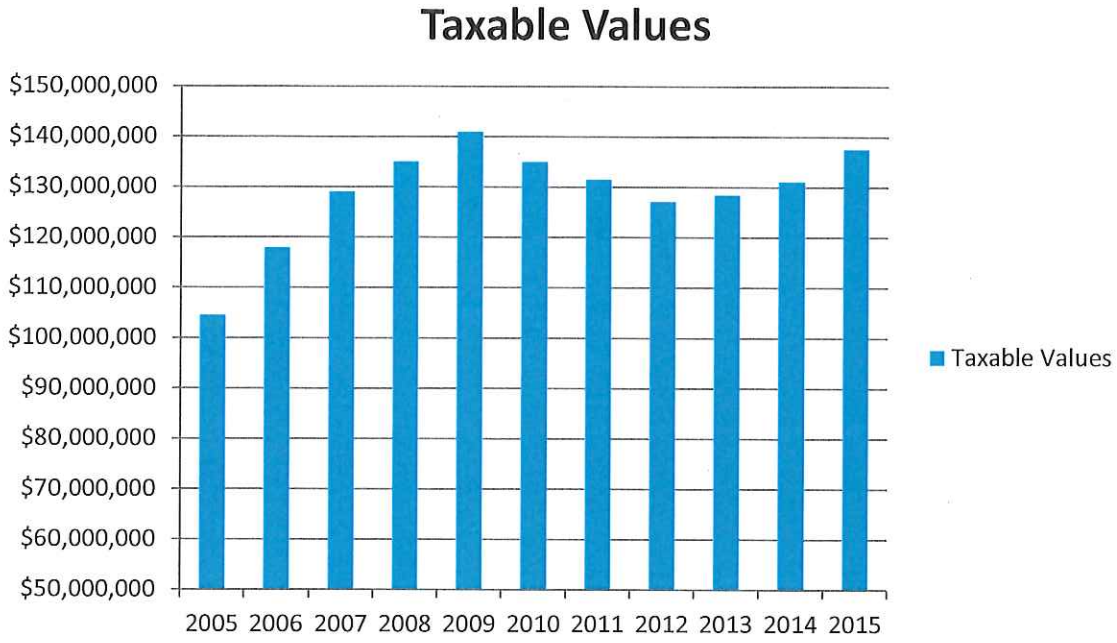
Property taxes are the largest source of revenue for the City accounting for about two-thirds of the City's entire Revenue. This revenue is dependent upon two variables – taxable value and millage rates. The taxable value is determined by the City Assessor and the millage rate is set by the City Council.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

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

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.

In the 2015 tax year, the inflation rate for assessment purposes is 1.6%. Additionally, 2013 was the first year the taxable value increases after three consecutive years that the City has seen a decrease in overall taxable value due to the housing and economic downturns. For the 2015 the City's Taxable Value increased for the third consecutive year from $131,132,974 to $137,577,896 but the taxable value is still below the 2009 amount of $141,029,426. Over the past year the City saw increases in taxable value from an increase in new development and the housing market values increasing.

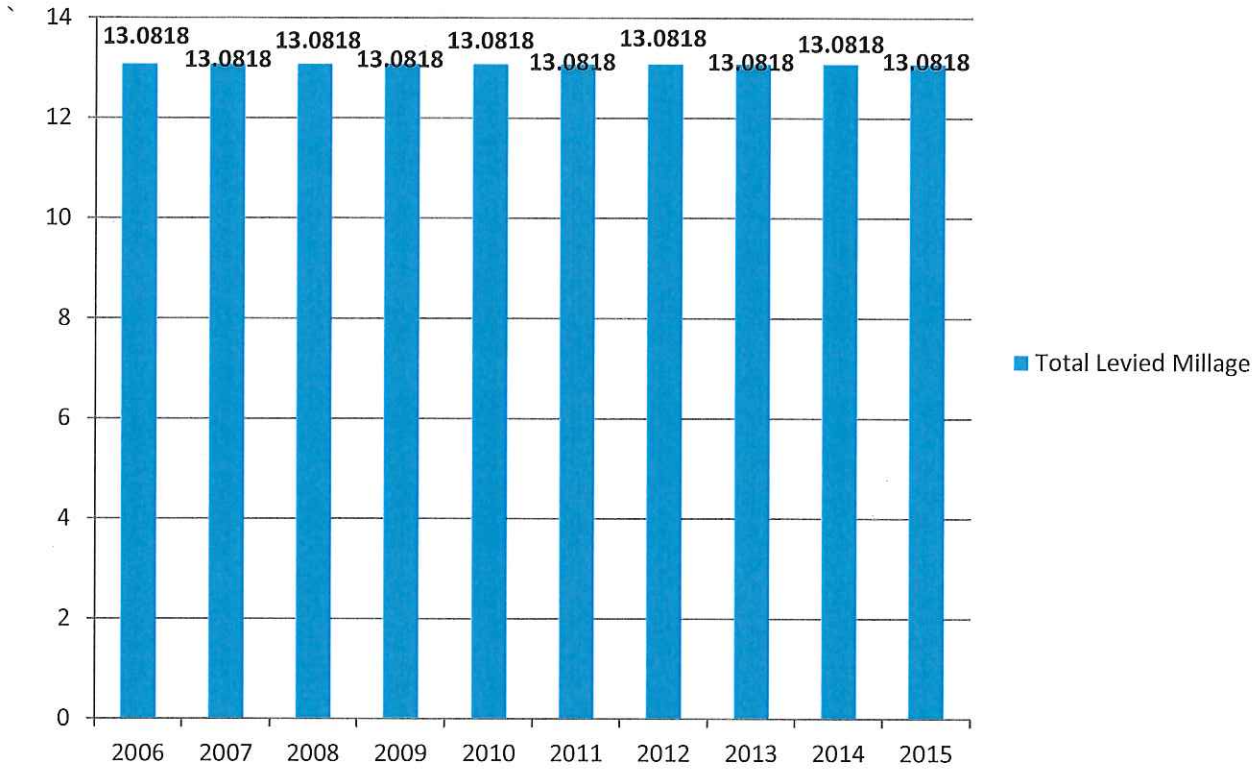


The Headlee Amendment of 1978 has an effect on millage rates by limiting the growth of property tax revenue from existing property. It accomplishes this by reducing the millage rates proportionally by the amount that market changes exceed the increase in the Consumer Price Index.

Each year, the Allegan County Equalization Department provides the City with a Headlee Reduction Factor. If this factor is below 1.0, then the maximum millage rate from the previous year needs to be reduced. If the factor is greater than 1.0, the law does not allow the maximum millage to be increased, so it will remain the same as the previous year.

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 significantly higher millage rate.

Total Levied Millage



Other Sources of Revenue

While property taxes are the major source of revenue for the City (64% 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), can be found at the Michigan Department of Treasury's website at www.Michigan.gov/treasury. These revenues have decreased as the State struggles to balance their budget. 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.

The City of Saugatuck contracts with the City of Douglas to provide police coverage. The cities split the cost of the department equally except for a few line items that are specific City of Saugatuck expenditures like additional officers for Saugatuck events like Venetian Festival. The City of Douglas charges the City of Saugatuck a minimal administration fee of $35,000 for operating the Police Department which represents 3.5% of the Police Department Budget.

Expenditures

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

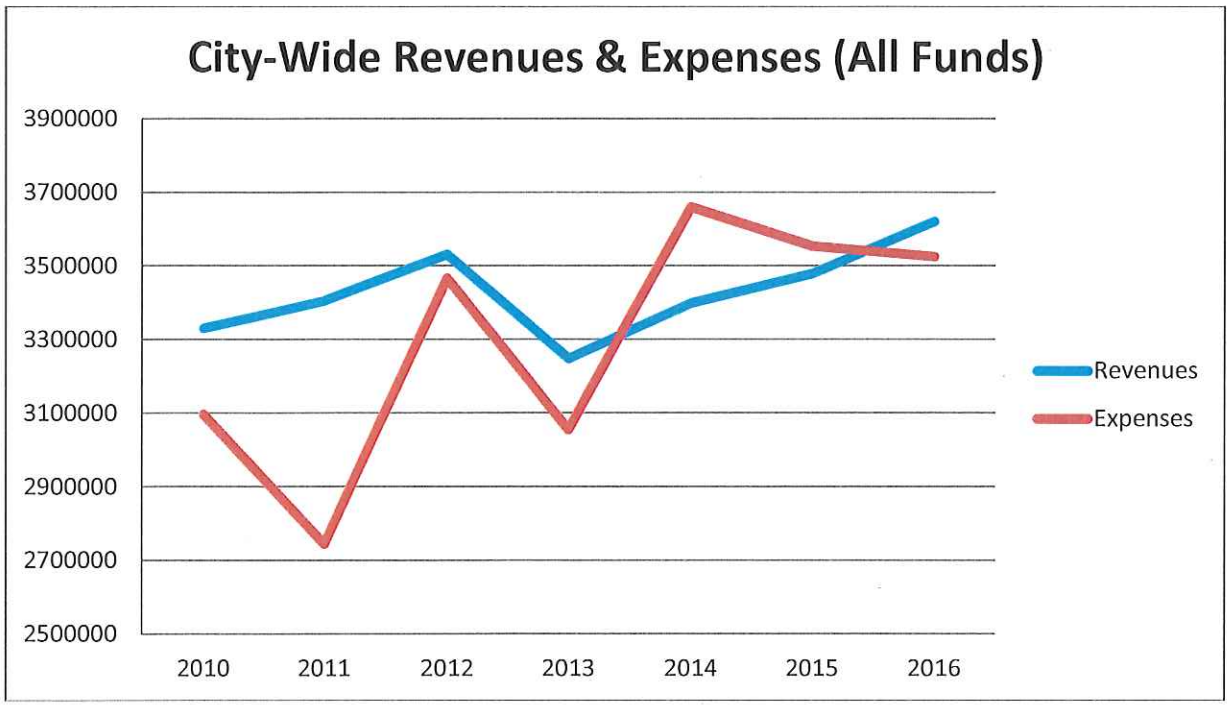
- Contracted services such as lawyers, auditors, city planner, engineers, landscaping and lawn mowing, assessing and other professional services as needed
- Personnel Costs, which include wages, salaries, payroll taxes, pension contributions, health, dental, life and disability insurance and annual police 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.

Budget Summary
All Funds
FY 2015-2016

	Amended Budget 14/15	Estimated 14/15 Activity	Proposed Budget 15/16	% Incr./ (Decr.) Amended 14/15>15/16	% Incr./ (Decr.) Estimated 14/15>15/16
GENERAL FUND					
Legislative	$ 15,225	$ 13,725	$ 15,725	3.28%	14.57%
Manager	$ 125,975	$ 125,606	$ 130,200	3.35%	3.66%
Assessing	$ 47,875	$ 47,580	$ 49,140	2.64%	3.28%
Election	$ 6,050	$ 5,350	$ 13,150	117.36%	145.79%
Attorney	$ 15,000	$ 12,000	$ 25,000	66.67%	108.33%
Auditor	$ 11,900	$ 11,900	$ 13,000	9.24%	9.24%
Clerk/Treasurer	$ 274,075	$ 269,756	$ 294,480	7.45%	9.17%
Building & Grounds	$ 87,950	$ 79,732	$ 84,600	-3.81%	6.11%
Police	$ 999,620	$ 995,673	$ 1,004,125	0.45%	0.85%
Planning & Zoning	$ 229,400	$ 220,750	$ 211,200	-7.93%	-4.33%
Street & Right of Way	$ 261,600	$ 232,405	$ 223,900	-14.41%	-3.66%
Parks & Recreation	$ 132,725	$ 144,728	$ 162,250	22.25%	12.11%
Insurance Bonds	$ 27,000	$ 25,197	$ 27,500	1.85%	9.14%
Community Promotions	$ 5,000	$ 5,000	$ 5,000	0.00%	0.00%
Debt Service	$ 119,155	$ 118,905	$ 122,500	2.81%	3.02%
Transfers Out	$ 346,500	$ 345,000	$ 395,000	14.00%	14.49%
TOTAL GENERAL FUND	$ 2,705,050	$ 2,653,307	$ 2,776,770	2.65%	4.65%
Less: Transfers Out	$ (346,500)	$ (345,000)	$ (395,000)		
** TOTAL EXPENDITURES	$ 2,358,550	$ 2,308,307	$ 2,381,770	0.98%	3.18%
Revenue/Transfers In	$ 2,707,502	$ 2,710,003	$ 2,776,770	2.56%	2.46%
Less: Transfers In	$ (8,877)	$ (8,877)	$ (8,545)	-3.74%	-3.74%
** TOTAL REVENUES	$ 2,698,625	$ 2,701,126	$ 2,768,225	2.58%	2.48%
Surplus/(Deficit)	$ 2,452	$ 56,696	$ -		
MAJOR STREET FUND EXPENSES	$ 241,545	$ 228,815	$ 280,950	16.31%	22.78%
Revenue/Transfers In	$ 241,755	$ 256,080	$ 282,500	16.85%	10.32%
Surplus/(Deficit)	$ 210	$ 27,265	$ 1,550		
LOCAL STREET FUND EXPENSES	$ 200,745	$ 195,424	$ 237,960	18.54%	21.77%
Revenue/Transfer In	$ 201,145	$ 220,554	$ 238,300	18.47%	8.05%
Surplus/(Deficit)	$ 400	$ 25,130	$ 340		

	Amended Budget 14/15	Estimated 14/15 Activity	Proposed Budget 15/16	% Incr./ (Decr.) Amended 14/15>15/16	% Incr./ (Decr.) Estimated 14/15>15/16
TRAIL FUND EXPENSES	$ 3,500	$ -	$ 1,000	-71.43%	N/A
Revenue/ Transfer In	$ 3,000	$ 700	$ 1,000	-66.67%	42.86%
Surplus/(Deficit)	$ (500)	$ 700	$ -	-100.00%	-100.00%
DDA FUND EXPENSES	$ 36,635	$ 33,609	$ 44,990	22.81%	33.86%
Revenue/Transfer In	$ 36,635	$ 33,921	$ 44,990	22.81%	32.63%
Surplus/(Deficit)	$ -	$ 312	$ -		
HARBOR AUTH. FUND EXPENSES	$ 100,000	$ 25,733	$ 26,800	-73.20%	4.15%
Revenue/Transfer In	$ 100,000	$ 35,000	$ 30,000	-70.00%	-14.29%
Surplus/(Deficit)	$ -	$ 9,267	$ 3,200		
SCHULTZ PARK FUND EXPENSES	$ 9,350	$ 8,472	$ 9,700	3.74%	14.49%
Revenue/Transfer In	$ 10,250	$ 7,750	$ 10,000	-2.44%	29.03%
Surplus/(Deficit)	$ 900	$ (722)	$ 300		
WATER & SEWER FUND EXPENSES	$ 7,500	$ 7,500	$ 5,000	-33.33%	-33.33%
Revenue/Transfers In	$ 27,200	$ 59,700	$ 55,200	102.94%	-7.54%
Surplus/(Deficit)	$ 19,700	$ 52,200	$ 50,200		
EQUIP. RENTAL FUND EXPENSES	$ 253,500	$ 246,382	$ 141,600	-44.14%	-42.53%
Revenue/Transfers In	$ 155,500	$ 173,180	$ 181,700	16.85%	4.92%
Surplus/(Deficit)	$ (98,000)	$ (73,202)	$ 40,100		
TOTAL EXPENDITURES ALL FUNDS	$ 3,557,825	$ 3,399,242	$ 3,524,770	-0.93%	3.69%
TOTAL REVENUES ALL FUNDS	$ 3,482,987	$ 3,496,888	$ 3,620,460	3.95%	3.53%
SURPLUS/(DECIFIT) ALL FUNDS	$ (74,838)	$ 97,646	$ 95,690		

The Budget Summary Report displays the previous year's budget from the fund level at all funds except the General Fund which displays expenditures at the department level. Also this report shows percentage increases or decreases from the current year's budget and the estimated totals for the current year against the proposed budget for next year.



In the 2013-2014 fiscal year, the City budgeted for capital expenditures of land purchase and a law suit settlement to be paid from fund balance bringing the City's expenditures above revenues for the year. In 2014-2015 the City is budgeting for the purchase of a new snow plow truck as part of the City's 5 year capital equipment plan for the Public Works Department. This purchase brings the City's budgeted expenditures above the budgeted revenues.

For the 2015-2016 fiscal year the City of Douglas budgeted for the construction of pickle ball courts at Schultz Park, the development of a trailhead and parking lot with a place for the historic root beer barrel, finishing the Master Plan and Waterfront Area Plan and hiring a full-time planning and zoning administrator.

Rainy Day Funds

Fund Balance Background

Governments organize their accounting system on a *fund* basis. A fund is a separate set of accounting records, segregated for the purpose of carrying out an activity. A fund is established for accountability purposes to demonstrate the financial resources are being used for only permitted purposes.

A fund will have *balance sheet* accounts consisting of *assets, liabilities and fund balance*, as well as a series of *revenue and expenditure* accounts. A fund balance is created or increased when fund revenues exceed fund expenditures for a fiscal period. The difference between the fund's assets and liabilities equals the fund balance.

A common misconception is that fund balance is a cash account and therefore corresponds to the City's bank balance. The fund balance calculation includes assets such as cash and receivables as well as liabilities such as payables. In addition, a portion of the fund balance may be committed by Council to specific projects.

Other funds such as Special Revenue Funds and Debt Service Funds are required to be segregated in separate funds since there are restrictions to uses of balances in these funds. The General Fund encompasses the City's activities not required to be segregated in separate funds, and the fund balance available can be used in any manner as directed by the City Council. For this reason, the following discussion is limited only to the General Fund's fund balance.

How Large of a Fund Balance?

Determination of an appropriate fund balance is a critical factor in financial planning and the budget process. There is a fine distinction between retaining enough to meet the financial needs of the City and not accumulating too large a balance without having a specific purpose for doing so.

A community with an appropriate fund balance can:

- Provide a fund or reserve to meet emergency expenditures;
- Provide cash to finance expenditures from the beginning of the budget year until all revenues are collected;
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs;
- Avoid short term borrowing and associated interest costs.

As a part of the budget process, fund balance will be treated as one of the following:

- Retained as the community's "rainy day" fund for future needs; or
- Used to fund expenditures for the next fiscal period

There are five different items that constitute the City's General Fund Balance in accordance with GASB 54:

- Nonspendable fund balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)

- Restricted fund balance – Amounts that can be spent only for specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and dedicated millages.
- Committed fund balance – Amounts constrained to specific purposes by a government itself using its highest level of decision making authority; to be

reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level of action to remove or change the constraint.

- Assigned fund balance – Amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at minimum, intended to be used for the purpose of the fund.

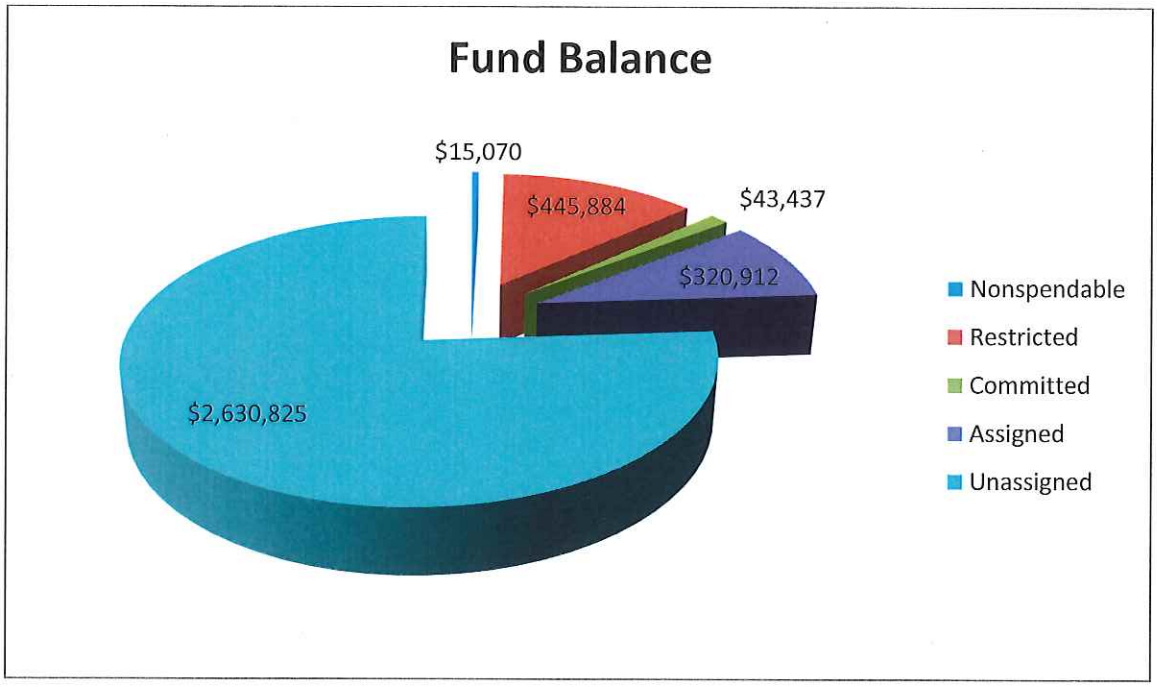
- Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

City of the Village of Douglas Fund Balance Policy

The City of the Village of Douglas's policy is to keep a minimum of 25% 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 15% in fund balance. Additional fund balance may, at times, be designated by City council for specific purposes such as capital projects.

The City of the Village of Douglas Audited Fund Balance

As of 6/30/2014



Non-spendable is prepaid expenses that are not recorded as expenses until the next fiscal year.

Restricted is the fund balances for funds like Major and Local Street Funds in which the monies are restricted to certain expenditures like roads.

Committed is the fund balance for the Schultz Park Fund because when accepting the grant monies the council agreed to keep all boat launch monies received from patrons to go back into the Schultz Park Launch Ramp facilities.

Assigned is for such expenditures like the land purchase and law suit settlement, which City management for sees necessary expenditures but no action is taken by the City Council to commit these monies.

Unassigned are the monies left over after the above categories. This is generally the General Fund fund balance after restricted, committed and assigned fund balances have been designated.

Fund Balance / Working Capital Balance Summary
All Funds
FY 2015-2016

	General Fund	Major Street Fund	Local Street Fund	Trail Fund	DDA Fund	Harbor Authority Fund	Schultz Park Launch Ramp Fund	Water & Sewer Fund	Equipment Rental Fund
Auditied Fund Balance 6/30/14	**$ 2,715,951**	**$ 287,541**	**$ 147,476**	**$ 12,841**	**$ 67,247**	**$ 7,609**	**$ 43,437**	**$ 320,911**	**$ 332,443**
Est. Revenues/Transfers In FY 2014-2015	$ 2,689,598	$ 256,080	$ 220,554	$ 700	$ 33,921	$ 35,000	$ 7,750	$ 59,700	$ 173,180
Est. Expenditures/Transfers Out FY 2014-2015	$ 2,653,307	$ 228,815	$ 195,424	$ -	$ 33,609	$ 25,733	$ 8,472	$ 7,500	$ 246,382
Est. Surplus/(Deficit)	$ 36,291	$ 27,265	$ 25,130	$ 700	$ 312	$ 9,267	$ (722)	$ 52,200	$ (73,202)
Projected Fund Balance 6/30/15	**$ 2,752,242**	**$ 314,806**	**$ 172,606**	**$ 13,541**	**$ 67,559**	**$ 16,876**	**$ 42,715**	**$ 373,111**	**$ 259,241**
Budgeted Revenues/ Transfers In FY 2015-2016	$ 2,776,770	$ 282,500	$ 238,300	$ 1,000	$ 44,990	$ 30,000	$ 10,000	$ 55,200	$ 181,700
Budgeted Expend./Transfers Out FY 2015-2016	$ 2,776,770	$ 280,950	$ 237,960	$ 1,000	$ 44,990	$ 26,800	$ 9,700	$ 5,000	$ 141,600
Est. Surplus/(Deficit)	$ -	$ 1,550	$ 340	$ -	$ -	$ 3,200	$ 300	$ 50,200	$ 40,100
Assigned Surplus: MERS	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Est. Addition/ (Subtraction) to FB	$ -	$ 1,550	$ 340	$ -	$ -	$ 3,200	$ 300	$ 50,200	$ 40,100
Projected Fund Balance 6/30/16	**$ 2,752,242**	**$ 316,356**	**$ 172,946**	**$ 13,541**	**$ 67,559**	**$ 20,076**	**$ 43,015**	**$ 423,311**	**$ 299,341**

Fund Balance Summary Report displays each fund's audited fund balance before the current year along with estimated revenues and expenditures for the current year and proposed revenues and expenditures for the upcoming year and an estimated fund balance for the current year and next year. This statement allows one to track the direction of the fund balance for all funds and holds a strong representation of the overall financial outlook.

General Fund

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, police department reimbursement from City of Saugatuck and state shared revenue. 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 and supplies.

Manager (170)

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 and association dues.

Assessor (180)

The City 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. The City of the Village of Douglas contracts this position because the City is smaller in size and does not require a full-time assessor

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

Elections (191)

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. Also, the City has budgeted an extra $5,000 for new state required voting equipment.

Attorney (210)

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.

Auditor (214)

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 is in its 2nd year of a 3 year contract with the Rehamnn Group.

Clerk/Treasurer (260)

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

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 Clerk, Deputy Clerk and City Treasurer wages and benefits, software and website fees, training, postage, association dues and supplies.

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.

Police (301)

The Police department operates with a Police Chief, Sergeant, six full-time officers and multiple part-time police officers. The Saugatuck/Douglas Police department serves the City of Douglas and the City of Saugatuck. The two cities split the cost of the general operations of the police department and the City of Douglas is reimbursed for City of Saugatuck only expenditures.

The City purchases one new police vehicle each year and disposes of the oldest police vehicle. Also, all expenditures that are related to the Police department building are expensed in this account instead of the Buildings and Grounds department.

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.

Planning & Zoning (401)

The Planning and Zoning department is also referred to as Community Development. The City currently contacts with Williams & Works to staff this position at City Hall. 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 and Tri-Community Master Plan for the decision making process regarding the development of the City.

Expenditures in this department include City Planner contractual costs, Planning Commission and Zoning Board of Appeals wages, contracted attorney, engineering and building inspector costs, supplies and software fees. The City has budgeted money continuing the Master Plan and hiring an employee for the Planning/Zoning position and will end the contractual agreement with Williams & Works.

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, snow plowing and salting of roads, sidewalks and parking lots, 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, sidewalk plowing, street lights, utilities, landscaping services and road and sidewalk maintenance and repairs.

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, Schultz Park (not including the boat launch), Union St. boat launch and Wade's Bayou.

Expenditures in this department include public works wages and benefits, landscaping services, utilities, City park maintenance, and supplies.

This year the City has budgeted for Saugatuck Cemetery landscaping costs, constructing a permanent spot for the Root Beer Barrel with parking lot and pickleball courts at Schultz Park.

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).

Community Promotions (880)

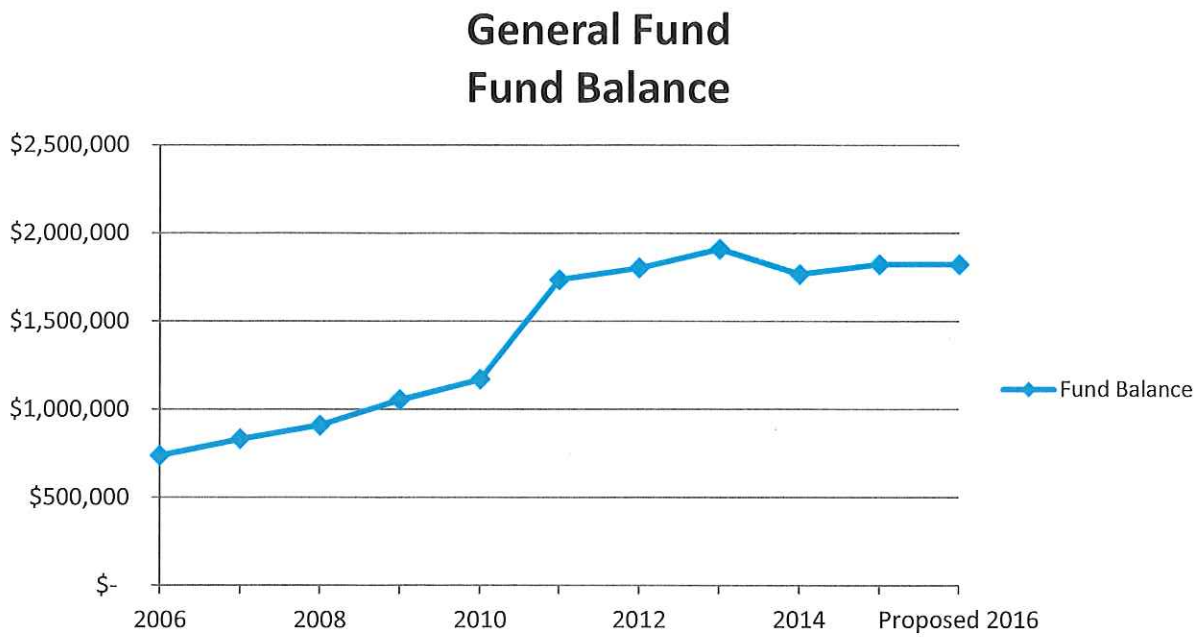
Community Promotions account for expenditures pertaining to local organizations to support the community in promoting all that different events around the City and Tri-community area. These local organizations and events include the Douglas Dutchers, The Firework Fund and the Saugatuck-Douglas Garden Club.

Debt Service (915)

The Debt Service department accounts for expenditures off the City's debt. The City's debt includes the loan for City Hall and the Capital Improvement Bond for the Blue Star Bridge Rehabilitation Project.

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 Harbor Authority.



City of the Village of Douglas Fund Balance Policy

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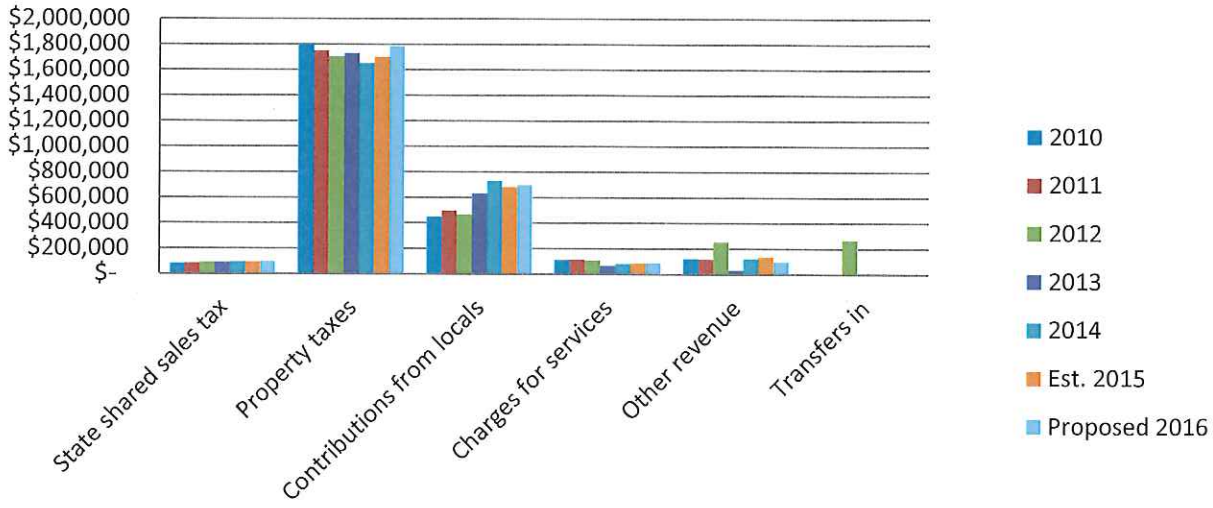
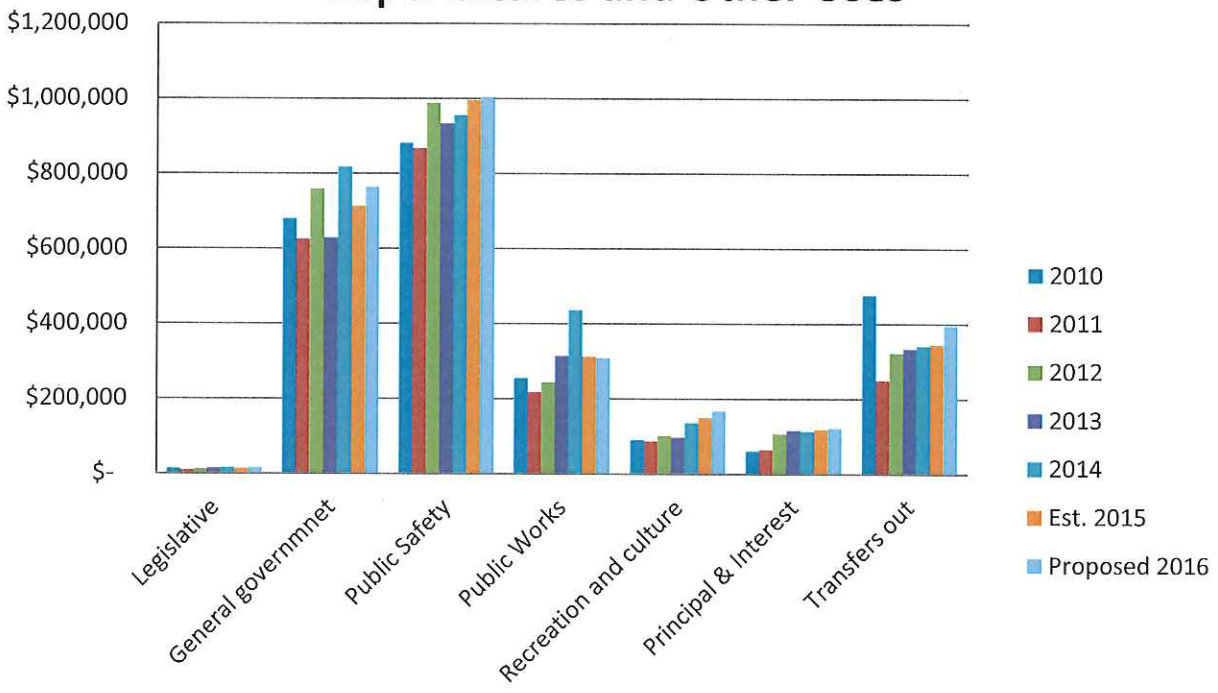
In 2010, the City developed a plan to take half of the annual additions to the City's General Fund fund balance at the end of the year and make supplemental payments to the City's pension fund to reduce the unfunded liability with Michigan Employee's Retirement System (MERS). The City has reduced their annual pension costs by $20,000 with development of this plan.

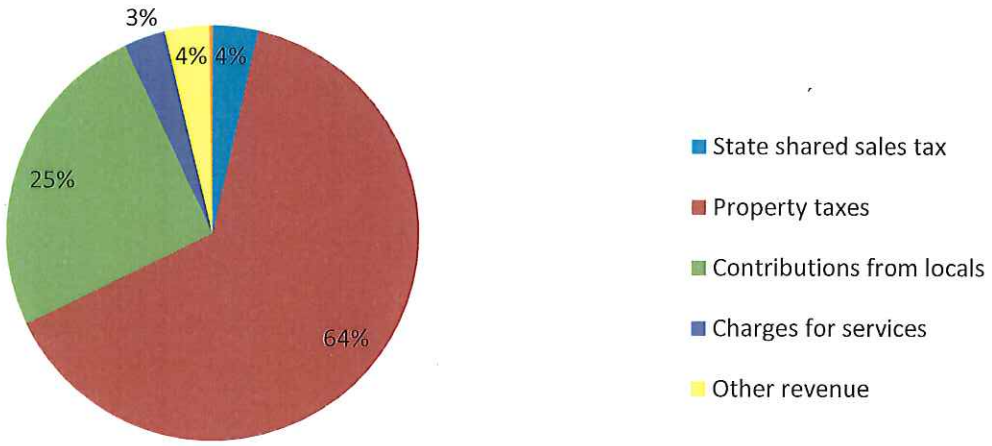
General Fund
Revenues and Other Sources



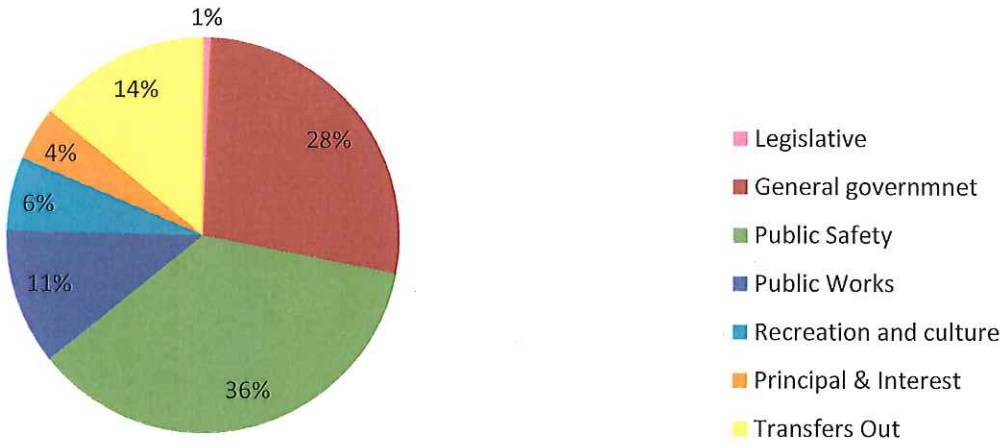
General Fund
Expenditures and Other Uses



General Fund
2015-2016 Revenues and Other Sources



General Fund
2015-2016 Expenditures and Other Uses



Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	
ESTIMATED REVENUES							
101-000.000-402.000	CURRENT REAL PROPERTY TAX	1,651,737	1,700,750	1,700,598	1,700,500	1,785,000	
101-000.000-424.000	MOBILE HOME TAX	545	550	668	660	500	
101-000.000-437.000	INDUSTRIAL FACILITIES TAX	1,246	900	0	0	0	*
101-000.000-446.000	INTEREST & PENALTIES: DELQ TAX	4,543	5,000	6,284	6,250	4,000	
101-000.000-447.000	TAX COLLECTION FEES	60,025	63,500	68,162	68,000	62,000	
101-000.000-450.000	BUSINESS LICENSE FEES	1,560	1,750	1,595	1,600	1,500	
101-000.000-451.000	CATV FRANCHISE FEES	10,718	10,500	12,077	12,000	12,000	
101-000.000-452.000	METRO ACT	5,635	5,500	0	5,000	5,000	
101-000.000-478.000	BUILDING FEES	51,233	55,000	46,782	55,000	60,000	
101-000.000-478.001	ROAD CUT FEES	0	0	100	100	100	
101-000.000-478.002	PLANNING & ZONING FEES	3,235	2,500	4,400	4,400	3,500	
101-000.000-478.003	RENTAL INSPECTION FEE	1,080	1,000	1,170	1,200	1,000	
101-000.000-480.000	DPW- RESIDENT SERVICES	1,765	500	0	0	250	
101-000.000-545.000	LAW ENFORCEMENT TRAINING	744	500	790	790	750	
101-000.000-547.000	GRANTS: HWYS & STREETS(CO.)	116,517	115,000	120,551	120,551	115,000	
101-000.000-574.000	STATE REVENUE: SALES TAX	94,496	95,000	66,540	95,500	97,500	
101-000.000-579.000	STATE REVENUE: LIQUOR LICENSE	5,790	5,500	6,299	6,300	5,500	
101-000.000-603.000	POLICE ADMINISTRATION FEE	35,000	35,000	29,167	35,000	35,000	
101-000.000-656.000	ORDINANCE FINES - POLICE	9,470	8,500	5,399	6,500	5,000	
101-000.000-656.001	ORDINANCE FINES - CIVIC	0	50	242	242	250	
101-000.000-657.000	SAUGATUCK REIMB FOR POLICE	546,405	505,525	421,477	505,525	517,875	
101-000.000-657.001	SAUGATUCK REIMBURSE SEASONAL	16,051	23,100	2,087	5,000	15,000	
101-000.000-664.000	INTEREST INCOME	7,988	6,500	6,662	8,000	8,000	
101-000.000-667.001	WADE'S BAYOU PARK RENTAL	500	500	500	500	500	
101-000.000-673.000	SALE OF EQUIPMENT	0	0	14,825	14,825	0	
101-000.000-674.000	DONATIONS	292	0	1,940	1,940	10,000	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
101-000.000-675.000	OTHER REVENUE	10,032	500	2,717	3,000	1,000
101-000.000-680.001	AWARD-SAUGATUCK TOWNSHIP	15,000	15,000	15,000	15,000	15,000
101-000.000-682.000	INSURANCE REIMBURSEMENTS	0	0	20,993	20,743	0
101-000.000-687.000	UNION ST RAMP	6,578	7,500	5,972	7,000	7,000
101-000.000-698.225	FROM DDA FUND-PROJECT REPAY	4,200	4,377	4,377	4,377	4,045
101-000.000-698.509	FROM SCHULTZ PARK-HARBOR	2,500	2,500	2,500	2,500	2,500
101-000.000-699.509	FROM SCHULTZ PARK-ADMIN OVERHE	2,000	2,000	2,000	2,000	2,000
101-000.000-699.600	PROCEEDS FROM LONG-TERM DEBT	20,260	0	0	0	0
Totals for Dept 000.000		2,687,145	2,674,502	2,571,874	2,710,003	2,776,770

* NOTES TO BUDGET: DEPARTMENT 000.000

437.000 INDUSTRIAL FACILITIES TAX
IFT EXPIRED

	TOTAL ESTIMATED REVENUES	2,687,145	2,674,502	2,571,874	2,710,003	2,776,770

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 101.000: LEGISLATIVE

APPROPRIATIONS						
101-101.000-703.000	WAGES	8,300	8,400	5,900	7,100	8,400
101-101.000-722.000	WORKERS COMPENSATION	24	75	72	75	25
101-101.000-725.000	TRAINING FUNDS	0	1,000	494	1,000	1,000
101-101.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	0	600	643	600	650
101-101.000-740.000	SUPPLIES	383	500	359	500	500
101-101.000-740.005	SUPPLIES - RECEPTIONS	50	500	0	500	500
101-101.000-861.000	MILEAGE REIMBURSEMENT	0	350	118	350	350
101-101.000-862.000	RECORDING CLERK	0	300	100	100	300
101-101.000-900.000	PRINTING & PUBLISHING	1,000	1,500	1,839	2,000	2,000
101-101.000-908.000	DUES/FEES/PUBLICATIONS	1,713	1,000	1,020	1,000	1,000
101-101.000-955.000	COUNCIL EXPENSE	5,075	26,000	75	500	1,000
Totals for Dept 101.000-LEGISLATIVE		16,545	40,225	10,620	13,725	15,725

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 170.000: MANAGER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-170.000-702.000	SALARIES	75,585	79,000	68,548	79,000	81,000
101-170.000-719.000	INSURANCE BENEFITS	7,900	12,000	12,764	13,000	14,000
101-170.000-720.000	PAYROLL TAXES	5,870	6,500	5,709	6,500	6,500
101-170.000-721.000	MERS BENEFITS	9,000	9,500	8,114	9,525	9,750
101-170.000-721.001	457 CONTRIBUTION	7,359	7,875	6,346	7,500	8,000
101-170.000-722.000	WORKERS COMPENSATION	283	250	230	231	200
101-170.000-725.000	TRAINING FUNDS	759	1,750	749	1,000	1,250
101-170.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	955	1,250	886	1,250	1,250
101-170.000-740.000	SUPPLIES	423	600	147	250	500
101-170.000-851.000	TELEPHONE	1,143	1,200	1,100	1,200	1,200
101-170.000-861.000	MILEAGE REIMBURSEMENT	4,800	4,800	4,400	4,800	4,800
101-170.000-863.000	MEETINGS	524	500	539	600	1,000
101-170.000-908.000	DUES/FEES/PUBLICATIONS	600	750	394	750	750
Totals for Dept 170.000-MANAGER		115,201	125,975	109,926	125,606	130,200

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 180.000: ASSESSING

APPROPRIATIONS						
101-180.000-725.000	TRAINING FUNDS	195	250	439	440	250
101-180.000-740.000	SUPPLIES	263	500	140	300	500
101-180.000-802.000	CONTRACTUAL	315	500	335	500	500
101-180.000-802.005	WEB SITE- BS&A	994	1,000	750	1,000	1,000
101-180.000-803.000	CONTRACTUAL CONSULTANT	42,228	43,075	43,068	43,075	43,940
101-180.000-807.000	BOARD OF REVIEW	969	1,200	815	815	1,200
101-180.000-864.000	POSTAGE	896	1,000	326	700	1,000
101-180.000-900.000	PRINTING & PUBLISHING	151	350	633	750	750
Totals for Dept 180.000-ASSESSING		46,011	47,875	46,506	47,580	49,140

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 191.000: ELECTION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	
APPROPRIATIONS							
101-191.000-703.000	WAGES	984	2,500	2,787	2,800	3,500	
101-191.000-726.000	EXPENSES	582	1,200	585	600	7,500	*
101-191.000-740.000	SUPPLIES	894	1,200	731	800	1,000	
101-191.000-802.000	CONTRACTUAL	90	150	93	150	150	
101-191.000-864.000	POSTAGE	0	500	0	500	500	
101-191.000-900.000	PRINTING & PUBLISHING	0	500	394	500	500	
Totals for Dept 191.000-ELECTION		2,550	6,050	4,590	5,350	13,150	

* NOTES TO BUDGET: DEPARTMENT 191.000 ELECTION
726.000 EXPENSES

NEW VOTING EQUIPMENT - STATE REQUIRED

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 210.000: ATTORNEY

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-210.000-801.000	CONTRACTUAL ATTORNEY	5,027	22,500	4,379	12,000	25,000
101-210.000-801.100	JUDGEMENT SETTLEMENT PAYMENT	190,848	0	0	0	0
Totals for Dept 210.000-ATTORNEY		195,875	22,500	4,379	12,000	25,000

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 214.000: AUDITOR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	
APPROPRIATIONS							
101-214.000-802.000	CONTRACTUAL	12,350	11,900	11,900	11,900	13,000	*
Totals for Dept 214.000-AUDITOR		12,350	11,900	11,900	11,900	13,000	

* NOTES TO BUDGET: DEPARTMENT 214.000 AUDITOR

802.000 CONTRACTUAL

$12,500 PER CONTRACT, EXTRA $500 FOR ADDITIONAL MDOT-ACT 51 AUDITING 13,000

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 260.000: CLERK/TREASURER

APPROPRIATIONS						
101-260.000-702.000	SALARIES	147,746	153,500	133,790	150,000	158,000
101-260.000-719.000	INSURANCE BENEFITS	40,551	49,000	50,905	51,000	56,500
101-260.000-720.000	PAYROLL TAXES	11,552	13,500	11,516	13,000	13,000
101-260.000-721.000	MERS BENEFITS	21,248	22,000	21,037	23,000	23,500
101-260.000-722.000	WORKERS COMPENSATION	558	475	455	456	480
101-260.000-725.000	TRAINING FUNDS	1,007	3,500	580	1,500	1,500
101-260.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	867	2,500	891	1,750	2,500
101-260.000-740.000	SUPPLIES	2,392	4,000	2,100	3,750	4,000
101-260.000-802.000	CONTRACTUAL	10,073	9,500	5,781	9,500	11,000
101-260.000-802.005	WEB SITE- BS&A	1,785	1,850	1,837	1,850	2,000
101-260.000-806.006	WEBSITE-CITY	2,233	2,500	1,895	2,500	2,500
101-260.000-851.000	TELEPHONE	0	0	580	600	1,000
101-260.000-861.000	MILEAGE REIMBURSEMENT	335	1,000	417	600	750
101-260.000-864.000	POSTAGE	2,435	3,500	2,946	3,500	3,500
101-260.000-900.000	PRINTING & PUBLISHING	4,489	5,000	3,560	5,000	5,000
101-260.000-908.000	DUES/FEES/PUBLICATIONS	1,393	1,750	1,491	1,750	1,750
101-260.000-977.000	EQUIPMENT	500	500	0	0	500
101-260.000-977.005	COMPUTER SOFTWARE	0	5,000	0	0	7,000
Totals for Dept 260.000-CLERK/TREASURER		249,164	279,075	239,781	269,756	294,480

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 265.000: BUILDING & GROUNDS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-265.000-703.000	WAGES	14,238	16,000	13,905	16,000	16,600
101-265.000-706.000	WAGES - SEASONAL	30	750	0	200	0
101-265.000-719.000	INSURANCE BENEFITS	3,329	6,250	5,471	6,000	7,500
101-265.000-720.000	PAYROLL TAXES	1,218	1,000	1,352	1,600	1,450
101-265.000-721.000	MERS BENEFITS	2,317	1,500	2,023	2,500	2,600
101-265.000-722.000	WORKERS COMPENSATION	184	350	332	332	450
101-265.000-740.000	SUPPLIES	2,057	3,500	2,135	3,500	3,500
101-265.000-740.002	EXTERIOR SUPPLIES	86	100	0	100	0
101-265.000-802.000	CONTRACTUAL	11,859	8,000	7,099	9,000	9,000
101-265.000-851.000	TELEPHONE	4,873	5,000	4,225	5,000	5,000
101-265.000-922.000	UTILITIES	16,851	17,000	12,672	17,000	17,500
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL	7,034	30,000	7,292	10,000	10,000
101-265.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	5,622	10,000	3,219	5,000	7,500
101-265.000-942.000	LEASE- COPIER	2,986	3,500	2,638	3,500	3,500
101-265.000-943.000	COMPUTER EQUIPMENT	1,597	0	0	0	0
101-265.000-979.000	CAPITAL OUTLAY	194,471	0	0	0	0
Totals for Dept 265.000-BUILDING & GROUNDS		268,752	102,950	62,363	79,732	84,600

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 301.000: POLICE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-301.000-702.000	SALARIES	62,843	65,500	56,970	64,000	67,350
101-301.000-703.000	WAGES	333,973	350,000	297,198	335,000	347,500
101-301.000-704.000	WAGES - PARTTIME	27,658	26,000	29,556	33,500	36,000
101-301.000-705.000	WAGES - OVERTIME	29,452	36,700	32,378	36,700	37,000
101-301.000-706.001	WAGES-SAUGATUCK/3RD CAR	9,845	15,000	6,598	11,000	11,000
101-301.000-706.002	WAGES-SAUGATUCK/OVAL BEACH	5,246	7,500	2,869	5,000	5,000
101-301.000-709.000	WAGES - OFFICE	30,670	38,500	33,568	38,500	41,000
101-301.000-713.000	HOLIDAY/SICK PAY REIMB	32,536	31,500	40,580	40,000	31,500
101-301.000-719.000	INSURANCE BENEFITS	148,923	147,000	138,219	141,500	150,000
101-301.000-720.000	PAYROLL TAXES	42,109	44,000	42,590	46,000	43,500
101-301.000-721.000	MERS BENEFITS	53,654	50,000	52,784	56,000	52,500
101-301.000-722.000	WORKERS COMPENSATION	10,837	12,250	12,010	12,010	12,250
101-301.000-725.000	TRAINING FUNDS	1,545	2,000	1,528	2,000	2,000
101-301.000-725.001	TRAINING FUNDS - ACT 302	2,191	2,500	1,224	2,000	2,000
101-301.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	68	70	131	150	50
101-301.000-740.000	SUPPLIES	4,755	5,000	4,669	5,000	5,000
101-301.000-740.002	EXTERIOR SUPPLIES	65	250	0	250	0
101-301.000-750.000	UNIFORMS	4,007	4,500	3,034	4,500	4,500
101-301.000-750.001	UNIFORMS - SAUGATUCK	494	600	107	250	250
101-301.000-760.001	RESERVE OFFICERS-SAUGATUCK	1,848	0	0	0	0
101-301.000-801.000	CONTRACTUAL ATTORNEY	6,698	7,500	8,109	9,000	7,500
101-301.000-801.003	CONTRACTUAL ATTORNEY PROSECUTE	9,948	11,000	10,616	13,000	13,500
101-301.000-802.000	CONTRACTUAL	8,147	8,000	8,346	9,000	9,000
101-301.000-851.000	TELEPHONE	5,898	6,250	5,810	6,250	6,250
101-301.000-860.000	GAS & OIL	29,272	32,500	19,891	23,500	25,500
101-301.000-861.000	MILEAGE REIMBURSEMENT	148	100	0	100	100
101-301.000-864.000	POSTAGE	316	500	267	400	400
101-301.000-900.000	PRINTING & PUBLISHING	565	750	202	250	250
101-301.000-908.000	DUES/FEES/PUBLICATIONS	115	150	115	115	125

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
101-301.000-913.000	INSURANCE (LIABILITY/AUTO)	25,591	27,000	25,197	25,198	26,000
101-301.000-922.000	UTILITIES	8,475	8,500	7,038	8,500	8,000
101-301.000-930.000	REPAIRS & MAINTENANCE: GENERAL	1,886	2,500	1,046	2,000	2,000
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS	12,613	13,000	20,779	22,000	14,000
101-301.000-942.000	LEASE- COPIER	2,011	2,000	2,203	2,000	2,100
101-301.000-943.000	COMPUTER EQUIPMENT	3,355	0	0	0	0
101-301.000-977.000	EQUIPMENT	3,845	7,500	2,337	7,500	7,500
101-301.000-979.005	VECHICLE PURCHASE-NON-LEASE	33,871	33,500	23,539	33,500	33,500
Totals for Dept 301.000-POLICE		955,473	999,620	891,508	995,673	1,004,125

2015-2016 FISCAL YEAR
Dept 401.000: PLANNING & ZONING

APPROPRIATIONS						
101-401.000-702.000	SALARIES	37,610	0	0	0	47,500
101-401.000-703.000	WAGES	2,300	4,000	2,100	3,200	4,000
101-401.000-719.000	INSURANCE BENEFITS	13,675	0	0	0	16,000
101-401.000-720.000	PAYROLL TAXES	2,873	0	0	0	3,500
101-401.000-721.000	MERS BENEFITS	5,497	0	0	0	5,900
101-401.000-722.000	WORKERS COMPENSATION	213	0	0	0	200
101-401.000-725.000	TRAINING FUNDS	750	0	0	0	750
101-401.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	0	0	0	0	500
101-401.000-740.000	SUPPLIES	480	250	79	250	500
101-401.000-801.000	CONTRACTUAL ATTORNEY	16,049	14,000	46,360	52,000	17,000
101-401.000-802.000	CONTRACTUAL	1,308	1,200	1,045	1,500	1,500
101-401.000-802.005	WEB SITE- BS&A	1,250	750	750	750	750
101-401.000-803.000	CONTRACTUAL CONSULTANT	15,351	39,000	29,250	39,000	20,000
101-401.000-804.000	CONTRACTUAL BUILDING INSPECTIO	47,403	47,500	44,553	51,500	55,000
101-401.000-806.000	CONTRACTUAL ENGINEERING	21,896	60,000	61,486	70,000	35,000
101-401.000-851.000	TELEPHONE	958	0	0	0	0
101-401.000-861.000	MILEAGE REIMBURSEMENT	0	0	100	100	150
101-401.000-862.000	RECORDING CLERK	1,100	1,200	900	1,200	1,200
101-401.000-900.000	PRINTING & PUBLISHING	765	500	148	500	750
101-401.000-908.000	DUES/FEES/PUBLICATIONS	910	250	651	750	750
101-401.000-977.000	EQUIPMENT	250	250	0	0	250
Totals for Dept 401.000-PLANNING & ZONING		170,638	168,900	187,422	220,750	211,200

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 463.000: GENERAL STREETS & ROW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-463.000-703.000	WAGES	47,026	70,000	53,155	70,000	51,000
101-463.000-706.000	WAGES - SEASONAL	95	1,000	0	500	500
101-463.000-719.000	INSURANCE BENEFITS	18,361	33,000	31,989	33,000	23,500
101-463.000-720.000	PAYROLL TAXES	4,259	4,700	4,373	4,800	4,500
101-463.000-721.000	MERS BENEFITS	5,677	8,500	6,640	8,500	7,500
101-463.000-722.000	WORKERS COMPENSATION	2,730	3,250	3,154	3,155	2,600
101-463.000-725.000	TRAINING FUNDS	0	500	0	0	0
101-463.000-740.000	SUPPLIES	6,083	5,000	3,275	5,000	6,000
101-463.000-740.002	EXTERIOR SUPPLIES	953	1,000	519	1,000	1,000
101-463.000-740.003	BANNERS	785	2,500	2,382	3,000	4,000
101-463.000-740.004	BENCHES	0	0	309	1,000	1,000
101-463.000-741.000	PLANTING MATERIALS	0	0	235	500	2,500
101-463.000-750.000	UNIFORMS	2,470	2,500	2,743	2,750	2,750
101-463.000-802.000	CONTRACTUAL	9,264	8,500	6,575	8,500	10,000
101-463.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	14,600	12,500	7,604	7,650	13,500
101-463.000-802.003	CONTRACTUAL- REFUSE	2,468	2,750	2,549	2,750	3,000
101-463.000-802.007	LANDSCAPING SERVICES	2,877	5,000	4,412	5,000	8,500
101-463.000-802.010	CONTRACTUAL FORESTRY	2,230	5,000	5,725	2,500	5,000
101-463.000-806.000	CONTRACTUAL ENGINEERING	120	1,000	0	0	0
101-463.000-851.000	TELEPHONE	2,088	3,000	1,443	1,700	1,700
101-463.000-861.000	MILEAGE REIMBURSEMENT	0	200	0	150	150
101-463.000-900.000	PRINTING & PUBLISHING	65	200	273	200	200
101-463.000-908.000	DUES/FEES/PUBLICATIONS	415	500	0	500	500
101-463.000-922.000	UTILITIES	4,710	5,000	5,652	6,000	6,000
101-463.000-925.000	STREET LIGHTS	22,535	25,000	20,575	23,250	25,000
101-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	888	1,000	0	1,000	1,000
101-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	16,801	40,000	27,140	40,000	42,500
Totals for Dept 463.000-GENERAL STREETS & ROW		167,500	241,600	190,722	232,405	223,900

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 751.000: PARKS & RECREATION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET	
APPROPRIATIONS							
101-751.000-703.000	WAGES	24,001	26,000	22,083	26,000	24,500	
101-751.000-706.000	WAGES - SEASONAL	4,112	4,000	0	3,500	5,000	
101-751.000-719.000	INSURANCE BENEFITS	12,096	9,000	9,145	9,000	11,000	
101-751.000-720.000	PAYROLL TAXES	2,544	2,150	1,888	2,250	2,000	
101-751.000-721.000	MERS BENEFITS	3,081	3,750	3,157	3,750	3,500	
101-751.000-722.000	WORKERS COMPENSATION	584	625	609	610	650	
101-751.000-740.000	SUPPLIES	3,135	3,500	3,344	3,500	5,000	
101-751.000-741.000	PLANTING MATERIALS	0	600	0	600	600	
101-751.000-802.000	CONTRACTUAL	4,753	7,500	3,435	7,500	0	
101-751.000-802.007	LANDSCAPING SERVICES	6,872	5,000	3,466	7,500	8,500	
101-751.000-809.000	SAUGATUCK TWP CEMETERY MAINT	7,018	7,100	7,018	7,018	7,500	
101-751.000-900.000	PRINTING & PUBLISHING	0	0	465	500	500	
101-751.000-922.000	UTILITIES	11,182	13,000	9,694	13,000	13,000	
101-751.000-929.000	UNION REPAIRS & MAINTENANCE	9,050	2,000	0	2,000	2,000	
101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL	0	2,500	1,564	1,000	1,000	
101-751.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	15,408	20,000	10,733	16,000	16,000	
101-751.000-977.000	EQUIPMENT	20,940	1,000	0	1,000	1,500	
101-751.000-979.000	CAPITAL OUTLAY	7,357	25,000	2,000	40,000	60,000	*
Totals for Dept 751.000-PARKS & RECREATION		132,133	132,725	78,601	144,728	162,250	

* NOTES TO BUDGET: DEPARTMENT 751.000 PARKS & RECREATION
979.000 CAPITAL OUTLAY

PICKLEBALL

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 850.000: INSURANCE & BONDS

APPROPRIATIONS

101-850.000-958.000	MISCELLANEOUS	25,591	27,000	25,197	25,197	27,500
Totals for Dept 850.000-INSURANCE & BONDS		25,591	27,000	25,197	25,197	27,500

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 880.000: COMMUNITY PROMOTIONS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
APPROPRIATIONS						
101-880.000-960.000	MISCELLANEOUS	3,795	5,000	3,226	5,000	5,000
Totals for Dept 880.000-COMMUNITY PROMOTIONS		3,795	5,000	3,226	5,000	5,000

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 915.000: DEBT SERVICE

APPROPRIATIONS

101-915.000-991.000	PRINCIPAL	99,841	102,100	102,355	102,100	110,000
101-915.000-995.000	INTEREST	7,337	6,250	9,947	11,000	8,000
101-915.000-995.001	CAPITAL IMPROV. BOND INTEREST	7,018	5,805	2,575	5,805	4,500
Totals for Dept 915.000-DEBT SERVICE		114,196	114,155	114,877	118,905	122,500

Fund 101: GENERAL FUND
2015-2016 FISCAL YEAR
Dept 966.000: TRANSFERS OUT

APPROPRIATIONS

101-966.000-999.202	TRANSFER TO MAJOR STREET	155,000	141,155	140,000	140,000	175,000
101-966.000-999.203	TRANSFER TO LOCAL STREET	175,000	155,345	170,000	170,000	190,000
101-966.000-999.244	HARBOR AUTHORITY	11,000	50,000	35,000	35,000	30,000
Totals for Dept 966.000-TRANSFERS OUT		341,000	346,500	345,000	345,000	395,000

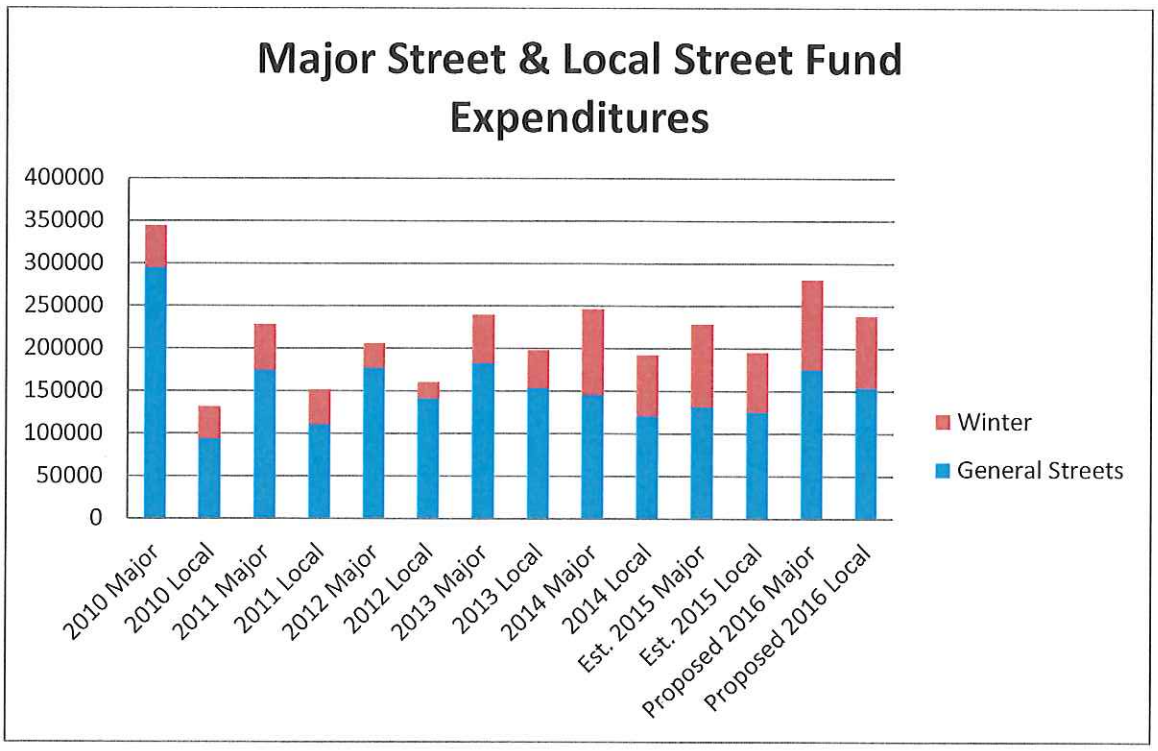
TOTAL APPROPRIATIONS	2,816,774	2,672,050	2,326,618	2,653,307	2,776,770
NET OF REVENUES/APPROPRIATIONS - FUND 101	(129,629)	2,452	245,256	56,696	0
BEGINNING FUND BALANCE	1,910,350	1,765,973	1,765,973	1,765,973	1,822,669
ENDING FUND BALANCE	1,780,721	1,768,425	2,011,229	1,822,669	1,822,669

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)
- Trail Fund/ Beach to Bayou (209)
- Schultz Park Launch Ramp Fund (509)
- Water & Sewer Fund (650)

The Major Street Fund and the Local Street Fund receive revenue 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. The revenue received from Act 51 only covers about one-third of the operating costs in each of these two funds. The rest of the expenditures are covered by a transfer from the General Fund. These two funds account for the repairs and maintenance of the city streets and sidewalks including snowplowing.



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 and its facilities. The City of Douglas received a grant for the launch ramp which requires the city to account for the monies received in a special revenue fund. The grant also states that the ramp fees need to be the same for residents and non-residents. This is why there is no season pass for this ramp like the Union St. Boat Launch.

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.

Fund 202: MAJOR STREET FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
202-000.000-546.000	STATE GRANT: ACT 51	92,770	87,600	80,203	90,000	90,000
202-000.000-546.001	SNOW REMOVAL	12,742	13,000	26,080	26,080	17,500
202-000.000-699.101	TRANSFER IN - GENERAL FUND	155,000	141,155	140,000	140,000	175,000
Totals for Dept 000.000		260,512	241,755	246,283	256,080	282,500
	TOTAL ESTIMATED REVENUES	260,512	241,755	246,283	256,080	282,500
	Dept 463.000: GENERAL STREETS & ROW					
APPROPRIATIONS						
202-463.000-703.000	WAGES	43,933	34,000	28,673	34,000	45,000
202-463.000-706.000	WAGES - SEASONAL	80	400	0	400	300
202-463.000-719.000	INSURANCE BENEFITS	17,842	15,000	14,938	15,000	20,000
202-463.000-720.000	PAYROLL TAXES	3,760	3,000	2,407	3,000	3,900
202-463.000-721.000	MERS BENEFITS	6,255	6,000	5,156	6,000	6,500
202-463.000-722.000	WORKERS COMPENSATION	2,806	3,300	3,242	3,243	2,700
202-463.000-727.000	TRAFFIC SIGNS & SERVICES	226	1,000	865	1,000	1,000
202-463.000-740.000	SUPPLIES	3,292	3,000	4,252	4,500	4,500
202-463.000-802.000	CONTRACTUAL	1,050	1,000	269	1,000	1,000
202-463.000-806.000	CONTRACTUAL ENGINEERING	2,881	7,500	19,043	21,000	8,000
202-463.000-806.002	ENGINEERING - GRANT PROJECT	0	0	1,686	2,000	0
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	47,426	57,500	12,965	20,000	62,500
202-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	15,857	20,000	12,334	20,000	20,000
Totals for Dept 463.000-GENERAL STREETS & ROW		145,408	151,700	105,830	131,143	175,400
	Dept 464.000: GENERAL STREETS WINTER & ROW					
APPROPRIATIONS						
202-464.000-703.000	WAGES	21,535	23,730	23,730	23,730	26,750
202-464.000-719.000	INSURANCE BENEFITS	8,341	8,900	8,901	8,901	12,000
202-464.000-720.000	PAYROLL TAXES	1,662	2,670	2,668	2,670	2,400
202-464.000-721.000	MERS BENEFITS	2,721	3,455	3,453	3,453	4,000
202-464.000-722.000	WORKERS COMPENSATION	944	1,090	1,091	1,091	900
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	14,918	12,500	8,359	12,500	12,500
202-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	20,090	17,500	14,884	15,000	15,000
202-464.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	30,703	20,000	30,327	30,327	32,000
Totals for Dept 464.000-GENERAL STREETS WINTER & ROW		100,914	89,845	93,413	97,672	105,550
	TOTAL APPROPRIATIONS	246,322	241,545	199,243	228,815	280,950
	NET OF REVENUES/APPROPRIATIONS - FUND 202	14,190	210	47,040	27,265	1,550
	BEGINNING FUND BALANCE	273,349	287,541	287,541	287,541	314,806
	ENDING FUND BALANCE	287,539	287,751	334,581	314,806	316,356

Fund 203: LOCAL STREETS FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
203-000.000-546.000	STATE GRANT: ACT 51	41,847	37,300	33,759	37,300	38,300
203-000.000-546.001	SNOW REMOVAL	8,752	8,500	13,254	13,254	10,000
203-000.000-699.203	TRANSFER IN-GENERAL FUND	175,000	155,345	170,000	170,000	190,000
Totals for Dept 000.000		225,599	201,145	217,013	220,554	238,300
	TOTAL ESTIMATED REVENUES	225,599	201,145	217,013	220,554	238,300
	Dept 463.000: GENERAL STREETS & ROW					
APPROPRIATIONS						
203-463.000-703.000	WAGES	34,957	30,295	26,346	31,000	34,000
203-463.000-706.000	WAGES - SEASONAL	43	500	0	500	500
203-463.000-719.000	INSURANCE BENEFITS	14,892	11,000	11,596	11,000	15,000
203-463.000-720.000	PAYROLL TAXES	2,941	2,650	2,201	2,650	3,000
203-463.000-721.000	MERS BENEFITS	5,190	5,500	4,604	5,500	5,000
203-463.000-722.000	WORKERS COMPENSATION	2,245	2,600	2,594	2,594	2,110
203-463.000-727.000	TRAFFIC SIGNS & SERVICES	40	500	0	400	400
203-463.000-740.000	SUPPLIES	1,021	2,000	3,221	4,000	4,000
203-463.000-806.000	CONTRACTUAL ENGINEERING	2,800	7,500	1,268	7,500	7,500
203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	44,263	57,500	9,802	40,000	62,500
203-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	12,302	20,000	12,533	20,000	20,000
Totals for Dept 463.000-GENERAL STREETS & ROW		120,694	140,045	74,165	125,144	154,010
	Dept 464.000: GENERAL STREETS WINTER & ROW					
APPROPRIATIONS						
203-464.000-703.000	WAGES	22,366	19,350	19,302	19,302	26,000
203-464.000-719.000	INSURANCE BENEFITS	8,462	7,400	7,381	7,400	12,000
203-464.000-720.000	PAYROLL TAXES	1,724	2,200	2,142	2,150	2,350
203-464.000-721.000	MERS BENEFITS	2,524	2,750	2,755	2,755	4,000
203-464.000-722.000	WORKERS COMPENSATION	842	1,000	973	973	800
203-464.000-740.000	SUPPLIES	0	500	0	200	300
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	7,135	10,000	8,108	11,000	11,000
203-464.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	28,699	17,500	26,066	26,500	27,500
Totals for Dept 464.000-GENERAL STREETS WINTER & ROW		71,752	60,700	66,727	70,280	83,950
	TOTAL APPROPRIATIONS	192,446	200,745	140,892	195,424	237,960
	NET OF REVENUES/APPROPRIATIONS - FUND 203	33,153	400	76,121	25,130	340
	BEGINNING FUND BALANCE	114,323	147,477	147,477	147,477	172,607
	ENDING FUND BALANCE	147,476	147,877	223,598	172,607	172,947

CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES
FOR THE PERIOD OF 10/2015 - 9/2016

ERFD Revenue Estimate of 02/09/15.
Includes Local Road Program

$357,979,468
NET DISTRIBUTION
CITIES AND VILLAGES

$268,484,601
75% TO MAJOR STREETS

$161,090,761	/	5,091,876	=	$31.64
60% ON POPULATION		POPULATION AS OF	12/31/14	PER CAPITA
$107,393,840	/	11,756.888	=	$9,135
40% ON MILEAGE		E.M.M. MILEAGE AS OF	12/31/14	PER MILE

$89,494,867
25% TO LOCAL STREETS

$53,696,920	/	5,091,876	=	$10.55
60% ON POPULATION		POPULATION AS OF	12/31/14	PER CAPITA
$35,797,947	/	14,906.14	=	$2,402
40% ON MILEAGE		LOCAL MILEAGE AS OF	12/31/14	PER MILE

POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

1.0 for population of 2,000 or less.
1.1 for population from 2,001 to 10,000.
1.2 for population from 10,001 to 20,000.
1.3 for population from 20,001 to 30,000.
1.4 for population from 30,001 to 40,000.
1.5 for population from 40,001 to 50,000.
1.6 for population from 50,001 to 65,000.
1.7 for population from 65,001 to 80,000.
1.8 for population from 80,001 to 95,000.
1.9 for population from 95,001 to 160,000.
2.0 for population from 160,001 to 320,000.
Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

* NOTE: 25,000 and over receive monies for trunkline.

ESTIMATING FORMAT

	FACTOR	UNITS		PF		UNIT VALUE		SHARE
MAJOR STREETS:	POPULATION	1,232			x	$31.64	=	$38,977
	MAJOR MILES	5.60	x	1.0	x	$9,135	=	$51,153
	* 2 x TRUNKLINE MILES		x		x	$9,135	=	$0
LOCAL STREETS:	POPULATION	1,232			x	$10.55	=	$12,992
	LOCAL MILES	10.57			x	$2,402	=	$25,384
						TOTAL SHARE		$128,507

Fund 209: TRAIL FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
209-000.000-674.000	DONATIONS	12,841	3,000	700	700	1,000
Totals for Dept 000.000		12,841	3,000	700	700	1,000
	TOTAL ESTIMATED REVENUES	12,841	3,000	700	700	1,000
	Dept 751.000: PARKS & RECREATION					
APPROPRIATIONS						
209-751.000-802.000	CONTRACTUAL	0	3,500	0	0	1,000
Totals for Dept 751.000-PARKS & RECREATION		0	3,500	0	0	1,000
	TOTAL APPROPRIATIONS	0	3,500	0	0	1,000
	NET OF REVENUES/APPROPRIATIONS - FUND 209	12,841	(500)	700	700	0
	BEGINNING FUND BALANCE	0	12,841	12,841	12,841	13,541
	ENDING FUND BALANCE	12,841	12,341	13,541	13,541	13,541

Fund 509: SCHULTZ PARK LAUNCH RAMP
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
509-000.000-476.000	LAUNCH FEES	6,795	10,000	5,954	7,500	9,500
509-000.000-664.000	INTEREST INCOME	250	250	250	250	500
Totals for Dept 000.000		7,045	10,250	6,204	7,750	10,000
	TOTAL ESTIMATED REVENUES	7,045	10,250	6,204	7,750	10,000
	Dept 750.000: LAUNCH RAMPS					
APPROPRIATIONS						
509-750.000-703.000	WAGES	1,662	1,500	1,620	1,750	2,250
509-750.000-719.000	INSURANCE BENEFITS	397	400	772	772	1,000
509-750.000-720.000	PAYROLL TAXES	127	150	140	150	200
509-750.000-721.000	MERS BENEFITS	438	350	226	350	400
509-750.000-741.100	BUOYS	12,732	0	0	0	0
509-750.000-922.000	UTILITIES	416	750	166	300	600
509-750.000-930.000	REPAIRS & MAINTENANCE: GENERAL	195	500	113	250	250
509-750.000-961.000	MISCELLANEOUS	195	200	390	400	500
Totals for Dept 750.000-LAUNCH RAMPS		16,162	3,850	3,427	3,972	5,200
	Dept 966.000: TRANSFERS OUT					
APPROPRIATIONS						
509-966.000-999.101	TRANSFER TO GEN FUND-ADMIN OVH	2,000	2,000	2,000	2,000	2,000
509-966.000-999.102	TRANSFER OUT-GENERAL FUND PARKS	2,500	2,500	2,500	2,500	2,500
Totals for Dept 966.000-TRANSFERS OUT		4,500	4,500	4,500	4,500	4,500
	TOTAL APPROPRIATIONS	20,662	8,350	7,927	8,472	9,700
	NET OF REVENUES/APPROPRIATIONS - FUND 509	(13,617)	1,900	(1,723)	(722)	300
	BEGINNING FUND BALANCE	57,054	43,437	43,437	43,437	42,715
	ENDING FUND BALANCE	43,437	45,337	41,714	42,715	43,015

BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 650: WATER & SEWER FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
650-000.000-601.000	CONNECTION FEES, SEWER	27,500	15,000	32,500	35,000	32,500
650-000.000-602.000	CONNECTION FEES, WATER	22,000	12,000	22,500	24,500	22,500
650-000.000-664.000	INTEREST INCOME	310	200	175	200	200
Totals for Dept 000.000		49,810	27,200	55,175	59,700	55,200
	TOTAL ESTIMATED REVENUES	49,810	27,200	55,175	59,700	55,200

Dept 000.000

APPROPRIATIONS						
650-000.000-932.000	REPAIRS	1,221	7,500	0	7,500	5,000
Totals for Dept 000.000		1,221	7,500	0	7,500	5,000
	TOTAL APPROPRIATIONS	1,221	7,500	0	7,500	5,000
	NET OF REVENUES/APPROPRIATIONS - FUND 650	48,589	19,700	55,175	52,200	50,200
	BEGINNING FUND BALANCE	272,322	320,912	320,912	320,912	373,112
	ENDING FUND BALANCE	320,911	340,612	376,087	373,112	423,312

Other Funds

Internal Service Funds

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 with a five year Capital & Equipment Purchasing Plan. 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 are accounted for with a full accrual basis.

For the 2015-2016 fiscal budget the City has budgeted $45,000 for the purchase of a new leaf vacuum with dump box. Also, the City has budgeted to purchase a new snow blower. As part of the five year capital equipment plan the City budgeted reserving $40,000 in 2015-2016, $40,000 in 2016-2017 and $40,000 in 2017-2018 for the purchase of this new plow truck in the fiscal year 2018-2019.

Fund 660: EQUIPMENT RENTAL FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
660-000.000-664.000	INTEREST INCOME	1,000	1,000	1,000	1,000	1,000
660-000.000-673.000	SALE OF EQUIPMENT	0	0	11,680	11,680	16,700
660-000.000-679.000	REIMBUR: MAJ & LOC ST-EQ RENT	87,561	77,500	81,260	97,000	98,000
660-000.000-679.101	EQUIP REINBURSE-GENERAL FUND	37,830	70,000	41,092	63,500	66,000
Totals for Dept 000.000		126,391	148,500	135,032	173,180	181,700
	TOTAL ESTIMATED REVENUES	126,391	148,500	135,032	173,180	181,700
	Dept 902.000: DPW EQUIPMENT PURCHASES					
APPROPRIATIONS						
660-902.000-979.000	CAPITAL OUTLAY	1,990	160,000	160,382	160,382	52,600
660-902.000-996.000	DEPRECIATION EXPENSE	45,747	60,000	0	55,000	55,000
Totals for Dept 902.000-DPW EQUIPMENT PURCHASES		47,737	220,000	160,382	215,382	107,600
	Dept 903.000: EQUIP. REPAIRS & MAINTENANCE					
APPROPRIATIONS						
660-903.000-860.000	GAS & OIL	20,923	20,000	15,093	18,000	21,000
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS	8,238	7,500	10,504	13,000	13,000
Totals for Dept 903.000-EQUIP. REPAIRS & MAINTENANCE		29,161	27,500	25,597	31,000	34,000
	TOTAL APPROPRIATIONS	76,898	247,500	185,979	246,382	141,600
	NET OF REVENUES/APPROPRIATIONS - FUND 660	49,493	(99,000)	(50,947)	(73,202)	40,100
	BEGINNING FUND BALANCE	282,950	332,443	332,443	332,443	259,241
	ENDING FUND BALANCE	332,443	233,443	281,496	259,241	299,341

DPW Equipment needs 2015 - 2020

	Items	Cost	Reserve	Replaces
		2015-16		
Intl Workstar 7400	Dump Truck (Diesel) Scraper & Salter	$ 40,000	$ 40,000	
	Leaf Vacuum with Dumpbox	$ 44,300		2009 ODB Leaf Vacuum
	Snowblower	$ 5,800		
	Hot Pressure Washer	$ 2,500		2008 Brute Power Washer
		$ 92,600		
		2016-17		
Intl Workstar 7400	Dump Truck (Diesel) Scraper & Salter	$ 40,000	$ 80,000	
	Chevy 3/4 Ton 4x4 Pickup/Boss Plow	$ 28,000		2006 Chevy 3/4 Ton 4x4 Pickup/Boss Plow
	Chevy ½ ton Pickup WT	$ 20,000		2002 Chevrolet Pickup
	Landscape Trailer	$ 3,500		1998 Snowmoble Trailer
		$ 91,500		
		2017-18		
Intl Workstar 7400	Dump Truck (Diesel) Scraper & Salter	$ 40,000	$ 120,000	
	Wheeloader With Grapple	$ 80,000		2009 Volvo Wheeloader
		$ 120,000		
		2018-19		
Intl Workstar 7400	Dump Truck (Diesel) Scraper & Salter	$ 35,000	$ 140,000	2008 Int Workstar with Snow Plow Equip
	2-Ton Asphalt Reycler	$ 10,500		Falcon 1-Ton Asphalt Reycler
	Ford F350 Dump box	$ 38,000		2008 Ford F350 Dump box and plow
		$ 83,500		
		2019-20		
Intl Workstar 7400	Dump Truck (Diesel) Scraper & Salter	$ 40,000	$ 40,000	
	Zero-turn mower with bagger	$ 15,000		2008 Toro Z550 zero turn mower
		$ 55,000		

Component Units

Downtown Development Authority (225)

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.

Harbor Authority (244)

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.

Fund 225: DDA FUND
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
225-000.000-417.000	TAX INCREMENT RECAPTURE	21,477	21,885	21,885	21,885	20,240
225-000.000-450.001	DOWNTOWN MERCHANT CONTRIBUTIONS	1,000	0	0	0	0
225-000.000-588.002	SOCIALS DONATIONS	19,298	14,500	11,786	11,786	14,500
225-000.000-634.000	OKTOBERFEST	500	0	0	0	0
225-000.000-634.001	HALLOWEEN SALES	0	0	0	0	10,000
225-000.000-664.000	INTEREST INCOME	250	250	250	250	250
Totals for Dept 000.000		42,525	36,635	33,921	33,921	44,990
	TOTAL ESTIMATED REVENUES	42,525	36,635	33,921	33,921	44,990
	Dept 728.000: DOWNTOWN DEVELOPMENT AUTHORITY					
APPROPRIATIONS						
225-728.000-725.003	DDA ADMINISTRATION	228	400	100	100	400
225-728.000-726.000	EXPENSES	123	0	253	253	0
225-728.000-726.002	SOCIALS	16,938	14,000	14,392	14,392	14,500
225-728.000-726.006	PROMOTIONS/MARKETING	10,873	0	724	800	0
225-728.000-726.013	OKTOBERFEST	346	0	0	0	0
225-728.000-726.020	PROMOTIONS/EVENTS	2,382	7,500	6,791	7,500	3,500
225-728.000-726.021	PROMOTIONS/ MERCHANTS	2,474	5,500	6,087	6,087	8,045
225-728.000-731.000	HALLOWEEN EVENTS	0	0	0	0	10,000
225-728.000-802.000	CONTRACTUAL	402	700	0	0	500
225-728.000-862.000	RECORDING CLERK	0	0	100	100	0
225-728.000-979.000	CAPITAL OUTLAY	0	4,158	0	0	4,000
Totals for Dept 728.000-DOWNTOWN DEVELOPMENT AUTHORITY		33,766	32,258	28,447	29,232	40,945
	Dept 966.000: TRANSFERS OUT					
APPROPRIATIONS						
225-966.000-999.101	TRANSFER TO GEN FUND-ADMIN OVH	4,200	4,377	4,377	4,377	4,045
Totals for Dept 966.000-TRANSFERS OUT		4,200	4,377	4,377	4,377	4,045
	TOTAL APPROPRIATIONS	37,966	36,635	32,824	33,609	44,990
	NET OF REVENUES/APPROPRIATIONS - FUND 225	4,559	0	1,097	312	0
	BEGINNING FUND BALANCE	64,464	67,247	67,247	67,247	67,559
	ENDING FUND BALANCE	69,023	67,247	68,344	67,559	67,559

Fund 244: HARBOR AUTHORITY
2015-2016 FISCAL YEAR
Dept 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 AMENDED BUDGET	2014-15 ACTIVITY 06/30/2015	2014-15 PROJECTED ACTIVITY	2015-16 REQUESTED BUDGET
ESTIMATED REVENUES						
244-000.000-657.244	SAUGATUCK CONTRIBUTION HARBOR	6,856	50,000	0	0	0
244-000.000-699.244	TRANSFER IN FROM GF	11,000	50,000	35,000	35,000	30,000
Totals for Dept 000.000		17,856	100,000	35,000	35,000	30,000
	TOTAL ESTIMATED REVENUES	17,856	100,000	35,000	35,000	30,000
	Dept 790.000: HARBOR					
APPROPRIATIONS						
244-790.000-740.000	SUPPLIES	459	0	183	183	250
244-790.000-806.000	CONTRACTUAL ENGINEERING	15,720	98,200	16,175	24,000	25,000
244-790.000-861.000	MILEAGE REIMBURSEMENT	118	500	23	250	250
244-790.000-862.000	RECORDING CLERK	1,100	1,200	800	1,200	1,200
244-790.000-864.000	POSTAGE	0	50	0	50	50
244-790.000-900.000	PRINTING & PUBLISHING	46	50	0	50	50
Totals for Dept 790.000-HARBOR		17,443	100,000	17,181	25,733	26,800
	TOTAL APPROPRIATIONS	17,443	100,000	17,181	25,733	26,800
	NET OF REVENUES/APPROPRIATIONS - FUND 244	413	0	17,819	9,267	3,200
	BEGINNING FUND BALANCE	7,196	7,609	7,609	7,609	16,876
	ENDING FUND BALANCE	7,609	7,609	25,428	16,876	20,076

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 are usually made for fixed amounts and are typically granted for a one-year period.

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 tests whether transactions have been legally performed; Identifies areas of possible improvements in accounting practices and procedures; Ascertains whether transactions have been recorded accurately and consistently;

and Ascertains the stewardship of officials responsible for governmental resources.

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 (typically a 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.

Budgeted Funds: Funds that are planned for certain uses. The budget document that is submitted for Council approval is composed of budgeted funds.

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.

CAFR: Abbreviation for Comprehensive Annual Financial Report. This is prepared at the end of the fiscal year.

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: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

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 often 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 governmental 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 become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, 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: A legally authorized funding transfer between funds in which one fund is responsible for the initial receipt and the other fund is responsible for the actual disbursement.

Trust and Agency 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.