CITY OF THE VILLAGE OF DOUGLAS

ANNUAL BUDGET
For the Fiscal Year Ending June 30, 2017

July 1, 2016

Table of Contents

Message from City Manager 1

Community & Government
- About Douglas 2
- History 2
- Cityhood 3
- Community Profile 4
- Organizational Chart 5
- Personnel & Council Summary 6
- General Demographic Statistics 8

Budgeting Policies & Procedures
- A Reader's Guide to Budgeting 10
- Budgeting Procedures 14
- Building the Proposed Budget 15

Overview of Financial Data
- Revenue 17
- Expenditures 20
- Budget Summary 21
- Rainy Day Funds 24
- Fund Balance Summary 28

General Fund
- Departments 29
- General Fund Graphs 35
- General Fund Budget 38

Special Revenue Funds
Special Revenue Funds Overview 54
Major Street Fund Budget 56
Local Street Fund Budget 58
Trail/ Beach to Bayou Fund 61
Schultz Park Fund Budget 63
Water & Sewer Fund Budget 64

Other Funds
Equipment Rental Fund Budget 66
DDA Fund 68
Harbor Authority Fund 69

Glossary of Budget and Finance Terms 70

July 1, 2016

Honorable Mayor Wiley and City Councilpersons:

As City Manager, it is my responsibility to submit a proposed budget for fiscal year (FY) 2016-2017 (July 1, 2016 to June 30, 2017) 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 2016-2017.

Over the past several 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:

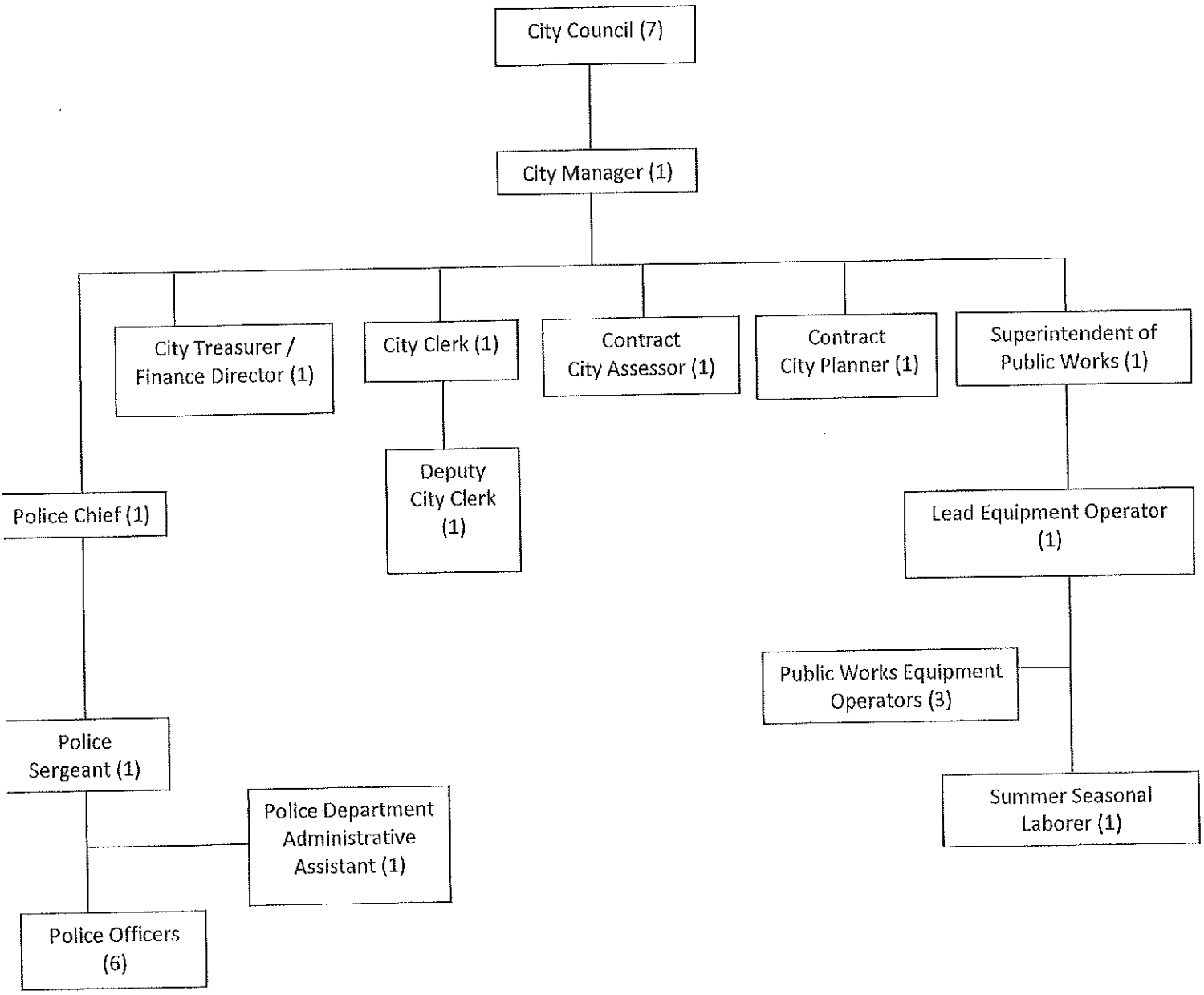
- Adopting City ordinances
- Appointing members to boards, committee and commissions
- Approving the City budget based on income generated by property taxes and other Income sources.

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 Mary Whiteford
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 2016 SEV	$189,384,400
Total 2016 Taxable Value	$142,166,694
Number of Homes	907
Average Home Value	$352,469
2016 City Millage	13.0818
School District	Saugatuck Public Schools
Registered Voters	1,011
Full-time Employees	19

Organizational Chart



Personnel & Council Summary

City Council

Mayor: Jim Wiley	Term Ending: Nov. 2016
Mayor Pro Tem: Greg Harvath	Term Ending: Nov. 2017
Councilperson: Bill Japinga	Term Ending: Nov. 2016
Councilperson: Neal Seabert	Term Ending: Nov. 2016
Councilperson: Lisa Greenwood	Term Ending: Nov. 2017
Councilperson: Kathryn Mooradian	Term Ending: Nov. 2017
Councilperson: Gerald Schmidt	Term Ending: Nov. 2016

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
City Planner/ Economic Development: Lisa Imus	Started: September 2015
Deputy Clerk: Pam Aalderink	Started: July 2009
Contracted Assessor: Kelley Ziesemer	Started: July 2006

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 Officer: Jon Bender	Started July 2015
Police Dept. Admin. Assistant: Ashley Bell	Started July 2015

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.

Overview of Financial Data

Revenue

Property Taxes

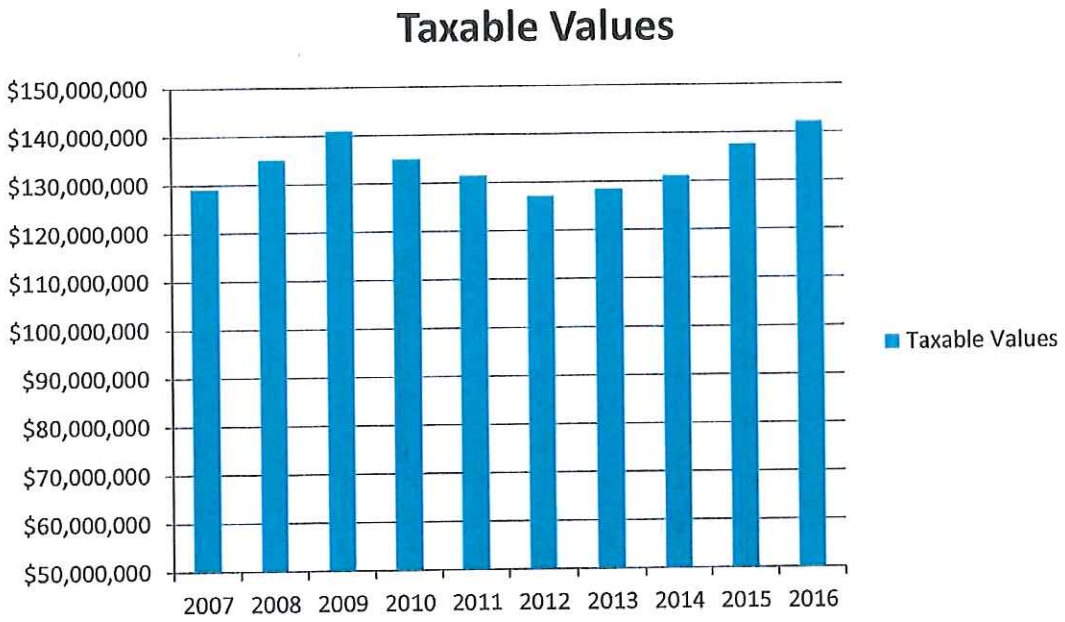
Property taxes are the largest source of revenue for the City accounting for about two-thirds of the City's entire Revenue. This revenue is dependent upon two variables – taxable value and millage rates. The taxable value is determined by the City Assessor and the millage rate is set by the City Council.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

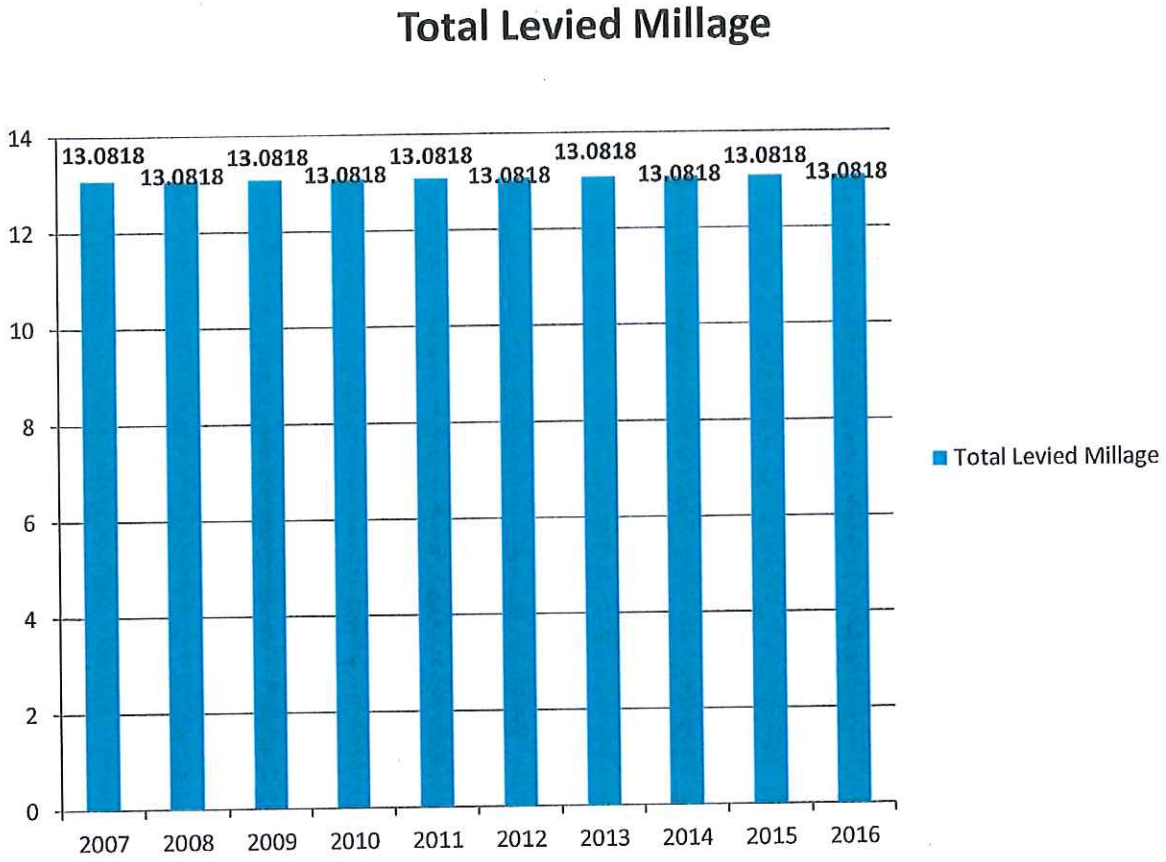
In the 2016 tax year, the inflation rate for assessment purposes is 0.3%. Additionally, 2013 was the first year the taxable value increases after three consecutive years that the City has seen a decrease in overall taxable value due to the housing and economic downturns. For 2016 the City's Taxable Value increased for the fourth consecutive year from $137,577,896 to $142,166,694 and finally reached over 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 residential 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.



Other Sources of Revenue

While property taxes are the major source of revenue for the City (65% 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. Street funds come to the City from the Michigan Department of Transportation and they are based upon formulas prescribed by Public Act 51 which is included in this budget document on page 60.

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 $20,000 for operating the Police Department.

Expenditures

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

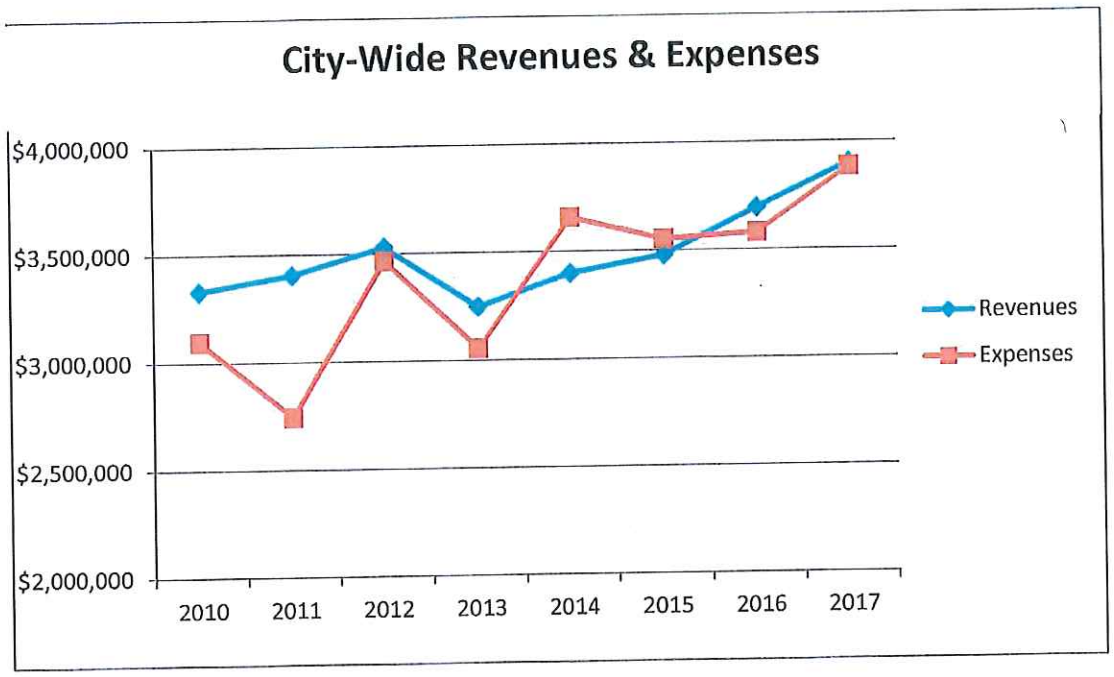
- Contracted services such as lawyers, auditors, city planner, engineers, landscaping and lawn mowing, assessing and other professional services as needed
- Personnel Costs, which include wages, salaries, payroll taxes, pension contributions, health, dental, life and disability insurance and annual police 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 2016-2017

	Amended Budget 15/16	Estimated 15/16 Activity	Proposed Budget 16/17	% Incr./ (Decr.) Amended 15/16>16/17	% Incr./ (Decr.) Estimated 15/16>16/17
GENERAL FUND					
Legislative	$ 15,725	$ 14,275	$ 16,225	3.18%	13.66%
Manager	$ 130,200	$ 130,200	$ 141,025	8.31%	8.31%
Assessing	$ 49,140	$ 48,800	$ 49,970	1.69%	2.40%
Election	$ 13,150	$ 5,066	$ 9,350	-28.90%	84.56%
Attorney	$ 25,000	$ 30,000	$ 30,000	20.00%	0.00%
Auditor	$ 13,000	$ 15,300	$ 16,500	26.92%	7.84%
Clerk/Treasurer	$ 327,980	$ 326,732	$ 300,100	-8.50%	-8.15%
Building & Grounds	$ 94,850	$ 99,600	$ 89,050	-6.11%	-10.59%
Police	$ 1,037,625	$ 1,005,822	$ 1,292,750	24.59%	28.53%
Planning & Zoning	$ 211,200	$ 221,850	$ 207,315	-1.84%	-6.55%
Street & Right of Way	$ 254,400	$ 278,850	$ 261,227	2.68%	-6.32%
Parks & Recreation	$ 176,000	$ 171,373	$ 197,200	12.05%	15.07%
Insurance Bonds	$ 27,500	$ 24,851	$ 27,500	0.00%	10.66%
Community Promotions	$ 5,000	$ 5,000	$ 5,000	0.00%	0.00%
Debt Service	$ 122,500	$ 122,350	$ 92,788	-24.25%	-24.16%
Transfers Out	$ 395,000	$ 395,000	$ 354,800	-10.18%	-10.18%
TOTAL GENERAL FUND	$ 2,898,270	$ 2,895,069	$ 3,090,800	6.64%	6.76%
Less: Transfers Out	$ (395,000)	$ (395,000)	$ (354,800)		
** TOTAL EXPENDITURES	$ 2,503,270	$ 2,500,069	$ 2,736,000	9.30%	9.44%
Revenue/Transfers In	$ 2,898,270	$ 2,829,549	$ 3,090,800	6.64%	9.23%
Less: Transfers In	$ (130,045)	$ (8,545)	$ (129,980)	-0.05%	1421.12%
** TOTAL REVENUES	$ 2,768,225	$ 2,821,004	$ 2,960,820	6.96%	4.96%
Surplus/(Deficit)	$ -	$ (65,520)	$ -		
MAJOR STREET FUND EXPENSES	$ 324,500	$ 252,487	$ 275,720	-15.03%	9.20%
Revenue/Transfers In	$ 326,050	$ 296,443	$ 277,500	-14.89%	-6.39%
Surplus/(Deficit)	$ 1,550	$ 43,956	$ 1,780		
LOCAL STREET FUND EXPENSES	$ 276,160	$ 209,400	$ 235,925	-14.57%	12.67%
Revenue/Transfer In	$ 276,500	$ 246,159	$ 237,050	-14.27%	-3.70%
Surplus/(Deficit)	$ 340	$ 36,759	$ 1,125		

	Amended Budget 15/16	Estimated 15/16 Activity	Proposed Budget 16/17	% Incr./ (Decr.) Amended 15/16>16/17	% Incr./ (Decr.) Estimated 15/16>16/17
TRAIL FUND EXPENSES	$ 1,000	$ -	$ 13,500	1250.00%	N/A
Revenue/ Transfer In	$ 1,000	$ 150	$ -	-100.00%	-100.00%
Surplus/(Deficit)	$ -	$ 150	$ (13,500)	N/A	-9100.00%
DDA FUND EXPENSES	$ 44,990	$ 42,363	$ 46,250	2.80%	9.18%
Revenue/Transfer In	$ 44,990	$ 43,265	$ 46,250	2.80%	6.90%
Surplus/(Deficit)	$ -	$ 902	$ -		
HARBOR AUTH. FUND EXPENSES	$ 26,800	$ 33,750	$ 25,000	-6.72%	-25.93%
Revenue/Transfer In	$ 30,000	$ 37,500	$ 25,300	-15.67%	-32.53%
Surplus/(Deficit)	$ 3,200	$ 3,750	$ 300		
SCHULTZ PARK FUND EXPENSES	$ 9,700	$ 8,200	$ 10,075	3.87%	22.87%
Revenue/Transfer In	$ 10,000	$ 11,000	$ 11,500	15.00%	4.55%
Surplus/(Deficit)	$ 300	$ 2,800	$ 1,425		
WATER & SEWER FUND EXPENSES	$ 5,000	$ 3,936	$ 20,000	300.00%	408.13%
Revenue/Transfers In	$ 55,200	$ 54,200	$ 45,200	-18.12%	-16.61%
Surplus/(Deficit)	$ 50,200	$ 50,264	$ 25,200		
EQUIP. RENTAL FUND EXPENSES	$ 141,600	$ 136,470	$ 166,500	17.58%	22.00%
Revenue/Transfers In	$ 181,700	$ 177,500	$ 166,500	-8.37%	-6.20%
Surplus/(Deficit)	$ 40,100	$ 41,030	$ -		
TOTAL EXPENDITURES ALL FUNDS	$ 3,728,020	$ 3,581,675	$ 3,883,770	4.18%	8.43%
TOTAL REVENUES ALL FUNDS	$ 3,823,710	$ 3,695,766	$ 3,900,100	2.00%	5.53%
SURPLUS/(DECIFIT) ALL FUNDS	$ 95,690	$ 114,091	$ 16,330		

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 budgeted 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. These purchases brought the City's budgeted expenditures above the budgeted revenues.

For the 2016-2017 fiscal year the City of Douglas budgeted for the construction of a dog park and storage shed 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 consultant for the Harbor Authority.

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.

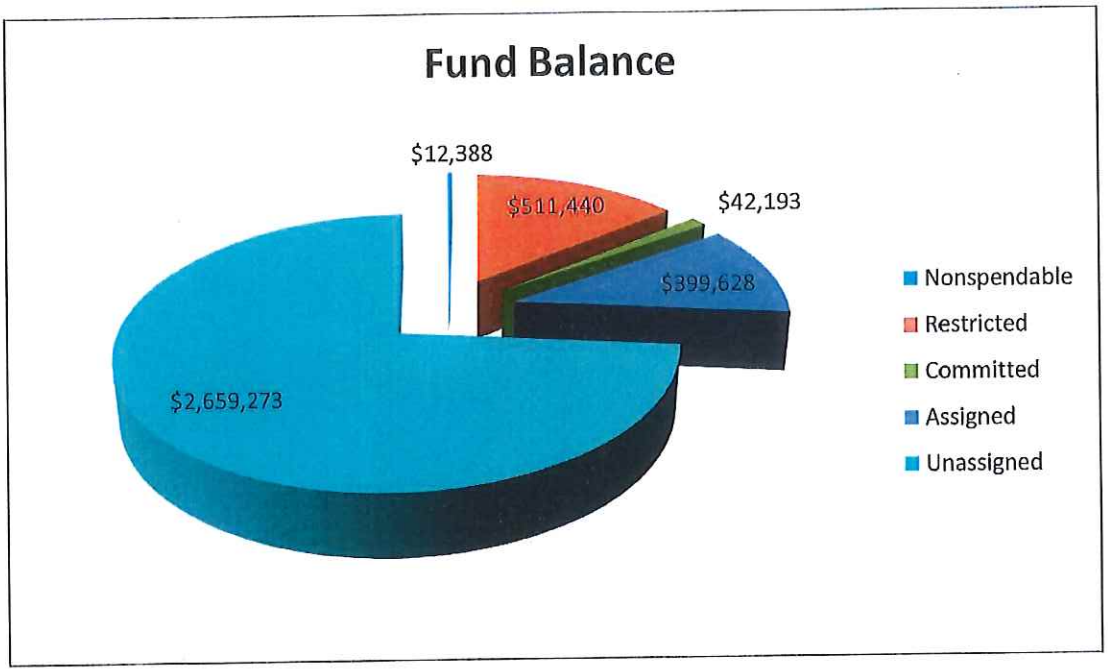
- Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

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 6/30/2015



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 2016-2017

	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 6/30/15	**$ 2,727,345**	**$ 299,943**	**$ 199,555**	**$ 13,541**	**$ 66,202**	**$ 7,934**	**$ 42,194**	**$ 399,627**	**$ 374,675**
Est. Revenues/Transfers In FY 2015-2016	$ 2,829,549	$ 296,443	$ 246,159	$ 150	$ 43,265	$ 37,500	$ 11,000	$ 54,200	$ 177,500
Est. Expenditures/Transfers Out FY 2015-2016	$ 2,895,069	$ 252,487	$ 209,400	$ -	$ 42,363	$ 33,750	$ 8,200	$ 3,936	$ 136,470
Est. Surplus/(Deficit)	$ (65,520)	$ 43,956	$ 36,759	$ 150	$ 902	$ 3,750	$ 2,800	$ 50,264	$ 41,030
Projected Fund Balance 6/30/16	**$ 2,661,825**	**$ 343,899**	**$ 236,314**	**$ 13,691**	**$ 67,104**	**$ 11,684**	**$ 44,994**	**$ 449,891**	**$ 415,705**
Budgeted Revenues/ Transfers In FY 2016-2017	$ 3,090,800	$ 277,500	$ 237,050	$ -	$ 46,250	$ 25,300	$ 11,500	$ 45,200	$ 166,500
Budgeted Expend./Transfers Out FY 2016-2017	$ 3,090,800	$ 275,720	$ 235,925	$ 13,500	$ 46,250	$ 25,000	$ 10,075	$ 20,000	$ 166,500
Est. Surplus/(Deficit)	$ -	$ 1,780	$ 1,125	$ (13,500)	$ -	$ 300	$ 1,425	$ 25,200	$ -
Projected Fund Balance 6/30/17	**$ 2,661,825**	**$ 345,679**	**$ 237,439**	**$ 191**	**$ 67,104**	**$ 11,984**	**$ 46,419**	**$ 475,091**	**$ 415,705**

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, newspaper publishing 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, and 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 $2,500 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 3rd 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, marina study, construct a dog park at Schultz Park, new playground equipment for Schultz Park and a storage garage 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)

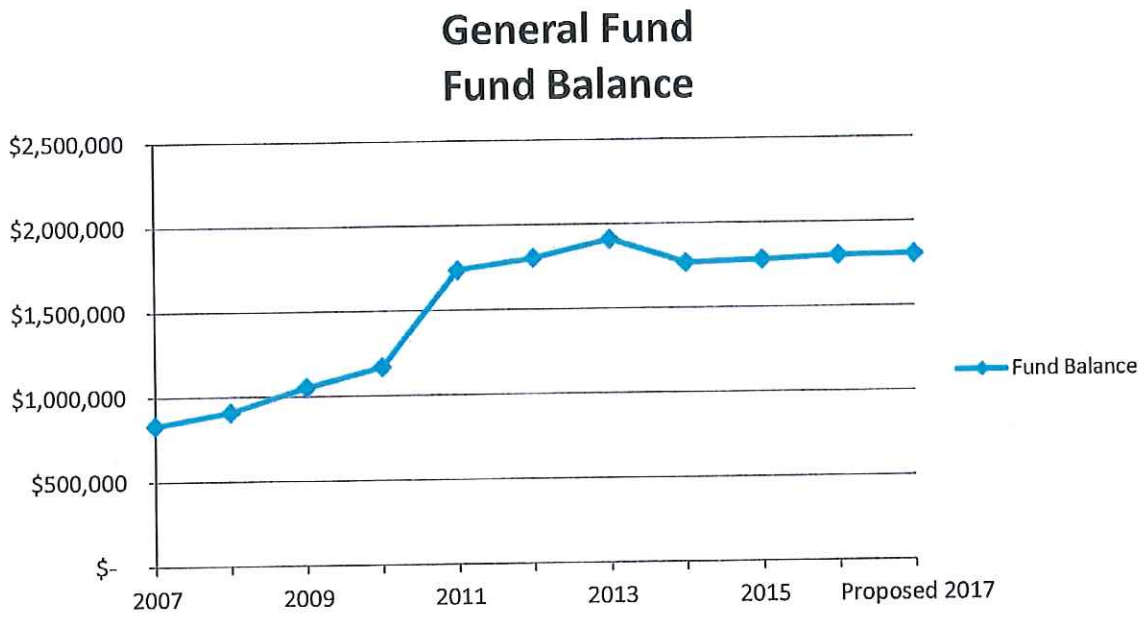
Community Promotions account for expenditures pertaining to local organizations to support the community in promoting all that different events around the City and Tri-community area. These local organizations and events include the Douglas Dutchers, The Firework Fund and the Saugatuck-Douglas Garden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

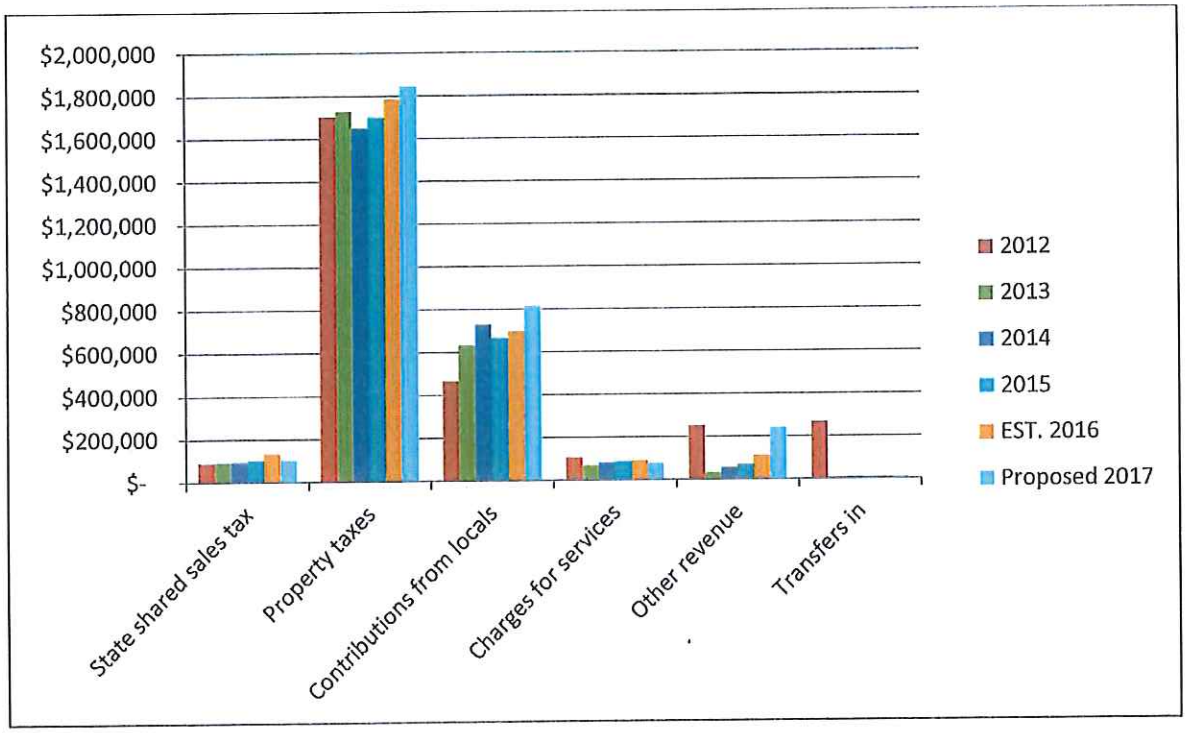


City of the Village of Douglas Fund Balance Policy

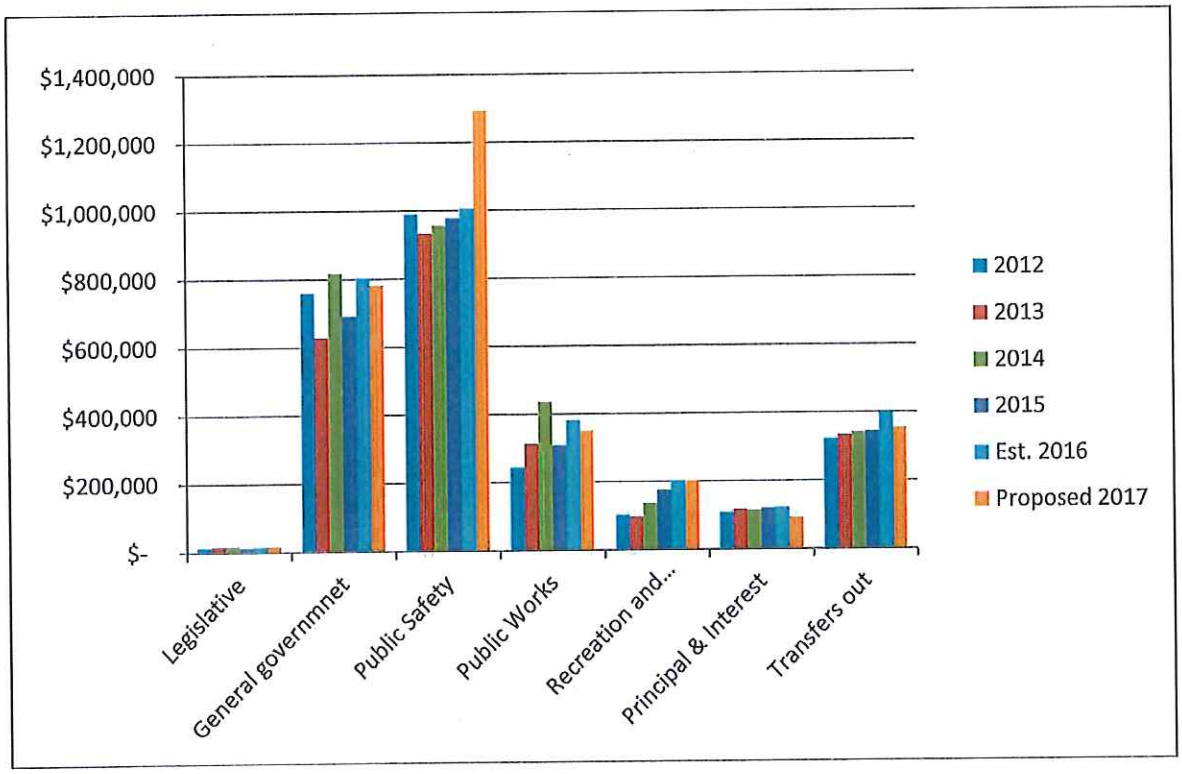
The City of the Village of Douglas's policy is to keep a minimum of 25% of General Fund operating expenditures in the General Fund fund balance as adopted by City Council. The Government Finance Officers Association (GFOA) recommends a minimum reserve of 15% in fund balance. Additional fund balance may, at times, be designated by City council for specific purposes such as capital projects.

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. The City is planning on making a $263,000 payment in fiscal year 16-17 towards the unfunded liability in the MERS Pension System.

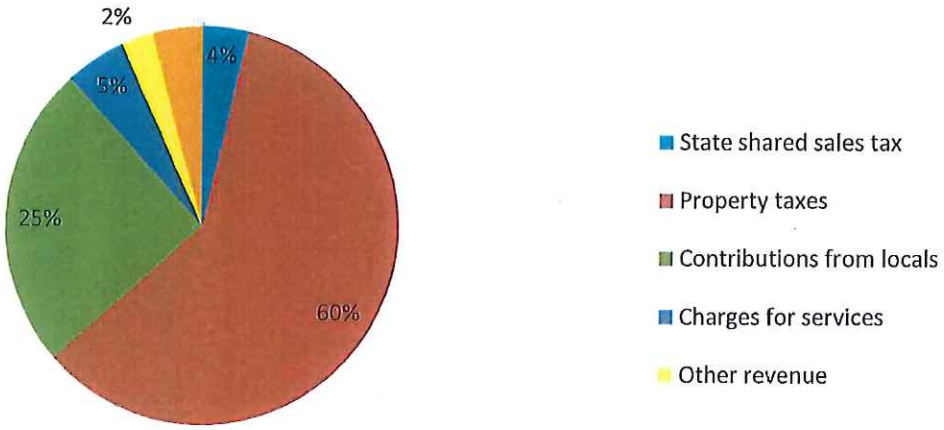
General Fund Revenues



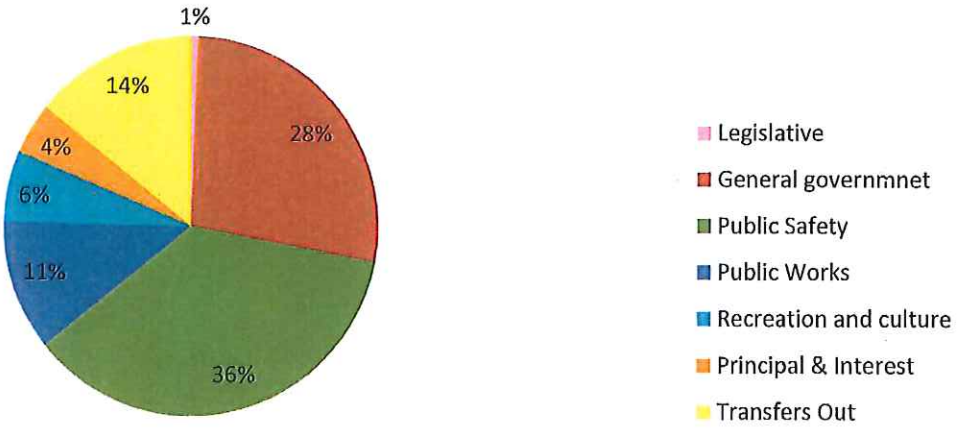
General Fund Expenditures



General Fund
2016-2017 Revenues and Other Sources



General Fund
2015-2016 Expenditures and Other Uses



06/15/2016

BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS
Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 000.000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
101-000.000-402.000	CURRENT REAL PROPERTY TAX	1,651,737	1,700,598	1,785,000	1,784,900	1,784,900	1,845,000	
101-000.000-424.000	MOBILE HOME TAX	545	711	500	383	500	500	
101-000.000-437.000	INDUSTRIAL FACILITIES TAX	1,246	0	0	0	0	0	
101-000.000-446.000	INTEREST & PENALTIES: DELQ TAX	4,543	6,284	4,000	4,875	4,875	4,000	
101-000.000-447.000	TAX COLLECTION FEES	60,025	68,162	70,500	71,046	70,935	72,000	
101-000.000-450.000	BUSINESS LICENSE FEES	1,560	1,625	1,500	1,415	1,550	1,500	
101-000.000-451.000	CATV FRANCHISE FEES	10,718	12,077	12,800	12,827	12,827	12,000	
101-000.000-452.000	METRO ACT	5,635	0	5,850	5,897	5,897	5,000	
101-000.000-478.000	BUILDING FEES	51,233	52,922	60,000	50,414	60,000	65,000	
101-000.000-478.001	ROAD CUT FEES	0	100	100	100	0	0	
101-000.000-478.002	PLANNING & ZONING FEES	3,235	4,400	3,500	4,070	3,590	4,000	
101-000.000-478.003	RENTAL INSPECTION FEE	1,080	1,170	1,000	1,275	1,035	1,000	
101-000.000-480.000	DPW- RESIDENT SERVICES	1,765	0	250	0	0	0	
101-000.000-545.000	LAW ENFORCEMENT TRAINING	744	790	5,000	5,021	5,021	3,000	
101-000.000-547.000	GRANTS: HWYS & STREETS(CO.)	116,517	120,551	115,000	131,486	115,000	115,000	
101-000.000-574.000	STATE REVENUE: SALES TAX	94,496	101,078	122,500	116,100	134,000	101,000	*
101-000.000-579.000	STATE REVENUE: LIQUOR LICENSE	5,790	6,299	6,600	6,692	6,692	5,500	
101-000.000-603.000	POLICE ADMINISTRATION FEE	35,000	35,000	35,000	32,083	35,000	20,000	
101-000.000-656.000	ORDINANCE FINES - POLICE	9,470	6,659	6,800	6,378	7,000	7,000	
101-000.000-656.001	ORDINANCE FINES - CIVIC	0	242	250	1,245	1,245	1,245	
101-000.000-657.000	SAUGATUCK REIMB FOR POLICE	546,405	491,105	517,875	473,710	517,875	648,575	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
101-000.000-657.001	SAUGATUCK REIMBURSE SEASONAL	16,051	2,907	15,000	6,387	9,000	16,500	
101-000.000-657.005	SAUGATUCK POLICE- CONTRA REVENUE	0	(116,955)	0	0	0	0	
101-000.000-664.000	INTEREST INCOME	7,988	9,133	8,000	3,885	8,000	9,000	
101-000.000-667.001	WADE'S BAYOU PARK RENTAL	500	500	500	1,250	1,100	1,000	
101-000.000-673.000	SALE OF EQUIPMENT	0	14,825	0	0	0	0	
101-000.000-674.000	DONATIONS	292	55,774	10,000	0	0	0	
101-000.000-675.000	OTHER REVENUE	10,032	4,568	5,500	13,793	6,000	1,000	
101-000.000-680.001	AWARD-SAUGATUCK TOWNSHIP	15,000	15,000	15,000	15,000	15,000	15,000	
101-000.000-682.000	INSURANCE REIMBURSEMENTS	0	20,993	0	6,962	6,962	0	
101-000.000-687.000	UNION ST RAMP	6,578	7,037	7,000	6,979	7,000	7,000	
101-000.000-698.225	FROM DDA FUND-PROJECT REPAY	4,200	4,377	4,045	4,045	4,045	3,980	
101-000.000-698.509	FROM SCHULTZ PARK-HARBOR	2,500	2,500	2,500	2,500	2,500	2,500	
101-000.000-699.390	TRANSFER IN - FUND BALANCE	0	0	121,500	0	0	121,500	*
101-000.000-699.509	FROM SCHULTZ PARK-ADMIN OVERHE	2,000	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	0	
Totals for Dept 000.000		2,687,145	2,632,432	2,945,070	2,772,718	2,829,549	3,090,800	

* NOTES TO BUDGET: DEPARTMENT 000.000

574.000	STATE REVENUE: SALES TAX						
	PA 86 LOCAL STABILIZATION						
699.390	TRANSFER IN - FUND BALANCE						
	MERS UNFUNDED LIABILITY POLICE DEPT PAYMENT OF 263,000 SPLIT WITH SAUGATUCK						131,500
	TOTAL ESTIMATED REVENUES	2,687,145	2,632,432	2,945,070	2,772,718	2,829,549	3,090,800

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 101.000 LEGISLATIVE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
APPROPRIATIONS							
Dept 101.000: LEGISLATIVE							
101-101.000-703.000	WAGES	8,300	7,550	8,400	5,750	7,900	8,400
101-101.000-722.000	WORKERS COMPENSATION	24	72	25	10	25	25
101-101.000-725.000	TRAINING FUNDS	0	494	1,000	374	500	1,000
101-101.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	0	643	650	467	650	650
101-101.000-740.000	SUPPLIES	383	359	500	48	500	500
101-101.000-740.005	SUPPLIES - RECEPTIONS	50	0	500	305	350	500
101-101.000-861.000	MILEAGE REIMBURSEMENT	0	118	350	232	350	350
101-101.000-862.000	RECORDING CLERK	0	200	300	0	0	300
101-101.000-900.000	PRINTING & PUBLISHING	1,000	1,961	2,000	1,287	2,000	2,500
101-101.000-908.000	DUES/FEES/PUBLICATIONS	1,713	1,020	1,000	1,011	1,000	1,000
101-101.000-955.000	COUNCIL EXPENSE	5,075	274	1,000	657	1,000	1,000
Totals for Dept 101.000-LEGISLATIVE		16,545	12,691	15,725	10,141	14,275	16,225
	TOTAL APPROPRIATIONS	16,545	12,691	15,725	10,141	14,275	16,225

BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 170.000 MANAGER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
APPROPRIATIONS							
Dept 170.000: MANAGER							
101-170.000-702.000	SALARIES	75,585	76,791	81,000	75,676	81,000	82,750
101-170.000-719.000	INSURANCE BENEFITS	7,900	12,764	14,000	13,520	14,000	14,250
101-170.000-720.000	PAYROLL TAXES	5,870	6,340	6,500	6,098	6,500	6,600
101-170.000-721.000	MERS BENEFITS	9,000	9,526	9,750	8,711	9,750	10,000
101-170.000-721.001	457 CONTRIBUTION	7,359	7,500	8,000	6,346	8,000	16,500
101-170.000-722.000	WORKERS COMPENSATION	283	230	200	145	200	175
101-170.000-725.000	TRAINING FUNDS	759	749	1,250	769	1,250	1,250
101-170.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	955	886	1,250	822	1,250	1,250
101-170.000-740.000	SUPPLIES	423	147	500	251	500	500
101-170.000-851.000	TELEPHONE	1,143	1,200	1,200	1,200	1,200	1,200
101-170.000-861.000	MILEAGE REIMBURSEMENT	4,800	4,800	4,800	4,800	4,800	4,800
101-170.000-863.000	MEETINGS	524	539	1,000	521	1,000	1,000
101-170.000-908.000	DUES/FEES/PUBLICATIONS	600	394	750	394	750	750
Totals for Dept 170.000-MANAGER		115,201	121,866	130,200	119,253	130,200	141,025
	TOTAL APPROPRIATIONS	115,201	121,866	130,200	119,253	130,200	141,025

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 180.000 ASSESSING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 180.000: ASSESSING								
101-180.000-725.000	TRAINING FUNDS	195	439	250	0	0	0	
101-180.000-740.000	SUPPLIES	263	192	500	319	250	250	
101-180.000-802.000	CONTRACTUAL	315	335	500	795	800	800	
101-180.000-802.005	WEB SITE- BS&A	994	750	1,000	558	1,000	1,000	
101-180.000-803.000	CONTRACTUAL CONSULTANT	42,228	39,479	43,940	43,920	43,940	44,820	
101-180.000-807.000	BOARD OF REVIEW	969	815	1,200	710	710	1,000	
101-180.000-864.000	POSTAGE	896	326	1,000	728	1,000	1,000	
101-180.000-900.000	PRINTING & PUBLISHING	151	633	750	1,099	1,100	1,100	*
Totals for Dept 180.000-ASSESSING		46,011	42,969	49,140	48,129	48,800	49,970	

* NOTES TO BUDGET: DEPARTMENT 180.000 ASSESSING
900.000 PRINTING & PUBLISHING

ADDITIONAL PERSONAL PROPERTY REPORTS AND MAILINGS FROM STATE LAW

	TOTAL APPROPRIATIONS	46,011	42,969	49,140	48,129	48,800	49,970

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 191.000 ELECTION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 191.000: ELECTION								
101-191.000-703.000	WAGES	984	2,787	3,500	1,716	1,716	3,500	
101-191.000-726.000	EXPENSES	582	585	7,500	1,151	1,500	1,500	
101-191.000-740.000	SUPPLIES	894	731	1,000	1,047	1,200	3,700	*
101-191.000-802.000	CONTRACTUAL	90	93	150	0	150	150	
101-191.000-864.000	POSTAGE	0	0	500	0	0	0	
101-191.000-900.000	PRINTING & PUBLISHING	0	394	500	50	500	500	
Totals for Dept 191.000-ELECTION		2,550	4,590	13,150	3,964	5,066	9,350	

* NOTES TO BUDGET: DEPARTMENT 191.000 ELECTION

740.000	SUPPLIES						
	STATE REQUIRED NEW VOTING MACHINE - CITY'S PORTION						2,500
	TOTAL APPROPRIATIONS	2,550	4,590	13,150	3,964	5,066	9,350

BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
APPROPRIATIONS							
Dept 210.000: ATTORNEY							
101-210.000-801.000	CONTRACTUAL ATTORNEY	5,027	4,379	25,000	21,453	30,000	30,000
101-210.000-801.100	JUDGEMENT SETTLEMENT PAYMENT	190,848	0	0	0	0	0
Totals for Dept 210.000-ATTORNEY		195,875	4,379	25,000	21,453	30,000	30,000
Dept 214.000: AUDITOR							
101-214.000-802.000	CONTRACTUAL	12,350	11,900	15,300	15,300	15,300	16,500
Totals for Dept 214.000-AUDITOR		12,350	11,900	15,300	15,300	15,300	16,500
	TOTAL APPROPRIATIONS	208,225	16,279	40,300	36,753	45,300	46,500

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 260.000 CLERK/TREASURER

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
APPROPRIATIONS							
Dept 260.000: CLERK/TREASURER							
101-260.000-702.000	SALARIES	147,746	149,847	158,000	146,621	158,000	166,000
101-260.000-719.000	INSURANCE BENEFITS	40,551	50,905	56,500	57,093	56,802	58,250
101-260.000-720.000	PAYROLL TAXES	11,552	12,738	13,000	12,123	13,000	14,000
101-260.000-721.000	MERS BENEFITS	21,248	22,768	57,000	21,624	57,000	24,500
101-260.000-722.000	WORKERS COMPENSATION	558	455	480	286	480	350
101-260.000-725.000	TRAINING FUNDS	1,007	580	1,500	215	1,500	1,500
101-260.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	867	891	2,500	801	2,000	2,500
101-260.000-740.000	SUPPLIES	2,392	2,307	4,000	2,686	4,000	4,000
101-260.000-802.000	CONTRACTUAL	10,073	9,417	11,000	9,675	11,000	12,000
101-260.000-802.005	WEB SITE- BS&A	1,785	1,837	2,000	1,056	2,000	2,000
101-260.000-806.006	WEBSITE-CITY	2,233	2,007	2,500	1,245	2,500	2,500
101-260.000-851.000	TELEPHONE	0	633	1,000	865	1,000	1,000
101-260.000-861.000	MILEAGE REIMBURSEMENT	335	417	750	1,074	500	750
101-260.000-864.000	POSTAGE	2,435	2,946	3,500	2,931	3,500	3,500
101-260.000-900.000	PRINTING & PUBLISHING	4,489	3,779	5,000	3,536	5,000	5,000
101-260.000-908.000	DUES/FEES/PUBLICATIONS	1,393	1,491	1,750	1,073	1,750	1,750
101-260.000-977.000	EQUIPMENT	500	0	500	191	200	500
101-260.000-977.005	COMPUTER SOFTWARE	0	0	7,000	0	6,500	0
Totals for Dept 260.000-CLERK/TREASURER		249,164	263,018	327,980	263,095	326,732	300,100
	TOTAL APPROPRIATIONS	249,164	263,018	327,980	263,095	326,732	300,100

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR
DEPARTMENT: 265.000 BUILDING & GROUNDS

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 265.000: BUILDING & GROUNDS								
101-265.000-703.000	WAGES	14,238	14,481	16,600	14,235	16,600	17,500	
101-265.000-706.000	WAGES - SEASONAL	30	0	0	0	0	0	
101-265.000-719.000	INSURANCE BENEFITS	3,329	5,471	7,500	6,204	7,500	7,750	
101-265.000-720.000	PAYROLL TAXES	1,218	1,387	1,450	1,147	1,450	1,500	
101-265.000-721.000	MERS BENEFITS	2,317	2,099	12,850	2,078	12,850	2,650	
101-265.000-722.000	WORKERS COMPENSATION	184	332	450	321	450	450	
101-265.000-740.000	SUPPLIES	2,057	2,475	3,500	4,089	4,250	4,000	
101-265.000-740.002	EXTERIOR SUPPLIES	86	0	0	0	0	0	
101-265.000-802.000	CONTRACTUAL	11,859	7,394	9,000	9,772	10,000	10,000	
101-265.000-851.000	TELEPHONE	4,873	5,340	5,000	3,578	5,000	5,000	
101-265.000-922.000	UTILITIES	16,851	12,857	17,500	9,979	16,000	16,000	
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL	7,034	14,532	17,000	7,349	17,000	5,000	
101-265.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	5,622	3,219	7,500	3,986	5,000	7,500	
101-265.000-942.000	LEASE- COPIER	2,986	611	3,500	3,591	3,500	3,700	
101-265.000-943.000	COMPUTER EQUIPMENT	1,597	0	0	0	0	0	
101-265.000-979.000	CAPITAL OUTLAY	194,471	0	0	0	0	8,000	*
Totals for Dept 265.000-BUILDING & GROUNDS		268,752	70,198	101,850	66,329	99,600	89,050	

* NOTES TO BUDGET: DEPARTMENT 265.000 BUILDING & GROUNDS

979.000	CAPITAL OUTLAY						
	NEW PHONE SYSTEMS						8,000
	TOTAL APPROPRIATIONS	268,752	70,198	101,850	66,329	99,600	89,050

06/15/2016 BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 301.000 POLICE

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 301.000: POLICE								
101-301.000-702.000	SALARIES	62,843	63,818	67,350	62,332	67,350	70,000	
101-301.000-703.000	WAGES	333,973	330,794	347,500	330,218	341,000	360,000	
101-301.000-704.000	WAGES - PARTTIME	27,658	36,055	36,000	22,862	36,000	40,000	
101-301.000-705.000	WAGES - OVERTIME	29,452	37,610	37,000	41,749	38,000	40,000	
101-301.000-706.001	WAGES-SAUGATUCK/3RD CAR	9,845	6,705	11,000	2,896	7,000	10,000	
101-301.000-706.002	WAGES-SAUGATUCK/OVAL BEACH	5,246	2,099	5,000	2,317	5,000	5,000	
101-301.000-709.000	WAGES - OFFICE	30,670	37,921	41,000	30,469	41,000	42,500	
101-301.000-713.000	HOLIDAY/SICK PAY REIMB	32,536	41,657	31,500	35,702	36,000	36,000	
101-301.000-719.000	INSURANCE BENEFITS	148,923	137,837	150,000	121,873	125,000	145,000	
101-301.000-720.000	PAYROLL TAXES	42,109	47,090	43,500	43,505	45,000	45,500	
101-301.000-721.000	MERS BENEFITS	53,654	56,995	86,000	54,857	86,000	321,500	*
101-301.000-722.000	WORKERS COMPENSATION	10,837	12,010	12,250	7,237	12,250	9,350	
101-301.000-725.000	TRAINING FUNDS	1,545	1,528	2,000	1,200	2,000	2,000	
101-301.000-725.001	TRAINING FUNDS - ACT 302	2,191	1,224	2,000	350	2,000	2,000	
101-301.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	68	195	50	183	250	250	
101-301.000-740.000	SUPPLIES	4,755	4,800	5,000	4,047	5,000	5,000	
101-301.000-740.002	EXTERIOR SUPPLIES	65	0	0	0	0	0	
101-301.000-750.000	UNIFORMS	4,007	4,407	4,500	2,781	4,000	4,500	
101-301.000-750.001	UNIFORMS - SAUGATUCK	494	478	250	497	800	500	
101-301.000-760.001	RESERVE OFFICERS-SAUGATUCK	1,848	0	0	0	0	0	
101-301.000-801.000	CONTRACTUAL ATTORNEY	6,698	10,123	7,500	1,193	5,000	5,000	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
101-301.000-801.003	CONTRACTUAL ATTORNEY PROSECUTE	9,948	12,329	13,500	9,480	15,000	13,500
101-301.000-802.000	CONTRACTUAL	8,147	10,172	9,000	6,241	9,000	7,500
101-301.000-851.000	TELEPHONE	5,898	6,955	6,250	3,926	6,250	6,500
101-301.000-860.000	GAS & OIL	29,272	24,310	25,500	14,208	18,000	21,000
101-301.000-861.000	MILEAGE REIMBURSEMENT	148	0	100	75	100	100
101-301.000-864.000	POSTAGE	316	267	400	400	400	400
101-301.000-900.000	PRINTING & PUBLISHING	565	202	250	154	250	250
101-301.000-908.000	DUES/FEES/PUBLICATIONS	115	213	125	0	200	200
101-301.000-913.000	INSURANCE (LIABILITY/AUTO)	25,591	25,197	26,000	25,572	25,572	27,000
101-301.000-922.000	UTILITIES	8,475	7,300	8,000	8,226	8,000	8,500
101-301.000-930.000	REPAIRS & MAINTENANCE: GENERAL	1,886	1,046	2,000	2,464	3,000	2,500
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS	12,613	20,897	14,000	17,988	18,000	17,500
101-301.000-942.000	LEASE- COPIER	2,011	569	2,100	2,126	2,100	2,200
101-301.000-943.000	COMPUTER EQUIPMENT	3,355	0	0	0	0	0
101-301.000-977.000	EQUIPMENT	3,845	2,456	7,500	4,107	7,500	7,500
101-301.000-979.000	CAPITAL OUTLAY	0	0	0	300	300	0
101-301.000-979.005	VECHICLE PURCHASE-NON-LEASE	33,871	31,787	33,500	26,248	33,500	34,000
Totals for Dept 301.000-POLICE		955,473	977,046	1,037,625	887,783	1,005,822	1,292,750

* NOTES TO BUDGET: DEPARTMENT 301.000 POLICE

721.000	MERS BENEFITS						
	REGULAR MERS COSTS						58,500
	UNFUNDED LIABILITY PAYMENT						263,000
						TOTAL	321,500
	TOTAL APPROPRIATIONS	955,473	977,046	1,037,625	887,783	1,005,822	1,292,750

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR
DEPARTMENT: 401.000 PLANNING & ZONING

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 401.000: PLANNING & ZONING								
101-401.000-702.000	SALARIES	37,610	0	47,500	36,918	40,000	57,500	
101-401.000-703.000	WAGES	2,300	2,900	4,000	1,900	3,000	4,000	
101-401.000-719.000	INSURANCE BENEFITS	13,675	0	16,000	9,220	10,000	14,500	
101-401.000-720.000	PAYROLL TAXES	2,873	0	3,500	3,445	4,200	4,650	
101-401.000-721.000	MERS BENEFITS	5,497	0	5,900	5,513	5,700	8,600	
101-401.000-722.000	WORKERS COMPENSATION	213	0	200	0	100	115	
101-401.000-725.000	TRAINING FUNDS	750	0	750	1,000	1,000	1,000	
101-401.000-725.002	MISCELLANEOUS TRAVEL EXPENSES	0	0	500	187	500	600	
101-401.000-740.000	SUPPLIES	480	79	500	288	500	500	
101-401.000-801.000	CONTRACTUAL ATTORNEY	16,049	63,472	32,000	25,806	40,000	20,000	*
101-401.000-802.000	CONTRACTUAL	1,308	1,135	1,500	1,240	1,500	1,500	
101-401.000-802.005	WEB SITE- BS&A	1,250	750	750	439	750	750	
101-401.000-803.000	CONTRACTUAL CONSULTANT	15,351	32,500	20,000	20,814	22,000	10,000	
101-401.000-804.000	CONTRACTUAL BUILDING INSPECTIO	47,403	51,970	55,000	47,068	55,000	60,000	
101-401.000-806.000	CONTRACTUAL ENGINEERING	21,896	63,635	35,000	27,333	35,000	20,000	*
101-401.000-851.000	TELEPHONE	958	0	0	0	0	0	
101-401.000-861.000	MILEAGE REIMBURSEMENT	0	100	150	0	150	250	
101-401.000-862.000	RECORDING CLERK	1,100	1,000	1,200	1,200	1,200	1,600	
101-401.000-864.000	POSTAGE	0	0	0	8	0	0	
101-401.000-900.000	PRINTING & PUBLISHING	765	148	750	486	750	750	
101-401.000-908.000	DUES/FEES/PUBLICATIONS	910	651	750	60	500	750	
101-401.000-977.000	EQUIPMENT	250	0	250	0	0	250	
Totals for Dept 401.000-PLANNING & ZONING		170,638	218,340	226,200	182,925	221,850	207,315	

* NOTES TO BUDGET: DEPARTMENT 401.000 PLANNING & ZONING

801.000	CONTRACTUAL ATTORNEY	
	10,000 PENDING LAWSUITS	10,000
806.000	CONTRACTUAL ENGINEERING	
	FINISHING OF MASTER PLAN	15,000
	TOTAL APPROPRIATIONS	207,315

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 463.000 GENERAL STREETS & ROW

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 463.000: GENERAL STREETS & ROW								
101-463.000-703.000	WAGES	47,026	58,236	60,000	58,427	60,000	60,000	
101-463.000-706.000	WAGES - SEASONAL	95	0	500	0	0	500	
101-463.000-719.000	INSURANCE BENEFITS	18,361	31,989	32,000	31,240	32,000	27,000	
101-463.000-720.000	PAYROLL TAXES	4,259	4,739	4,500	4,584	5,000	5,500	
101-463.000-721.000	MERS BENEFITS	5,677	7,090	38,000	7,179	39,000	9,000	
101-463.000-722.000	WORKERS COMPENSATION	2,730	3,154	2,600	1,915	2,600	2,600	
101-463.000-740.000	SUPPLIES	6,083	3,313	6,000	2,033	3,500	4,500	
101-463.000-740.002	EXTERIOR SUPPLIES	953	519	1,000	0	100	1,000	
101-463.000-740.003	BANNERS	785	2,382	4,000	1,585	4,000	4,000	
101-463.000-740.004	BENCHES	0	309	1,000	0	0	1,000	
101-463.000-741.000	PLANTING MATERIALS	0	235	2,500	1,322	2,500	2,500	
101-463.000-750.000	UNIFORMS	2,470	2,743	2,750	2,250	2,750	2,750	
101-463.000-802.000	CONTRACTUAL	9,264	4,316	10,000	4,824	7,000	10,000	
101-463.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	14,600	10,644	13,500	6,075	6,100	13,000	
101-463.000-802.003	CONTRACTUAL- REFUSE	2,468	2,537	3,000	5,161	6,000	3,500	
101-463.000-802.007	LANDSCAPING SERVICES	2,877	5,372	8,500	502	8,500	8,500	
101-463.000-802.010	CONTRACTUAL FORESTRY	2,230	5,725	5,000	5,962	8,000	25,000	*
101-463.000-806.000	CONTRACTUAL ENGINEERING	120	13,110	16,500	16,350	16,350	2,927	
101-463.000-851.000	TELEPHONE	2,088	1,831	1,700	1,676	1,700	2,000	
101-463.000-861.000	MILEAGE REIMBURSEMENT	0	0	150	0	0	150	
101-463.000-900.000	PRINTING & PUBLISHING	65	273	200	236	250	300	
101-463.000-908.000	DUES/FEES/PUBLICATIONS	415	0	500	350	500	500	
101-463.000-922.000	UTILITIES	4,710	5,803	6,000	6,659	7,500	7,500	
101-463.000-925.000	STREET LIGHTS	22,535	22,431	25,000	19,526	23,000	25,000	
101-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	888	0	1,000	0	0	0	
101-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	16,801	27,140	42,500	38,411	42,500	42,500	
Totals for Dept 463.000-GENERAL STREETS & ROW		167,500	213,891	288,400	216,267	278,850	261,227	

* NOTES TO BUDGET: DEPARTMENT 463.000 GENERAL STREETS & ROW

802.010	CONTRACTUAL FORESTRY						
	REMOVAL OF ASH TREES						20,000
	TOTAL APPROPRIATIONS	167,500	213,891	288,400	216,267	278,850	261,227

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

DEPARTMENT: 751.000 PARKS & RECREATION

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
APPROPRIATIONS								
Dept 751.000: PARKS & RECREATION								
101-751.000-703.000	WAGES	24,001	28,357	32,000	27,699	32,000	28,500	
101-751.000-706.000	WAGES - SEASONAL	4,112	0	5,000	0	3,000	5,000	
101-751.000-719.000	INSURANCE BENEFITS	12,096	9,145	12,000	11,403	11,500	12,750	
101-751.000-720.000	PAYROLL TAXES	2,544	2,395	2,500	2,284	2,500	2,500	
101-751.000-721.000	MERS BENEFITS	3,081	3,750	18,250	4,282	18,250	4,250	
101-751.000-722.000	WORKERS COMPENSATION	584	609	650	451	650	600	
101-751.000-740.000	SUPPLIES	3,135	4,581	11,000	10,839	8,500	10,000	*
101-751.000-741.000	PLANTING MATERIALS	0	163	600	0	600	600	
101-751.000-802.000	CONTRACTUAL	4,753	6,231	0	3,676	5,519	5,000	*
101-751.000-802.007	LANDSCAPING SERVICES	6,872	6,761	8,500	5,140	8,500	8,500	
101-751.000-806.000	CONTRACTUAL ENGINEERING	0	0	0	0	0	30,000	*
101-751.000-809.000	SAUGATUCK TWP CEMETERY MAINT	7,018	7,018	7,500	14,707	7,354	7,500	
101-751.000-900.000	PRINTING & PUBLISHING	0	465	500	0	500	500	
101-751.000-922.000	UTILITIES	11,182	11,054	13,000	8,833	12,000	12,000	
101-751.000-929.000	UNION REPAIRS & MAINTENANCE	9,050	0	2,000	0	2,000	2,000	
101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL	0	1,564	1,000	357	1,000	1,000	
101-751.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	15,408	10,733	16,000	16,430	16,000	16,000	
101-751.000-977.000	EQUIPMENT	20,940	0	1,500	0	1,500	500	
101-751.000-979.000	CAPITAL OUTLAY	7,357	78,701	60,000	18,587	40,000	50,000	*
Totals for Dept 751.000-PARKS & RECREATION		132,133	171,527	192,000	124,688	171,373	197,200	

* NOTES TO BUDGET: DEPARTMENT 751.000 PARKS & RECREATION

740.000	SUPPLIES	
	5,000 FOR DOWNTOWN BEERY FIELD HOLIDAY LIGHTING	5,000
802.000	CONTRACTUAL	
	PHRAGMITIS MAINTENCANCE	5,000
806.000	CONTRACTUAL ENGINEERING	
	INITIAL MARINIA STUDY	26,000
979.000	CAPITAL OUTLAY	
	REPAIRS AT BEACH BATHROOMS	5,000
	FENCE ENCLOSURE AT BEERY FIELD	5,000
	DOG PARK AT SCHULTZ PARK	12,500
	PLAYGROUND EQUIPMENT FOR SCHULTZ PARK	10,000
	STORAGE GARAGE AT SCHULTZ FOR CITY AND REC DEPT. SPLIT 22,000	11,000
	TOTAL	43,500

TOTAL APPROPRIATIONS	132,133	171,527	192,000	124,688	171,373	197,200

Fund 101: GENERAL FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
APPROPRIATIONS							
Dept 850.000: INSURANCE & BONDS							
101-850.000-958.000	MISCELLANEOUS	25,591	25,197	27,500	24,851	24,851	27,500
Totals for Dept 850.000-INSURANCE & BONDS		25,591	25,197	27,500	24,851	24,851	27,500
Dept 880.000: COMMUNITY PROMOTIONS							
101-880.000-960.000	MISCELLANEOUS	3,795	3,226	5,000	3,000	5,000	5,000
Totals for Dept 880.000-COMMUNITY PROMOTIONS		3,795	3,226	5,000	3,000	5,000	5,000
Dept 915.000: DEBT SERVICE							
101-915.000-991.000	PRINCIPAL	99,841	107,395	110,000	107,193	110,000	86,500
101-915.000-995.000	INTEREST	7,337	10,482	8,000	4,985	8,000	3,600
101-915.000-995.001	CAPITAL IMPROV. BOND INTEREST	7,018	2,575	4,500	4,350	4,350	2,688
Totals for Dept 915.000-DEBT SERVICE		114,196	120,452	122,500	116,528	122,350	92,788
Dept 966.000: TRANSFERS OUT							
101-966.000-999.202	TRANSFER TO MAJOR STREET	155,000	140,000	167,500	167,500	167,500	152,500
101-966.000-999.203	TRANSFER TO LOCAL STREET	175,000	170,000	190,000	190,000	190,000	187,000
101-966.000-999.244	HARBOR AUTHORITY	11,000	35,000	37,500	37,500	37,500	15,300
Totals for Dept 966.000-TRANSFERS OUT		341,000	345,000	395,000	395,000	395,000	354,800
	TOTAL APPROPRIATIONS	484,582	493,875	550,000	539,379	547,201	480,088

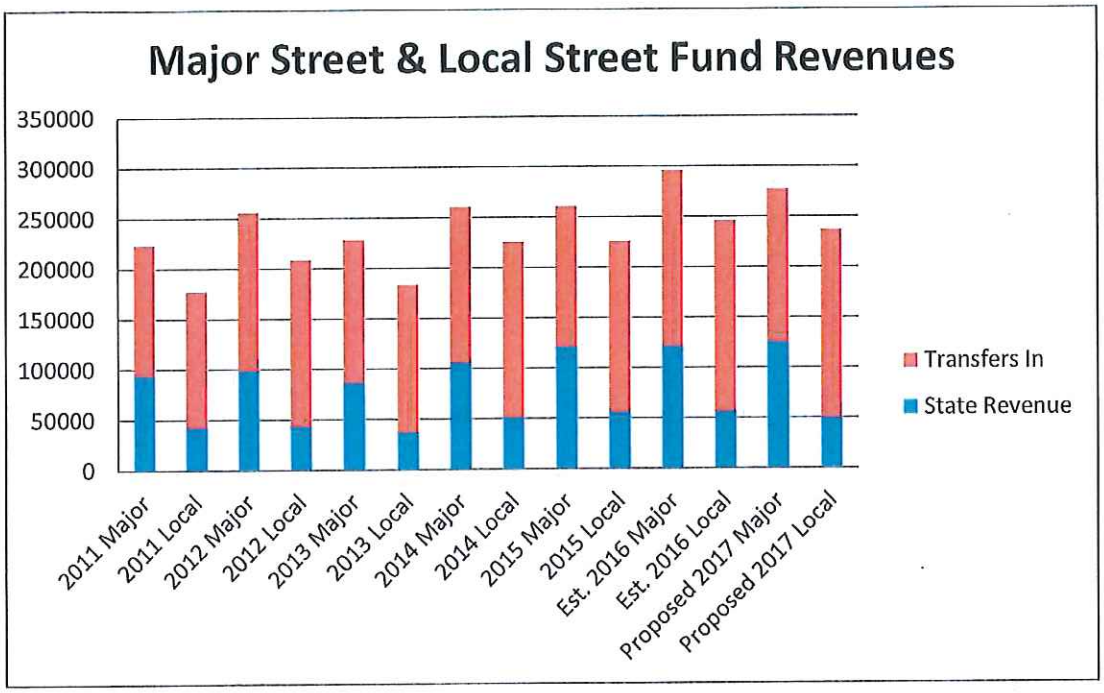
Special Revenue Funds

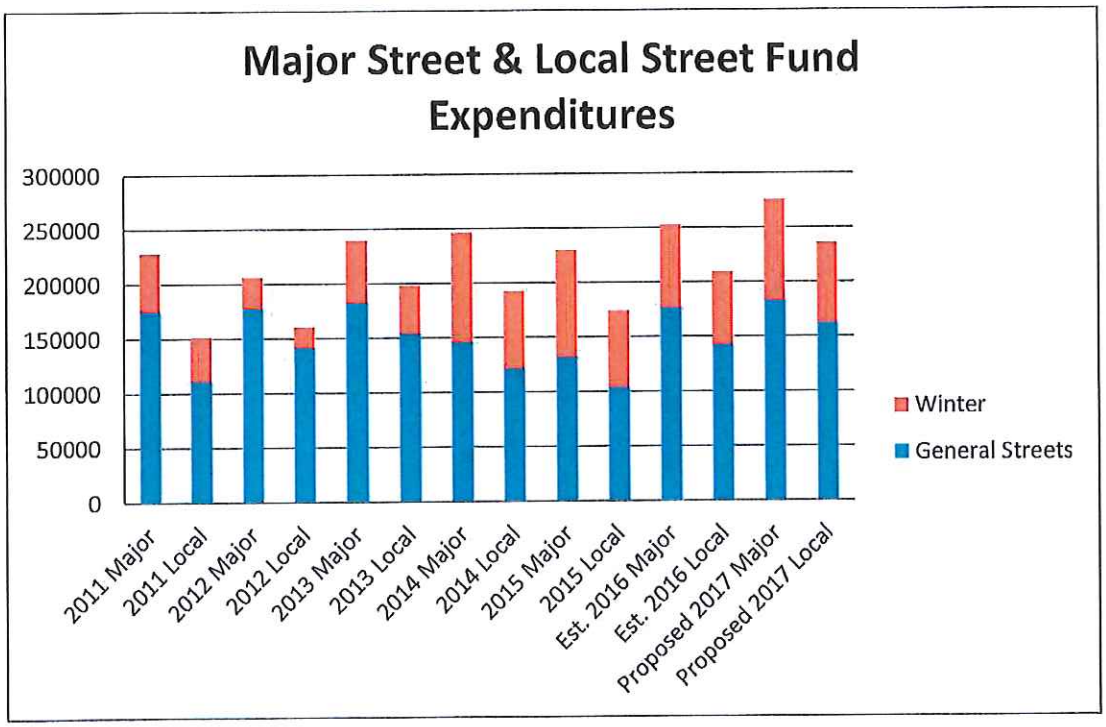
Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures made for specific purposes. The City's special revenue funds are:

- 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.

During the 2015-2016 Fiscal Year the City contracted with Prein & Newhoff to conduct a PASER (Pavement Surface Evaluation and Rating) Study of all the City's streets. All the of the City's road information was then uploaded into the RoadSoft program. The program predicts deterioration and determines the correct fix and timing of fixes to ensure the most effective use of the City's tax dollars on street asset management.


Major Street & Local Street Fund Revenues
350000
300000
250000
200000
150000
100000
50000
0
2011 Major
2011 Local
2012 Major
2012 Local
2013 Major
2013 Local
2014 Major
2014 Local
2015 Major
2015 Local
Est. 2016 Major
Est. 2016 Local
Proposed 2017 Major
Proposed 2017 Local
Transfers In
State Revenue


Major Street & Local Street Fund Expenditures
300000
250000
200000
150000
100000
50000
0
2011 Major
2011 Local
2012 Major
2012 Local
2013 Major
2013 Local
2014 Major
2014 Local
2015 Major
2015 Local
Est. 2016 Major
Est. 2016 Local
Proposed 2017 Major
Proposed 2017 Local
Winter
General Streets

06/15/2016 BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 203: LOCAL STREETS FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
203-000.000-546.000	STATE GRANT: ACT 51	41,847	42,760	38,300	30,559	40,000	42,050	
203-000.000-546.001	SNOW REMOVAL	8,752	13,254	10,000	16,159	16,159	8,000	
203-000.000-699.203	TRANSFER IN-GENERAL FUND	175,000	170,000	190,000	190,000	190,000	187,000	
203-000.000-699.390	TRANSFER IN - FUND BALANCE	0	0	38,200	0	0	0	
Totals for Dept 000.000		225,599	226,014	276,500	236,718	246,159	237,050	
	TOTAL ESTIMATED REVENUES	225,599	226,014	276,500	236,718	246,159	237,050	
APPROPRIATIONS								
Dept 463.000: GENERAL STREETS & ROW								
203-463.000-703.000	WAGES	34,957	32,265	40,000	37,454	40,000	35,500	
203-463.000-706.000	WAGES - SEASONAL	43	0	500	0	500	500	
203-463.000-719.000	INSURANCE BENEFITS	14,892	11,596	18,000	18,102	18,000	16,000	
203-463.000-720.000	PAYROLL TAXES	2,941	2,663	3,000	3,023	3,250	3,000	
203-463.000-721.000	MERS BENEFITS	5,190	5,182	26,700	5,663	29,200	5,300	
203-463.000-722.000	WORKERS COMPENSATION	2,245	2,594	2,110	1,576	2,200	2,100	
203-463.000-727.000	TRAFFIC SIGNS & SERVICES	40	0	400	0	400	400	
203-463.000-740.000	SUPPLIES	1,021	3,221	4,000	0	1,000	4,000	
203-463.000-802.000	CONTRACTUAL	0	2,615	0	0	0	0	
203-463.000-806.000	CONTRACTUAL ENGINEERING	2,800	1,268	7,500	4,642	7,500	0	
203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	44,263	29,326	62,500	0	20,000	75,000	*
203-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	12,302	12,533	20,000	14,413	20,000	20,000	
Totals for Dept 463.000-GENERAL STREETS & ROW		120,694	103,263	184,710	84,873	142,050	161,800	
* NOTES TO BUDGET: DEPARTMENT 463.000 GENERAL STREETS & ROW								
930.000	REPAIRS & MAINTENANCE: GENERAL							
	$75,000 CURRENTLY BUDGETED IN MAJOR AND LOCAL FOR A TOTAL OF 150,000 BUDGETED FOR ROAD WORK IN 16-17.						75,000	

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
Dept 464.000: GENERAL STREETS WINTER & ROW							
203-464.000-703.000	WAGES	22,366	19,302	16,000	15,877	16,000	24,000
203-464.000-719.000	INSURANCE BENEFITS	8,462	7,381	8,000	7,180	8,000	10,500
203-464.000-720.000	PAYROLL TAXES	1,724	2,142	1,750	1,712	1,750	2,000
203-464.000-721.000	MERS BENEFITS	2,524	2,755	18,500	1,748	18,500	3,550
203-464.000-722.000	WORKERS COMPENSATION	842	973	800	591	800	775
203-464.000-740.000	SUPPLIES	0	0	300	0	300	300
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	7,135	12,058	11,000	900	6,000	8,000
203-464.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	28,699	26,066	27,500	12,927	16,000	25,000
Totals for Dept 464.000-GENERAL STREETS WINTER & ROW		71,752	70,677	83,850	40,935	67,350	74,125
	TOTAL APPROPRIATIONS	192,446	173,940	268,560	125,808	209,400	235,925
	NET OF REVENUES/APPROPRIATIONS - FUND 203	33,153	52,074	7,940	110,910	36,759	1,125
	BEGINNING FUND BALANCE	114,323	147,477	199,555	199,555	199,555	236,314
	ENDING FUND BALANCE	147,476	199,551	207,495	310,465	236,314	237,439

Fund 202: MAJOR STREET FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
202-000.000-546.000	STATE GRANT: ACT 51	92,770	94,703	90,000	93,139	103,906	110,000	
202-000.000-546.001	SNOW REMOVAL	12,742	26,080	17,500	25,037	25,037	15,000	
202-000.000-699.101	TRANSFER IN - GENERAL FUND	155,000	140,000	175,000	167,500	167,500	152,500	
202-000.000-699.390	TRANSFER IN - FUND BALANCE	0	0	43,550	0	0	0	
Totals for Dept 000.000		260,512	260,783	326,050	285,676	296,443	277,500	
	TOTAL ESTIMATED REVENUES	260,512	260,783	326,050	285,676	296,443	277,500	
APPROPRIATIONS								
Dept 463.000: GENERAL STREETS & ROW								
202-463.000-703.000	WAGES	43,933	33,905	45,000	36,850	45,000	45,000	
202-463.000-706.000	WAGES - SEASONAL	80	0	300	0	300	300	
202-463.000-719.000	INSURANCE BENEFITS	17,842	14,938	18,000	16,732	18,000	20,000	
202-463.000-720.000	PAYROLL TAXES	3,760	2,813	3,900	2,847	3,900	3,800	
202-463.000-721.000	MERS BENEFITS	6,255	5,708	33,750	5,718	33,750	6,750	
202-463.000-722.000	WORKERS COMPENSATION	2,806	3,242	2,700	1,970	2,700	2,600	
202-463.000-727.000	TRAFFIC SIGNS & SERVICES	226	1,085	1,000	344	1,000	1,000	
202-463.000-740.000	SUPPLIES	3,292	4,252	4,500	1,239	4,500	4,500	
202-463.000-802.000	CONTRACTUAL	1,050	2,269	1,000	2,852	3,500	3,500	
202-463.000-806.000	CONTRACTUAL ENGINEERING	2,881	54,694	8,000	7,508	9,000	0	
202-463.000-806.002	ENGINEERING - GRANT PROJECT	0	1,686	0	0	0	0	
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	47,426	12,965	62,500	4,020	35,000	75,000	*
202-463.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	15,857	12,334	20,000	12,962	20,000	20,000	
Totals for Dept 463.000-GENERAL STREETS & ROW		145,408	149,891	200,650	93,042	176,650	182,450	

* NOTES TO BUDGET: DEPARTMENT 463.000 GENERAL STREETS & ROW
930.000 REPAIRS & MAINTENANCE: GENERAL

$75,000 BUDGETED IN EACH MAJOR AND LOCAL FOR NOW. UNSURE WHERE ACTUAL WORK WILL TAKE PLACE AS OF NOW.
$150,000 CURRENTLY BUDGETED BETWEEN THE TWO FUNDS FOR 16-17 ROAD WORK. 75,000

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
Dept 464.000: GENERAL STREETS WINTER & ROW							
202-464.000-703.000	WAGES	21,535	23,730	15,000	14,493	15,000	23,750
202-464.000-719.000	INSURANCE BENEFITS	8,341	8,901	8,300	8,237	8,237	10,600
202-464.000-720.000	PAYROLL TAXES	1,662	2,668	1,700	1,668	1,700	2,000
202-464.000-721.000	MERS BENEFITS	2,721	3,453	20,300	1,528	18,000	3,550
202-464.000-722.000	WORKERS COMPENSATION	944	1,091	900	663	900	870
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES	14,918	13,436	12,500	2,319	6,000	7,500
202-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING	20,090	14,884	15,000	9,200	11,000	15,000
202-464.000-941.001	EQUIPMENT RENT-EQUIPMENT FUND	30,703	30,327	32,000	12,364	15,000	30,000
Totals for Dept 464.000-GENERAL STREETS WINTER & ROW		100,914	98,490	105,700	50,472	75,837	93,270
	TOTAL APPROPRIATIONS	246,322	248,381	306,350	143,514	252,487	275,720
	NET OF REVENUES/APPROPRIATIONS - FUND 202	14,190	12,402	19,700	142,162	43,956	1,780
	BEGINNING FUND BALANCE	273,349	287,541	299,944	299,944	299,944	343,900
	ENDING FUND BALANCE	287,539	299,943	319,644	442,106	343,900	345,680

CITY AND VILLAGE ESTIMATED AVERAGE UNIT VALUES
FOR THE PERIOD OF 10/2016 - 9/2017
ERFD Revenue Estimate of 01/14/16 Including New State Restricted Revenue Package.
Includes Local Road Program

$459,504,899
NET DISTRIBUTION
CITIES AND VILLAGES

- $344,628,674 — 75% TO MAJOR STREETS
  - $206,777,205 — 60% ON POPULATION / 5,091,876 POPULATION AS OF 12/31/15 = $40.61 PER CAPITA
  - $137,851,470 — 40% ON MILEAGE / 11,776.709 E.M.M. MILEAGE AS OF 12/31/15 = $11,705 PER MILE
- $114,876,225 — 25% TO LOCAL STREETS
  - $68,925,735 — 60% ON POPULATION / 5,091,876 POPULATION AS OF 12/31/15 = $13.54 PER CAPITA
  - $45,950,490 — 40% ON MILEAGE / 14,911.36 LOCAL MILEAGE AS OF 12/31/15 = $3,082 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	$40.61	=	$50,031
	MAJOR MILES	5.60	x	1.0	x	$11,705	=	$65,550
* 2 x	TRUNKLINE MILES		x		x	$11,705	=	$0
LOCAL STREETS:	POPULATION	1,232			x	$13.54	=	$16,677
	LOCAL MILES	10.57			x	$3,082	=	$32,572
						TOTAL SHARE		$164,830

06/15/2016 BUDGET REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Fund 209: TRAIL FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000							
209-000.000-674.000	DONATIONS	12,841	700	1,000	150	150	0
Totals for Dept 000.000		12,841	700	1,000	150	150	0
	TOTAL ESTIMATED REVENUES	12,841	700	1,000	150	150	0
APPROPRIATIONS							
Dept 751.000: PARKS & RECREATION							
209-751.000-802.000	CONTRACTUAL	0	0	1,000	0	0	0
Totals for Dept 751.000-PARKS & RECREATION		0	0	1,000	0	0	0
Dept 966.000: TRANSFERS OUT							
209-966.000-999.101	TRANSFER TO GEN FUND-ADMIN OVH	0	0	0	0	0	13,500
Totals for Dept 966.000-TRANSFERS OUT		0	0	0	0	0	13,500
	TOTAL APPROPRIATIONS	0	0	1,000	0	0	13,500
	NET OF REVENUES/APPROPRIATIONS - FUND 209	12,841	700	0	150	150	(13,500)
	BEGINNING FUND BALANCE	0	12,841	13,541	13,541	13,541	13,691
	ENDING FUND BALANCE	12,841	13,541	13,541	13,691	13,691	191

Schultz Park Launch Ramp Fund (509)

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.

Water and Sewer Revolving Fund (650)

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 509: SCHULTZ PARK LAUNCH RAMP
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000							
509-000.000-476.000	LAUNCH FEES	6,795	7,011	9,500	10,047	10,500	11,000
509-000.000-664.000	INTEREST INCOME	250	250	500	0	500	500
Totals for Dept 000.000		7,045	7,261	10,000	10,047	11,000	11,500
	TOTAL ESTIMATED REVENUES	7,045	7,261	10,000	10,047	11,000	11,500
APPROPRIATIONS							
Dept 750.000: LAUNCH RAMPS							
509-750.000-703.000	WAGES	1,662	1,896	1,000	423	1,000	2,350
509-750.000-719.000	INSURANCE BENEFITS	397	772	500	170	500	1,050
509-750.000-720.000	PAYROLL TAXES	127	161	200	33	200	200
509-750.000-721.000	MERS BENEFITS	438	263	400	18	400	375
509-750.000-741.100	BUOYS	12,732	0	0	0	0	0
509-750.000-922.000	UTILITIES	416	166	600	53	600	600
509-750.000-930.000	REPAIRS & MAINTENANCE: GENERAL	195	113	250	0	250	250
509-750.000-961.000	MISCELLANEOUS	195	633	500	693	750	750
Totals for Dept 750.000-LAUNCH RAMPS		16,162	4,004	3,450	1,390	3,700	5,575
Dept 966.000: TRANSFERS OUT							
509-966.000-999.101	TRANSFER TO GEN FUND-ADMIN OVH	2,000	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	2,500
Totals for Dept 966.000-TRANSFERS OUT		4,500	4,500	4,500	4,500	4,500	4,500
	TOTAL APPROPRIATIONS	20,662	8,504	7,950	5,890	8,200	10,075
	NET OF REVENUES/APPROPRIATIONS - FUND 509	(13,617)	(1,243)	2,050	4,157	2,800	1,425
	BEGINNING FUND BALANCE	57,054	43,437	42,193	42,193	42,193	44,993
	ENDING FUND BALANCE	43,437	42,194	44,243	46,350	44,993	46,418

Fund 650: WATER & SEWER FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
650-000.000-601.000	CONNECTION FEES, SEWER	27,500	42,500	32,500	27,500	30,000	25,000	
650-000.000-602.000	CONNECTION FEES, WATER	22,000	36,000	22,500	22,000	24,000	20,000	
650-000.000-664.000	INTEREST INCOME	310	216	200	137	200	200	
Totals for Dept 000.000		49,810	78,716	55,200	49,637	54,200	45,200	
	TOTAL ESTIMATED REVENUES	49,810	78,716	55,200	49,637	54,200	45,200	
APPROPRIATIONS								
Dept 000.000								
650-000.000-806.000	CONTRACTUAL ENGINEERING	0	0	0	384	384	20,000	*
650-000.000-922.001	HYDRANT CHARGES	0	0	0	552	552	0	
650-000.000-932.000	REPAIRS	1,221	0	5,000	2,968	3,000	0	
Totals for Dept 000.000		1,221	0	5,000	3,904	3,936	20,000	

* NOTES TO BUDGET: DEPARTMENT 000.000
806.000 CONTRACTUAL ENGINEERING

WTAER/SEWER PROJECTS 20,000

TOTAL APPROPRIATIONS	1,221	0	5,000	3,904	3,936	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 650	48,589	78,716	50,200	45,733	50,264	25,200
BEGINNING FUND BALANCE	272,322	320,912	399,627	399,627	399,627	449,891
ENDING FUND BALANCE	320,911	399,628	449,827	445,360	449,891	475,091

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 which follows FASB (Financial Accounting Standards Board) standards instead of GASB (Governmental Accounting Standards Board). Internal Service Funds are to be accounted for differently than the General Fund and Special Revenue Funds because their economic factors are different meaning they activities should be accounted for like a standard for-profit business and not a governmental entity.

For the 2016-2017 fiscal budget the City has budgeted $71,500 for the purchase of a two new pickup trucks and V-Box material spreader. 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
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
660-000.000-664.000	INTEREST INCOME	1,000	1,000	1,000	1,000	1,000	1,500	
660-000.000-673.000	SALE OF EQUIPMENT	0	11,680	16,700	12,500	12,500	0	
660-000.000-679.000	REIMBUR: MAJ & LOC ST-EQ RENT	87,561	81,260	98,000	52,666	98,000	95,000	
660-000.000-679.101	EQUIP REINBURSE-GENERAL FUND	37,830	41,092	66,000	58,827	66,000	70,000	
Totals for Dept 000.000		126,391	135,032	181,700	124,993	177,500	166,500	
	TOTAL ESTIMATED REVENUES	126,391	135,032	181,700	124,993	177,500	166,500	
APPROPRIATIONS								
Dept 902.000: DPW EQUIPMENT PURCHASES								
660-902.000-903.000	DEPRECIATION HIGHWAY/PUB	0	0	0	31	0	0	
660-902.000-979.000	CAPITAL OUTLAY	1,990	1,810	52,600	49,470	49,470	71,500	*
660-902.000-996.000	DEPRECIATION EXPENSE	45,747	61,136	55,000	0	55,000	60,000	
Totals for Dept 902.000-DPW EQUIPMENT PURCHASES		47,737	62,946	107,600	49,501	104,470	131,500	
* NOTES TO BUDGET: DEPARTMENT 902.000 DPW EQUIPMENT PURCHASES								
979.000	CAPITAL OUTLAY							
	CHEVY 3/4 TON 4X4 PICKUP/PLOW						30,000	
	CHEVY 1/2 TON PICKUP						20,000	
	V-BOX MATERIAL SPREADER S/S						18,000	
						TOTAL	68,000	
Dept 903.000: EQUIP. REPAIRS & MAINTENANCE								
660-903.000-860.000	GAS & OIL	20,923	17,144	21,000	10,481	15,000	17,500	
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS	8,238	12,709	13,000	14,661	17,000	17,500	
Totals for Dept 903.000-EQUIP. REPAIRS & MAINTENANCE		29,161	29,853	34,000	25,142	32,000	35,000	
	TOTAL APPROPRIATIONS	76,898	92,799	141,600	74,643	136,470	166,500	
	NET OF REVENUES/APPROPRIATIONS - FUND 660	49,493	42,233	40,100	50,350	41,030	0	
	BEGINNING FUND BALANCE	282,950	332,443	374,675	374,675	374,675	415,705	
	ENDING FUND BALANCE	332,443	374,676	414,775	425,025	415,705	415,705	

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 and this year the Harbor Authority has budgeted for hiring a consultant.

Fund 225: DDA FUND
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET
ESTIMATED REVENUES							
Dept 000.000							
225-000.000-417.000	TAX INCREMENT RECAPTURE	21,477	21,885	20,240	20,240	20,240	19,900
225-000.000-450.001	DOWNTOWN MERCHANT CONTRIBUTIONS	1,000	0	0	0	0	0
225-000.000-588.002	SOCIALS DONATIONS	19,298	12,359	14,500	10,775	10,775	12,000
225-000.000-634.000	OKTOBERFEST	500	0	0	0	0	0
225-000.000-634.001	HALLOWEEN SALES	0	0	10,000	11,918	12,000	12,000
225-000.000-634.002	DDA SMARTPHONE APP	0	0	0	0	0	2,000
225-000.000-664.000	INTEREST INCOME	250	250	250	250	250	350
Totals for Dept 000.000		42,525	34,494	44,990	43,183	43,265	46,250
	TOTAL ESTIMATED REVENUES	42,525	34,494	44,990	43,183	43,265	46,250
APPROPRIATIONS							
Dept 728.000: DOWNTOWN DEVELOPMENT AUTHORITY							
225-728.000-725.003	DDA ADMINISTRATION	228	434	6,300	6,171	6,300	7,800
225-728.000-725.005	MI MAIN STREET TRAVEL	0	0	2,000	0	2,000	1,000
225-728.000-726.000	EXPENSES	123	253	0	0	0	0
225-728.000-726.002	SOCIALS	16,938	14,392	14,500	9,377	9,377	12,000
225-728.000-726.005	WEBSITE	0	0	0	27	27	185
225-728.000-726.006	PROMOTIONS/MARKETING	10,873	724	0	913	300	0
225-728.000-726.013	OKTOBERFEST	346	0	0	0	0	0
225-728.000-726.020	PROMOTIONS/EVENTS	2,382	7,786	2,400	668	2,400	1,400
225-728.000-726.021	PROMOTIONS/ MERCHANTS	2,474	6,122	1,885	1,784	1,885	2,000
225-728.000-731.000	HALLOWEEN EVENTS	0	0	10,000	13,939	13,939	12,000
225-728.000-732.000	HOLIDAY PREVIEW/ LIGHT EVENT	0	0	0	0	0	750
225-728.000-740.003	BANNERS	0	0	0	0	0	300
225-728.000-742.000	DDA SMARTPHONE APP	0	0	0	0	0	2,000
225-728.000-742.001	DOWNTOWN MAP SIGN	0	0	0	0	0	1,000
225-728.000-802.000	CONTRACTUAL	402	0	0	0	0	0
225-728.000-862.000	RECORDING CLERK	0	100	0	0	0	0
225-728.000-900.000	PRINTING & PUBLISHING	0	0	0	0	0	920
225-728.000-979.000	CAPITAL OUTLAY	0	0	3,860	0	2,090	915
Totals for Dept 728.000-DOWNTOWN DEVELOPMENT AUTHORITY		33,766	29,811	40,945	32,879	38,318	42,270
Dept 966.000: TRANSFERS OUT							
225-966.000-999.101	TRANSFER TO GEN FUND-ADMIN OVH	4,200	4,377	4,045	4,045	4,045	3,980
Totals for Dept 966.000-TRANSFERS OUT		4,200	4,377	4,045	4,045	4,045	3,980
	TOTAL APPROPRIATIONS	37,966	34,188	44,990	36,924	42,363	46,250
	NET OF REVENUES/APPROPRIATIONS - FUND 225	4,559	306	0	6,259	902	0
	BEGINNING FUND BALANCE	64,464	67,247	66,202	66,202	66,202	67,104
	ENDING FUND BALANCE	69,023	67,553	66,202	72,461	67,104	67,104

Fund 244: HARBOR AUTHORITY
2016-2017 FISCAL YEAR

GL NUMBER	DESCRIPTION	2013-14 ACTIVITY	2014-15 ACTIVITY	2015-16 AMENDED BUDGET	2015-16 ACTIVITY 06/30/2016	2015-16 PROJECTED ACTIVITY	2016-17 REQUESTED BUDGET	
ESTIMATED REVENUES								
Dept 000.000								
244-000.000-657.244	SAUGATUCK CONTRIBUTION HARBOR	6,856	503	0	0	0	10,000	
244-000.000-699.244	TRANSFER IN FROM GF	11,000	35,000	37,500	37,500	37,500	15,300	
Totals for Dept 000.000		17,856	35,503	37,500	37,500	37,500	25,300	
	TOTAL ESTIMATED REVENUES	17,856	35,503	37,500	37,500	37,500	25,300	
APPROPRIATIONS								
Dept 790.000: HARBOR								
244-790.000-740.000	SUPPLIES	459	183	250	0	250	0	
244-790.000-803.000	CONTRACTUAL CONSULTANT	0	0	0	0	0	14,400	*
244-790.000-806.000	CONTRACTUAL ENGINEERING	15,720	34,172	32,500	35,128	32,500	5,000	*
244-790.000-861.000	MILEAGE REIMBURSEMENT	118	23	250	0	250	0	
244-790.000-862.000	RECORDING CLERK	1,100	800	1,200	550	650	600	
244-790.000-864.000	POSTAGE	0	0	50	0	50	0	
244-790.000-900.000	PRINTING & PUBLISHING	46	0	50	0	50	0	
244-790.000-977.000	EQUIPMENT	0	0	0	0	0	5,000	*
Totals for Dept 790.000-HARBOR		17,443	35,178	34,300	35,678	33,750	25,000	

* NOTES TO BUDGET: DEPARTMENT 790.000 HARBOR

803.000	CONTRACTUAL CONSULTANT	
	CONTRACTUAL CONSULTANT	14,400
806.000	CONTRACTUAL ENGINEERING	
	FINISHING HARBOR MASTER PLAN	5,000
977.000	EQUIPMENT	
	BARGE	5,000

	TOTAL APPROPRIATIONS	17,443	35,178	34,300	35,678	33,750	25,000
	NET OF REVENUES/APPROPRIATIONS - FUND 244	413	325	3,200	1,822	3,750	300
	BEGINNING FUND BALANCE	7,196	7,609	7,934	7,934	7,934	11,684
	ENDING FUND BALANCE	7,609	7,934	11,134	9,756	11,684	11,984

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.