



CITY COUNCIL MEETING AGENDA

January 12, 2026

The meeting will start at 6:30 p.m.

This is an in-person meeting at Saugatuck City Hall

102 Butler St, Saugatuck, MI 49453.

The meeting will also be available live, virtually on Zoom.

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Roll Call**
4. **Mayor's Comments**
5. **City Manager Comments**
6. **Agenda Changes** (*Additions/Deletions*)
7. **Guest Speakers**
 - A. Audit Presentation – Fiscal Year 2024/2025
 - B. Assessor Presentation
8. **Public Comment on Agenda Items Only** (*Limit 3 minutes*)
9. **Consent Agenda:** (*Roll Call*)
 - A. Approval of City Council Workshop Minutes from January 7, 2026.
 - B. Change Orders 2, 3, 4 and 5 for Mt. Baldhead Restroom.
 - C. Resolution No. 260112-A Approving the Adoption of Guidelines for Poverty Exemption for 2026.
 - D. Proclamation No. 260112-P1 Honoring the Retirement of David Swan.
10. **Staff Reports, Boards, Commissions & Committees:**
 - A. **Staff Reports:**
 1. City Manager
 2. Treasurer
 3. Clerk

NOTICE:

Join online by visiting:

<https://us02web.zoom.us/j/2698572603>

Join by phone by dialing:

**(312) 626-6799 -or-
(646) 518-9805**

Then enter "Meeting ID":

2698572603

Please send questions or comments regarding meeting agenda items prior to meeting to:

rcummins@saugatuckcity.com

Requests for accommodations or interpretive services must be made 48 hours prior to this meeting.

Please contact Saugatuck City Clerk at 269-857-2603 or

jwolters@saugatuckcity.com for further information.

4. Planning & Zoning
5. Department of Public Works
6. Police
7. Engineer

B. Boards, Commissions & Committees:

1. Fire District Administration Board
2. Interurban Board
3. Kalamazoo Lake Sewer & Water Authority
4. Kalamazoo Lake Harbor Authority
5. Zoning Board of Appeals
6. Historic District Commission
7. Planning Commission
8. Parks & Public Works Committee
9. Tri-Community Non-Motorized Trail Study Committee
10. Water System Operations Contract Advisory Committee
11. Parking Improvements Task Force

11. Approval of Accounts Payable: (Roll Call)

- A. Accounts Payable in the amount of \$1,082,270.00.

12. Public Hearings

13. Unfinished Business

14. New Business

- A. Public Works Pickup Truck Purchase.

15. Public Comments

16. Closed Session

- A. Motion by _____, supported by _____, to move into a closed session pursuant to MCL 15.268(h) to discuss a confidential written legal opinion from the City Attorney.

17. Correspondence

- A. Saugatuck – Douglas HEARTSafe
- B. Julie Sowa
- C. Renee Mulcrone
- D. Donna Agnew
- E. Brian Elmore
- F. David Isjamovski and Chad Dupont
- G. Dick Waskin

18. Council Comments

19. Adjourn (Voice Vote)



City Council Agenda Item Report

FROM: Ryan Cummins, City Manager
Nicole Bredeweg, City Treasurer/Finance Officer

MEETING DATE: January 12, 2026

SUBJECT: Audit Presentation – Fiscal Year 2024-2025

DESCRIPTION:

The annual audit for FY 24/25 was recently completed. Attached is a copy. The auditor will be at your regular meeting to present their findings. In the meantime, here are some highlights:

- The City's net position increased by \$2,306,694.
- The City continues to report a solid net position, with approximately \$12.8 million reported in cash and investments, approximately \$1.3 million in long-term debt, and no net pension liability.
- We added significant sums (\$1,854,599 in total of all funds) to our fund balances last year:
 - General Fund financing sources exceeded their financing uses by \$1,186,199 increasing its ending fund balance to \$7,444,857.
 - Major Street Fund increased its ending fund balance by \$131,633 to \$912,302.
 - Local Street Fund, increased its ending fund balance by \$314,628 to \$2,564,302.
 - The Water/Sewer Improvements Fund, increased its ending fund balance by \$219,742 to \$794,256.
 - The Debt Service Fund, increased its ending fund balance by \$2,397 to \$55,767.
- As you know, we are investing some of these savings into several capital improvement projects that are in the works.

As a reminder, all audits are available on the Michigan Department of Treasury website and can be searched for here: <https://treas-secure.state.mi.us/documentsearch>. Once on this page, fill in the following dropdown cells:

- County: Allegan-03
- Year: 2025

- Municipality Type: City
- Municipality: Saugatuck, City of

The audit appears in the list and is listed as 'Audit-Financial Report'

LEGAL REVIEW:

Legal will be at your meeting if you have any questions.

SAMPLE MOTION:

N/A.

CITY OF SAUGATUCK

Allegan County, Michigan

FINANCIAL STATEMENTS

June 30, 2025

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of City Council
City of Saugatuck, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of City of Saugatuck as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of City of Saugatuck as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our standards under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Saugatuck and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Saugatuck's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions.

Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that individually or in the aggregate, they would influence the judgment made by a reasonable user based on financial statements.

To the Honorable Mayor and Members of City Council
City of Saugatuck, Michigan

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Saugatuck's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Saugatuck's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis (pages 4 through 8), schedule of changes in the net pension liability and related ratios (pages 40 through 41), schedule of defined benefit plan pension contributions (page 42), and budgetary comparison information (pages 43 through 47) be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Saugatuck's basic financial statements. The accompanying supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Berthiaume & Co.

Saginaw, Michigan
December 13, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF SAUGATUCK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

As management of the City of Saugatuck (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in the financial statements and the notes to the financial statements.

FINANCIAL HIGHLIGHTS:

- The City's total net position is reported as \$40,694,062 for the year ended June 30, 2025, compared to \$38,387,368 for the year ended June 30, 2024.
- In the City's governmental activities, revenues generated were \$6,141,024 while expenses totaled \$3,834,330.
- Total net position increased by \$2,306,694.

OVERVIEW OF THE FINANCIAL STATEMENTS:

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements:

The government-wide statements are designed to provide readers with a broad overview of the City's finances, as a whole, in a manner similar to a private sector business. The *statement of net position* presents information on all of the City's assets, liabilities, and deferred outflows and inflows, with the difference between these reported as net position. The *statement of activities* presents all of the City's revenues and expenses, and is reported based on when the underlying event giving rise to the revenue or expense occurs, regardless of when cash is received or paid.

The governmental activities of the City include general government administration, legislative, public works, street maintenance, public safety and recreation and cultural. Property taxes, state shared revenue, and charges for services finance most of these activities.

Fund Financial Statements:

The fund financial statements provide more detailed information about the City's most significant funds, not the City as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The City has three types of funds:

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

CITY OF SAUGATUCK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains five (5) individual governmental funds. Separate information is presented for the General Fund, Major Street Fund, Local Street Fund, Water and Sewer Improvements Fund, and Debt Service Fund which are considered to be "major" funds. The City has elected to report all governmental funds as major.

The City adopts an annual budget for its General Fund and special revenue funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets for the General Fund and all major special revenue funds.

Proprietary Funds – Proprietary funds are used to report services where the City charges a fee to the customer to recover most or all of the cost of the service rendered. Proprietary funds provide both long- and short-term financial information. The two types of proprietary funds are enterprise and internal service funds. The City has no enterprise funds.

- Internal service funds are used to report activities that provide supplies and services to the City's other programs. The City's internal service fund is the Motor Pool Fund. Because these services solely benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary Funds – Fiduciary funds are used to account for the resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of the funds are not available to support the City's own programs.

Notes to the Financial Statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information:

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City.

CITY OF SAUGATUCK AS A WHOLE:

The City's total net position for the year ended June 30, 2025 is \$40,694,062. Unrestricted net position, that part of net position that can be used to finance day-to-day operations, is \$8,330,975.

CITY OF SAUGATUCK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

The following table shows comparisons of total assets, total deferred outflows of resources, total liabilities, total deferred inflows of resources, and total net position in a condensed format for the government-wide net position as of June 30, 2025 and June 30, 2024.

	<i>Governmental Activities</i>	
	<i>2025</i>	<i>2024</i>
Assets:		
Current and other assets	\$ 13,508,351	\$ 11,286,238
Capital assets, net	29,034,941	28,800,564
Total assets	42,543,292	40,086,802
Deferred outflows of resources	143,099	215,748
Liabilities:		
Current and other liabilities	597,153	254,999
Long-term liabilities	1,395,176	1,660,183
Total liabilities	1,992,329	1,915,182
Net position:		
Net investment in capital assets	27,691,941	27,171,564
Restricted	4,671,146	3,982,347
Unrestricted	8,330,975	7,233,457
Total net position	\$ 40,694,062	\$ 38,387,368

Overall Analysis of Financial Position and Changes in Net Position:

The City's net position increased by \$2,306,694 during the current fiscal year. The City continues to report a solid net position, with approximately \$12.8 million reported in cash and investments, approximately \$1.3 million in long-term debt, and no net pension liability.

Governmental Activities:

The City's total governmental revenue is reported at \$6,141,024, an increase of \$722,434 from the prior year. Property tax revenues and charges for services attributed to approximately \$621,000 of this increase.

Total expenses decreased by \$71,899 from the prior year.

The following table shows comparison of the change in net position in a condensed format for the years ended June 30, 2025 and June 30, 2024.

CITY OF SAUGATUCK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

	<i>Governmental Activities</i>	
	<i>2025</i>	<i>2024</i>
Revenues:		
Program revenues		
Charges for services	\$ 1,467,574	\$ 1,029,372
Operating grants and contributions	665,537	622,580
Capital grants	15,000	-
General revenues		
Property taxes	3,256,767	3,073,580
Franchise fees	39,035	45,114
Grants and contributions not restricted to specific programs	170,806	123,380
Investment earnings	526,305	524,564
Total revenues	<u>6,141,024</u>	<u>5,418,590</u>
Expenses:		
General government	926,403	1,196,075
Public safety	393,186	379,045
Public works	1,634,552	1,412,922
Community and economic development	218,231	153,276
Recreation and culture	632,163	730,410
Interest on long-term debt	29,795	34,501
Total expenses	<u>3,834,330</u>	<u>3,906,229</u>
Excess (deficiency) of revenues over expenses before other items	<u>2,306,694</u>	<u>1,512,361</u>
Other items:		
Sale of capital assets	-	7,605
Change in net position	<u>2,306,694</u>	<u>1,519,966</u>
Net position, beginning of year	<u>38,387,368</u>	<u>36,867,402</u>
Net position, end of year	<u>\$ 40,694,062</u>	<u>\$ 38,387,368</u>

CITY OF SAUGATUCK'S FUNDS:

Presentation of the City of Saugatuck's major funds begins on page 12, following the government-wide financial statements. The fund financial statements provide detailed information about the most significant funds, not the City as a whole. Funds are created to help manage money for specific purposes, as well as show accountability for certain activities, such as specific property tax millages and restricted receipts from Federal and State sources.

The General Fund is the City's largest governmental fund and one of five governmental funds that are considered major. It pays for most of the City's government services. Its major components of revenue are property taxes, charges for services and state shared revenue. For the year ended June 30, 2025, General Fund financing sources exceeded its financing uses by \$1,186,199 increasing its ending fund balance to \$7,444,857. The City's second major governmental fund, the Major Street Fund increased its ending fund balance by \$131,633 to \$912,302. The City's third major governmental fund, the Local Street Fund, increased its ending fund balance by \$314,628 to \$2,564,302. The City's fourth major governmental fund, the Water and Sewer Improvements Fund, increased its ending fund balance by \$219,742 to \$794,256. The City's fifth major governmental fund, the Debt Service Fund, increased its ending fund balance by \$2,397 to \$55,767.

CITY OF SAUGATUCK

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2025

Overall Analysis of Financial Position and Change in General Fund Fund Balance:

The General Fund fund balance of \$7,444,857 as of June 30, 2025 is considered, by management, to be very healthy in comparison to the annual General Fund expenditures budget of approximately \$4 million. The City's revenues and expenditures were monitored during the current year through a budget process and the operating results were as expected.

General Fund Budgetary Highlights:

The General Fund budget, as originally adopted, projected a decrease in fund balance of \$217,885. During the year, the City made budget amendments, which projected a decrease in fund balance of \$57,586. The actual results for the year yielded a net increase in fund balance of \$1,186,199.

Capital Assets and Debt Administration:

At June 30, 2025, the City of Saugatuck had \$29,034,941 invested in capital assets including land, buildings, equipment, land improvements, and infrastructure, net of accumulated depreciation. At June 30, 2024, this total was \$28,800,564. Additional information about the City's capital assets is presented in Note 1 and Note 5 of the Notes to the Financial Statements.

At June 30, 2025, the City of Saugatuck's total long-term indebtedness (not including compensated absences or net pension liability) was \$1,343,000 which was backed by the full faith and credit of the City. Additional information about the City's indebtedness is presented in Note 6 of the Notes to the Financial Statements.

Economic Factors and Next Year's Budget:

The City Administration and Council continue to focus on balancing service delivery with responsible financial management in an environment of rising costs and ongoing infrastructure needs. Budget line items are regularly reviewed to identify cost efficiencies and ensure expenditures remain aligned with available revenues. The City's adopted budget for the coming fiscal year reflects sufficient revenues to support essential services, maintain streets and parks, and address priority operational needs while continuing to monitor economic conditions and cost pressures.

The City has built up healthy savings in its various funds and needs to invest in infrastructure needs. The Department of Public Works and the Parks and Public Works Committee have recommended, and Council has approved, several capital improvement projects for the upcoming year. Planned projects include park improvements, traffic and pedestrian infrastructure enhancements, and street and utility projects that will be funded through a combination of road, water and sewer, and general fund revenues, with selective use of fund balance where appropriate. These projects require no debt service to complete and we will still maintain healthy reserves in the general fund that are far above Council's policy requirement.

Where feasible, the City continues to pursue state and federal grant opportunities to help offset the cost of major capital projects. Grant funding is not assumed in the adopted budget unless awarded but remains an important tool to reduce local financial impact and support long-term infrastructure investment.

The City also continues to maintain a fully funded status for its MERS defined benefit pension plan, in compliance with State of Michigan requirements. The Administration and Council remain committed to preserving this funded status and supporting the City's long-term financial stability.

Contacting the City's Financial Management:

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. If you have questions about this report or need additional financial information, contact the City Treasurer, 102 Butler Street, P.O. Box 86, Saugatuck, Michigan 49453.

BASIC FINANCIAL STATEMENTS

CITY OF SAUGATUCK

STATEMENT OF NET POSITION

June 30, 2025

	<i>Governmental Activities</i>
Assets:	
Cash and cash equivalents	\$ 3,933,635
Investments	8,958,995
Receivables	414,301
Capital assets not being depreciated	22,420,934
Capital assets being depreciated, net	6,614,007
Net pension asset	<u>201,420</u>
Total assets	<u>42,543,292</u>
Deferred outflows of resources:	
Related to pension	<u>143,099</u>
Liabilities:	
Accounts payable and accrued expenses	597,153
Long-term liabilities:	
Due within one year	
Current portion of long-term debt	307,000
Due in more than one year	
Compensated absences	52,176
Long-term debt	<u>1,036,000</u>
Total liabilities	<u>1,992,329</u>
Net position:	
Net investment in capital assets	27,691,941
Restricted for:	
Debt service	55,767
Pension benefits	344,519
Public works	794,256
Streets	3,476,604
Unrestricted	<u>8,330,975</u>
Total net position	<u><u>\$ 40,694,062</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

STATEMENT OF ACTIVITIES

Year Ended June 30, 2025

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<i>Governmental activities:</i>					
General government	\$ 926,403	\$ 2,090	\$ -	\$ -	\$ (924,313)
Public safety	393,186	163,046	-	-	(230,140)
Public works	1,634,552	237,226	635,620	-	(761,706)
Community and economic development	218,231	-	-	-	(218,231)
Recreation and culture	632,163	1,065,212	29,917	15,000	477,966
Interest on long-term debt	29,795	-	-	-	(29,795)
Total governmental activities	<u>\$ 3,834,330</u>	<u>\$ 1,467,574</u>	<u>\$ 665,537</u>	<u>\$ 15,000</u>	<u>(1,686,219)</u>
General revenues:					
Property taxes, levied for general purpose					2,536,747
Property taxes, levied for streets					395,469
Property taxes, levied for debt service					317,847
Payment in lieu of taxes					6,704
Franchise fees					39,035
Grants and contributions not restricted to specific programs					170,806
Unrestricted investment earnings					<u>526,305</u>
Total general revenues					<u>3,992,913</u>
Change in net position					2,306,694
Net position, beginning of year					<u>38,387,368</u>
Net position, end of year					<u>\$ 40,694,062</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2025

	<i>General Fund</i>	<i>Major Street Fund</i>	<i>Local Street Fund</i>	<i>Water and Sewer Improvements Fund</i>
Assets:				
Cash and cash equivalents	\$ 2,358,788	\$ 268,340	\$ 425,449	\$ 411,582
Investments	5,230,923	627,034	2,158,971	358,725
Accounts receivable	261,726	-	6,411	57,726
Due from other governments	59,067	18,429	10,942	-
Total assets	<u>\$ 7,910,504</u>	<u>\$ 913,803</u>	<u>\$ 2,601,773</u>	<u>\$ 828,033</u>
Liabilities:				
Accounts payable	\$ 171,735	\$ 145	\$ 35,776	\$ 33,777
Accrued expenses	547	-	-	-
Accrued wages payable	68,027	1,356	1,695	-
Total liabilities	<u>240,309</u>	<u>1,501</u>	<u>37,471</u>	<u>33,777</u>
Deferred inflows of resources:				
Unavailable revenue	<u>225,338</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted for:				
Debt service	-	-	-	-
Streets	-	912,302	2,564,302	-
Public works	-	-	-	794,256
Committed for:				
Parks	1,000,000	-	-	-
Spear Boat Launch	26,942	-	-	-
Unassigned	6,417,915	-	-	-
Total fund balances	<u>7,444,857</u>	<u>912,302</u>	<u>2,564,302</u>	<u>794,256</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 7,910,504</u>	<u>\$ 913,803</u>	<u>\$ 2,601,773</u>	<u>\$ 828,033</u>

continued

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

GOVERNMENTAL FUNDS BALANCE SHEET, CONTINUED June 30, 2025

	<i>Debt Service Fund</i>	<i>Total</i>
Assets:		
Cash and cash equivalents	\$ 55,767	\$ 3,519,926
Investments	-	8,375,653
Accounts receivable	-	325,863
Due from other governments	-	88,438
	<u>55,767</u>	<u>88,438</u>
Total assets	<u>\$ 55,767</u>	<u>\$ 12,309,880</u>
Liabilities:		
Accounts payable	\$ -	\$ 241,433
Accrued expenses	-	547
Accrued wages payable	-	71,078
	<u>-</u>	<u>71,078</u>
Total liabilities	<u>-</u>	<u>313,058</u>
Deferred inflows of resources:		
Unavailable revenue	-	225,338
	<u>-</u>	<u>225,338</u>
Fund balances:		
Restricted for:		
Debt service	55,767	55,767
Streets	-	3,476,604
Public works	-	794,256
Committed for:		
Parks	-	1,000,000
Spear Boat Launch	-	26,942
Unassigned	-	6,417,915
	<u>55,767</u>	<u>6,417,915</u>
Total fund balances	<u>55,767</u>	<u>11,771,484</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 55,767</u>	<u>\$ 12,309,880</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

RECONCILIATION OF FUND BALANCES OF THE GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2025

Fund balances of governmental funds	\$ 11,771,484
Net position reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.	
Capital assets not being depreciated	22,420,934
Capital assets being depreciated, net	6,614,007
Capital assets accounted for in the internal service fund	(694,301)
The net pension asset shown in governmental activities is not a current financial resource and therefore not reported in the funds.	201,420
Deferred outflows from the difference between projected and actual investment earnings of the pension plan, the difference between expected and actual experience and assumption changes of the pension plan as well as City contributions made after the measurement date of the net pension liability are not reported in the funds.	143,099
Some assets are not available to pay for current year expenditures. Those assets (such as certain receivables) are offset by deferred inflows of resources in the governmental funds, and thus not included in fund balance.	225,338
Certain liabilities are not due and payable in the current year and therefore are not reported in the governmental funds.	
Bonds payable	(1,343,000)
Compensated absences payable	(52,176)
Accrued interest payable	(4,688)
An internal service fund is used by management to charge the costs of certain activities, such as equipment usage, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities.	<u>1,411,945</u>
Net position of governmental activities	<u>\$ 40,694,062</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Year Ended June 30, 2025

	<i>General Fund</i>	<i>Major Street Fund</i>	<i>Local Street Fund</i>	<i>Water and Sewer Improvements Fund</i>
Revenues:				
Property taxes	\$ 2,542,045	\$ -	\$ 395,911	\$ -
Licenses and permits	190,582	-	-	-
Federal grants	201,346	-	-	-
State grants	130,952	122,898	69,575	-
Contributions from other units	-	117,695	124,106	-
Charges for services	1,067,302	-	-	237,043
Fines and forfeits	3,594	-	-	-
Interest and rents	335,339	18,031	112,095	25,893
Other revenue	62,759	-	183	-
Total revenues	<u>4,533,919</u>	<u>258,624</u>	<u>701,870</u>	<u>262,936</u>
Expenditures:				
Current				
General government	902,239	-	-	-
Public safety	396,246	-	-	-
Public works	878,260	126,991	169,340	6,750
Community and economic development	217,532	-	-	-
Recreation and culture	685,868	-	-	-
Capital outlay	267,575	-	217,902	36,444
Debt service				
Principal	-	-	-	-
Interest and fees	-	-	-	-
Total expenditures	<u>3,347,720</u>	<u>126,991</u>	<u>387,242</u>	<u>43,194</u>
Changes in fund balances	1,186,199	131,633	314,628	219,742
Fund balances, beginning of year	<u>6,258,658</u>	<u>780,669</u>	<u>2,249,674</u>	<u>574,514</u>
Fund balances, end of year	<u>\$ 7,444,857</u>	<u>\$ 912,302</u>	<u>\$ 2,564,302</u>	<u>\$ 794,256</u>

continued

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES, CONTINUED

Year Ended June 30, 2025

	<i>Debt Service Fund</i>	<i>Total</i>
Revenues:		
Property taxes	\$ 318,811	\$ 3,256,767
Licenses and permits	-	190,582
Federal grants	-	201,346
State grants	-	323,425
Contributions from other units	-	241,801
Charges for services	-	1,304,345
Fines and forfeits	-	3,594
Interest and rents	215	491,573
Other revenue	-	62,942
Total revenues	<u>319,026</u>	<u>6,076,375</u>
Expenditures:		
Current		
General government	-	902,239
Public safety	-	396,246
Public works	-	1,181,341
Community and economic development	-	217,532
Recreation and culture	-	685,868
Capital outlay	-	521,921
Debt service		
Principal	286,000	286,000
Interest and fees	<u>30,629</u>	<u>30,629</u>
Total expenditures	<u>316,629</u>	<u>4,221,776</u>
Changes in fund balances	2,397	1,854,599
Fund balances, beginning of year	<u>53,370</u>	<u>9,916,885</u>
Fund balances, end of year	<u>\$ 55,767</u>	<u>\$ 11,771,484</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year Ended June 30, 2025

Changes in fund balances of governmental funds	\$ 1,854,599
Change in net position reported for governmental activities in the statement of activities is different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense.	
Purchases of capital assets	463,476
Depreciation expense	(440,267)
Deferred inflows of resources in governmental funds do not provide current financial resources but are current revenues in the statement of activities.	29,917
Payments of principal on long-term obligations are expenditures in governmental funds but the payments reduce long-term liabilities in the statement of net position.	286,000
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Change in compensated absences payable	(20,993)
Change in accrued interest on bonds	834
Change in net pension asset and related deferred outflows and deferred inflows	20,399
An internal service fund is used by management to charge the costs of certain activities, such as equipment usage, to individual funds. The change in net position of the internal service fund is included in governmental activities.	112,729
Change in net position of governmental activities	<u>\$ 2,306,694</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

PROPRIETARY FUNDS
STATEMENT OF NET POSITION
June 30, 2025

	<u><i>Internal Service Fund Motor Pool Fund</i></u>
Assets:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 413,709
Investments	<u>583,342</u>
Total current assets	<u>997,051</u>
<i>Noncurrent assets:</i>	
Capital assets being depreciated, net	<u>694,301</u>
Total assets	<u>1,691,352</u>
Liabilities:	
<i>Current liabilities:</i>	
Accounts payable	278,998
Accrued wages payable	<u>409</u>
Total current liabilities	<u>279,407</u>
Net position:	
Investment in capital assets	694,301
Unrestricted	<u>717,644</u>
Total net position	<u>\$ 1,411,945</u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

PROPRIETARY FUNDS
**STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION**
Year Ended June 30, 2025

	<i><u>Internal Service Fund Motor Pool Fund</u></i>
Operating revenues:	
Equipment rental	\$ 313,462
Operating expenses:	
Personal services	32,730
Supplies	44,066
Other services and charges	82,484
Depreciation	<u>76,185</u>
Total operating expenses	<u>235,465</u>
Operating income (loss)	<u>77,997</u>
Non-operating revenues (expenses):	
Interest income	<u>34,732</u>
Change in net position	112,729
Net position, beginning of year	<u>1,299,216</u>
Net position, end of year	<u><u>\$ 1,411,945</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS
Year Ended June 30, 2025

	<i><u>Internal Service Fund</u></i> <i><u>Motor Pool Fund</u></i>
Cash flows from operating activities:	
Cash received from interfund services	\$ 313,462
Cash payments to employees and on behalf of employees	(32,786)
Cash payments for goods, services and other	<u>142,711</u>
Net cash provided (used) by operating activities	<u>423,387</u>
Cash flows from capital related financing activities:	
Acquisition of capital assets	<u>(287,353)</u>
Cash flows from investing activities:	
Interest received	<u>34,732</u>
Net increase in cash and cash equivalents	170,766
Cash, cash equivalents, and investments, beginning of year	<u>826,285</u>
Cash, cash equivalents, and investments, end of year	<u><u>\$ 997,051</u></u>
Reconciliation of operating income to net cash provided (used) by operating activities:	
Operating income (loss)	\$ 77,997
Adjustments:	
Depreciation	76,185
Change in assets and liabilities:	
Accounts payable	269,261
Accrued wages payable	<u>(56)</u>
Net cash provided (used) by operating activities	<u><u>\$ 423,387</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

FIDUCIARY FUNDS
STATEMENT OF NET POSITION
June 30, 2025

	<i><u>Custodial Fund</u></i>
	<i><u>Current Tax Collection Fund</u></i>
Assets:	
Cash and cash equivalents	\$ -
Liabilities:	
Due to other governments	-
Net position:	
Held for other governments	\$ -

The accompanying notes are an integral part of these financial statements.

CITY OF SAUGATUCK

FIDUCIARY FUNDS
**STATEMENT OF CHANGES IN FIDUCIARY
FUND NET POSITION**
Year Ended June 30, 2025

	<u><i>Custodial Fund</i></u> <u><i>Current Tax Collection Fund</i></u>
Additions:	
Property taxes collected for other governments	\$ 8,425,164
Deductions:	
Property taxes paid to other governments	<u>8,425,164</u>
Change in net position	-
Net position, beginning of year	<u>-</u>
Net position, end of year	<u><u>\$ -</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies used by the City of Saugatuck, (the “City”).

Reporting Entity:

The City of Saugatuck was incorporated under the Home Rule City Act (P.A. 279 pf 1979) and operates under a Council/Manager form of government. The City Council consists of seven (7) members including the Mayor and Mayor Pro-Tem. The City provides the following services: general administrative services, public safety, public works, highway and street maintenance, recreation and culture, and other governmental functions. In evaluating the City as a reporting entity, management has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable and, as such, should be included within the City’s financial statements. Management has concluded there are no component units to be included in the City’s financial statements.

Jointly Governed Organizations:

Township of Saugatuck Fire District – The Township of Saugatuck Fire District (the “District”) is a jointly-governed organization of the City of Saugatuck, Township of Saugatuck and the City of the Village of Douglas formed May 18, 1976, to provide fire protection within the participating municipalities. Costs of operations and capital expenditures are supported by contributions from the participating municipalities. Complete audited financial statements for the District can be obtained from the City of Saugatuck’s Treasurer.

Interurban Transit Authority – The Interurban Transit Authority (the “Authority”) is organized as a non-profit corporation. The incorporating municipalities include the City of Saugatuck, the Township of Saugatuck, and the City of the Village of Douglas. The Authority’s Administrative Board consists of six members, two members appointed by each of the three participating units. Complete audited financial statements for the District can be obtained from the City of Saugatuck’s Treasurer.

Kalamazoo Lake Sewer and Water Authority – The Kalamazoo Lake Sewer and Water Authority (the “Authority”) was created under the provisions of Act 233, Public Acts of Michigan, 1955, as amended with the constituent communities of the City of Saugatuck, the Township of Saugatuck, and the City of the Village of Douglas. The Authority was formed to operate, maintain, administer and manage the water and sewerage systems located within the constituent units of government. During the year ended June 30, 2025, the City did not contribute to the Authority, except to pay water and sewer usage fees. Any infrastructure constructed or paid by the City is recorded as infrastructure on the City’s records. Complete audited financial statements for the District can be obtained from the City of Saugatuck’s Treasurer.

Water Resource Improvement Tax Increment Finance Authority – The Water Resource Improvement Tax Increment Finance Authority (the “Authority”) was established by the City of Saugatuck and the City of the Village of Douglas. The Authority was formed to obtain funding to maintain the Kalamazoo River harbor. During the year ended June 30, 2025, the City made no contribution to the Authority.

Accounting and Reporting Principles:

The City follows accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. Accounting and financial reporting pronouncements are promulgated by the Government Accounting Standards Board.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Report Presentation:

Governmental accounting principles require that financial reports include two different perspectives - the government-wide perspective and the fund-based perspective. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. The statements also present a schedule reconciling these amounts to the modified accrual-based presentation found in the fund-based statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenue. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided; (2) operating grants and contributions; and (3) capital grants and contributions, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenue. For the most part, the effect of interfund activity has been removed from these statements.

Separate financial statements are provided for governmental funds and proprietary funds, even though the latter are not included in the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Basis of Accounting:

The governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting is intended to better demonstrate accountability for how the government has spent its resources. Expenditures are reported when the goods are received or the services are rendered. Capital outlays are reported as expenditures (rather than as capital assets) because they reduce the ability to spend resources in the future; conversely, employee benefit costs that will be funded in the future (such as pension or sick and vacation pay) are not counted until they come due for payment. In addition, debt service expenditures, claims, and judgments are recorded only when payment is due. Revenues are not recognized until they are collected, or collected soon enough after the end of the year that they are available to pay for obligations outstanding at the end of the year. For this purpose, the City considers amounts collected within 60 days of year end to be available for recognition. The following major revenue sources meet the availability criterion: most state-shared revenue, state gas and weight tax revenue, and interest associated with the current fiscal period.

Proprietary funds use the economic resources measurement focus and the full accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Fiduciary funds use the economic resources measurement focus and the full accrual basis of accounting.

Fund Accounting:

The City accounts for its various activities in several different funds in order to demonstrate accountability for how it has spent certain resources - separate funds allow the City to show the particular expenditures that specific revenues were used for. The various funds are aggregated into three broad fund types:

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Governmental funds include all activities that provide general governmental services that are not business-type activities. This includes the General Fund, special revenue funds, and debt service funds. The City has elected to report all its governmental funds as “major” funds.

General Fund is the City’s primary operating fund because it accounts for all financial resources used to provide general government services, other than those specifically assigned to another fund.

Special Revenue Fund – Major Street Fund accounts for the expenditures associated with the maintenance and construction needs of the major street portion of the City’s street network.

Special Revenue Fund – Local Street Fund accounts for the expenditures associated with the maintenance and construction needs of the local street portion of the City’s street network.

Special Revenue Fund – Water and Sewer Improvements Fund accounts for water and sewer infrastructure improvements in the City. Revenues are derived from special assessments and charges for services.

Debt Service Fund accounts for a property tax levy for the payment of the 2017 Street and Infrastructure Refunding Bonds.

Fiduciary funds are used to account for the resources held in a fiduciary capacity. Fiduciary funds are not reflected in the government-wide financial statements because the resources of the funds are not available to support the City’s own programs

Custodial Funds report fiduciary activities that are not required to be reported in trust funds. This includes the Current Tax Collection Fund.

Proprietary funds include enterprise funds and internal service funds, which provide goods or services to users in exchange for charges or fees. The City has only an internal service fund.

Specific Balances and Transactions:

Cash, Cash Equivalents, and Investments – Cash and cash equivalents includes cash on hand, demand deposits, certificates of deposit and short term investments with a maturity of three months or less when acquired. Investments are stated at fair value. For purposes of the statement of cash flows, the City considers all highly liquid investments with an original maturity of three months or less when purchased to be cash equivalents. Investments are recorded in the City’s records at fair value.

Prepaid Items – Certain payments to vendors reflect costs applicable to future accounting periods and may be recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets – Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are defined by the City as assets with an individual cost in excess of \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The amount reported for infrastructure includes water and sewer improvements made since 1984, and all other types of infrastructure constructed or acquired since 2003. Capital assets are depreciated using the straight-line method over the following useful lives:

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Buildings and improvements	5-50 years
Infrastructure	20-50 years
Land improvements	10-30 years
Machinery and equipment	5-30 years
Streets	7-30 years

Long-term Obligations – In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if any, are expensed when bonds are issued.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as expenditures, as well as bond premiums and discounts. Debt service funds are generally used to liquidate long-term debt.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position and/or balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenue qualifies for reporting in this category and arises only under a modified accrual basis of accounting and therefore is reported only in the governmental funds.

Net Position Flow Assumption – Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

Fund Balance Flow Assumption – Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Fund Balance Policies – Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either committed or assigned fund balance.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes, but do not meet the criteria to be classified as committed. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Other classifications of fund balance include: nonspendable fund balance, which are amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact; restricted fund balance, which are amounts that have constraints placed on their use by an external party or constitutional provisions or enabling legislation (grants, contributions, specific fee mandates); and unassigned fund balance, which are amounts that are available for any purpose. The General Fund is the only fund that reports a positive unassigned fund balance amount. However, unassigned balances also include negative balances in other governmental funds.

Property Taxes – Property taxes attach as enforceable liens on properties as of July 1. Taxes are levied July 1 and are due without penalty on or before September 14. The City bills and collects its own property taxes and also taxes for other taxing authorities. Collections of all the taxes and remittances of them to the other taxing authorities are accounted for in an agency fund. Real property taxes not collected as of March 1 are returned to the County for collection, which advances the City 100% for the delinquent real property taxes. Collection of delinquent personal property taxes remains the responsibility of the City Treasurer. In 2024, the City levied property taxes on an assessed property tax value of \$226,946,076 (exclusive of any Michigan Tax Tribunal or Board of Review adjustments). Taxes levied consisted of 10.5880 mills for the City's operating purposes, 1.7418 mills for streets and 1.4000 mills for debt.

Pension Costs – The City provides pension benefits to employees and retirees in two different pension plans; one is a defined benefit plan and the other is a defined contribution plan. For the defined benefit plan, the City records a net pension liability or asset for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. For the purpose of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Compensated Absences – It is the City’s policy to permit full-time employees to accumulate earned but unused paid time off (PTO). Depending on employee’s years of service, the maximum accumulation and carryover of unused PTO hours are 160, 300, 360 or 420 each year, per employee. Any PTO that is not used, above the maximum accrual amount, shall be cashed/paid out at the employee’s current base rate of pay prior to the second pay period in December annually. A liability for vested compensated absences is accrued when earned and recognized in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only when they have matured or come due for payment – generally when an individual’s employment has terminated as of year end.

Proprietary Funds Operating Classification – Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers or other funds for sales and services. The proprietary funds recognize as nonoperating revenues investment income and gains on sales of capital assets. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All expenses not included in these classifications are reported as nonoperating expenses.

Use of Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Interfund Activity:

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity may occur during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information:

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all special revenue funds. A comparison of actual results of operations to the budgeted amounts for the General Fund as well as any other major special revenue funds is included in the required supplementary information.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, CONTINUED

The City follows these procedures in establishing the budgetary data reflected in the financial statements: 1. Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1; 2. Public hearings are conducted to obtain taxpayer comments; 3. The budget is legally enacted through passage of a resolution; 4. Formal budgetary integration is employed for the governmental fund types as a management control device; 5. Adoption and amendments of all budgets used by the City are governed by Public Act 621, which was followed for the year ended June 30, 2025. Expenditures may not exceed appropriations. The appropriations resolutions are based on the projected expenditures budget of the department heads of the City. Any amendment to the original budget must meet the requirements of Public Act 621. Any revision that alters the total expenditures of any fund must be approved by the City Council; 6. Budgeted amounts are as originally adopted, or as amended by the City Council.

Excess of Expenditures over Appropriations in Budgeted Funds:

During the year, the City did not incur expenditures in excess of the amounts budgeted.

NOTE 3: DEPOSITS AND INVESTMENTS

The investment policy adopted by the City Council is in accordance with Public Act 196 of 1997. The City's deposits and investments have been made in accordance with statutory authority. The City's deposits and investments are subject to several types of risk, which are presented in more detail as follows:

Custodial Credit Risk – Deposits – Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned. State law does not require and the City does not have a deposit policy for custodial credit risk. As of year end, the City's bank deposits were \$3,943,763, of which \$2,443,763 was exposed to custodial credit risk because it was uninsured and uncollateralized. Deposits of \$1,500,000 were covered by FDIC or SIPC. The City's investment policy does not specifically address this risk, although the City believes that due to the dollar amounts of cash deposits and the limits of FDIC insurance, it is impractical to insure all bank deposits. The City analyzes the financial condition of the banks. The City only invests with those institutions with an acceptable estimated risk level for depositories and certificates of deposit.

Custodial Credit Risk – Investments – Public Act 196 of 1997 authorizes the City is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency of instrumentality of the United States, in accounts of financial institutions, commercial paper with specific maximum maturities and ratings when purchased, repurchase agreements, bankers acceptances of United States banks, obligations of the State of Michigan or any of its political subdivisions, mutual funds composed of investment vehicles that are legal for direct investment by a public corporation and investments in Michigan government pools. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require a policy for investment custodial credit risk and the City does not have a policy.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 3: DEPOSITS AND INVESTMENTS, CONTINUED

Interest Rate Risk – Investments – Interest rate risk is the risk that the value of fixed income investments will decrease as a result of a rise in interest rates. State law limits the allowable investments and the maturities of some of the allowable investments. The Township’s investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At year end, the average maturities of fixed income security investments are as follows:

<u>Investment Type</u>	<u>Market Value</u>	<u>Less than 1 Year</u>
Investment Pool - Michigan CLASS	\$ 8,958,995	\$ 8,958,995

Credit Risk – Investments – State law limits investments to specific government securities, certificates of deposit and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools. The Township’s investment policy does not have specific limits in excess of state law on investment credit risk. At year end, the credit quality ratings of fixed income securities are as follow:

<u>Investment Type</u>	<u>Market Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Investment Pool - Michigan CLASS	\$ 8,958,995	AAA/m	S & P

NOTE 4: FAIR VALUE MEASUREMENTS

Fair Value Measurements – The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The City has \$8,958,995 invested with the Michigan Cooperative Liquid Assets Security System (Michigan CLASS). Michigan CLASS is a participant-controlled trust created in accordance with Section 5 of Act 7 of the Urban Cooperation Act of 1967 and the Local Government Investment Pool Act, 1985 PA 121, MCL 129.141 to 129.150. Michigan CLASS funds are authorized to invest in U.S. Treasuries, U.S. Agencies, commercial paper, bankers’ acceptances, repurchase agreements, certificates of deposit, and mutual funds. Michigan CLASS is not subject to regulatory oversight and is not registered with the SEC, however, does issue a separate audited financial statement. Michigan CLASS operates like a money market mutual fund, with each share valued at \$1. Fair value of the City’s position in the government investment pool is the same as the value of the Michigan CLASS pool shares.

Michigan CLASS (money market mutual fund) is recorded at amortized cost, which approximates fair value and these funds are not subject to the fair value disclosures under Governmental Accounting Standards Board (GASB) Statement No. 72. The funds do not require notification of redemptions.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2025 was as follows:

	<i>Restated July 1, 2024</i>	<i>Additions</i>	<i>Retirements</i>	<i>June 30, 2025</i>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 3,160,697	\$ -	\$ -	\$ 3,160,697
Land - Saugatuck Harbor Natural Area *	19,000,000	-	-	19,000,000
Constructions in progress	130,483	129,754	-	260,237
Total capital assets not being depreciated	22,291,180	129,754	-	22,420,934
Capital assets being depreciated:				
Buildings and improvements	1,544,993	10,872	-	1,555,865
Infrastructure	3,954,133	-	-	3,954,133
Land improvements	1,878,421	160,000	-	2,038,421
Machinery and equipment	1,809,810	302,653	-	2,112,463
Streets	5,764,489	147,550	-	5,912,039
Total capital assets being depreciated	14,951,846	621,075	-	15,572,921
Less accumulated depreciation for:				
Buildings and improvements	(997,239)	(37,368)	-	(1,034,607)
Infrastructure	(2,189,753)	(81,960)	-	(2,271,713)
Land improvements	(985,757)	(62,311)	-	(1,048,068)
Machinery and equipment	(1,310,460)	(83,176)	-	(1,393,636)
Streets	(2,959,253)	(251,637)	-	(3,210,890)
Total accumulated depreciation	(8,442,462)	(516,452)	-	(8,958,914)
Capital assets being depreciated, net	6,509,384	104,623	-	6,614,007
Governmental activities, capital assets, net	\$ 28,800,564	\$ 234,377	\$ -	\$ 29,034,941

* Land - Saugatuck Harbor Natural Area was acquired with MNRTF assistance and shall be maintained as public outdoor use in perpetuity.

Depreciation expense was charged to various functions as follows:

General government	\$ 20,891
Public works	344,621
Recreation and culture	74,755
Internal service fund	76,185
	<u>\$ 516,452</u>

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 6: LONG-TERM DEBT

The City may issue bonds, notes, and other contractual commitments to provide for the acquisition and construction of major capital facilities and the acquisition of certain equipment. General obligation bonds and contract financing are direct obligations and pledge the full faith and credit of the City.

The following is a summary of long-term debt transactions of the City for the year ended June 30, 2025:

	<u>July 1,</u> <u>2024</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30,</u> <u>2025</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
Direct Placements	\$ 1,629,000	\$ -	\$ (286,000)	\$ 1,343,000	\$ 307,000
Compensated absences	<u>31,183</u>	<u>20,993</u> *	<u>-</u>	<u>52,176</u>	<u>-</u>
Total long-term obligations	<u>\$ 1,660,183</u>	<u>\$ 20,993</u>	<u>\$ (286,000)</u>	<u>\$ 1,395,176</u>	<u>\$ 307,000</u>

* The change in the compensated absences liability is presented as a net change.

Debt issues outstanding are as follows:

	<u>Maturity</u> <u>Date</u>	<u>Original Issue</u>	<u>Interest Rate</u>	<u>Amount</u> <u>Outstanding</u>
Governmental activities:				
<i>Direct Placements:</i>				
2017 Unlimited Tax General Obligation				
Street and Infrastructure Refunding Bonds	2029	\$ 2,793,000	1.90-2.20%	\$ 1,343,000

Annual debt service requirements to maturity for the general obligation bonds are as follows:

<u>Year Ended</u> <u>June 30,</u>	<u>Governmental Activities</u>		
	<u>Direct Placements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 307,000	\$ 25,210	\$ 332,210
2027	326,000	18,871	344,871
2028	346,000	11,728	357,728
2029	<u>364,000</u>	<u>4,004</u>	<u>368,004</u>
	<u>\$ 1,343,000</u>	<u>\$ 59,813</u>	<u>\$ 1,402,813</u>

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 8: DISAGGREGATED RECEIVABLE AND PAYABLE BALANCES

	<i>Governmental Activities</i>
Receivables:	
Accounts	\$ 325,863
Intergovernmental	88,438
Total receivables	<u>\$ 414,301</u>
Accounts payable and accrued expenses:	
Accounts	\$ 520,431
Payroll liabilities	72,034
Accrued interest	4,688
Total accounts payable and accrued expenses	<u>\$ 597,153</u>

NOTE 9: RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees (workers' compensation); and natural disasters. During the year ended June 30, 2025, the City carried commercial insurance to cover all risks of losses. The City has no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years. There was no significant change in coverage during the year.

NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS

The City has two employee pension plans and a deferred compensation plan. One of the pension plans is a defined benefit pension plan and the other is a defined contribution plan. Information concerning each plan follows:

Defined Contribution Pension Plan (Municipal Employees' Retirement System of Michigan):

In addition to participating in the hybrid division of the defined benefit pension plan, employees hired on or after May 1, 2004 are eligible to participate in the City's defined contribution plan. The City's Defined Contribution Pension Plan is a single employer defined contribution pension plan, established by the City and administered by MERS Retirement Board. The City's contribution is 6% of each participant's base salary each month. The City's contributions for each participant and interest allocation to the participant's account are vested as follows: 0-20-40-60-80-100, fully vested after six (6) years of continuous service. Employer contributions for the plan were \$48,380 and employees contributed \$5,177 for the year ended June 30, 2025.

Defined Benefit Pension Plan (Michigan Municipal Employees' Retirement System):

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, if any, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

Plan Description – The employer’s defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (MERS) of Michigan. MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits Provided – The following are the benefits provided from the December 31, 2024 valuation. The General Division is closed to new hires (linked to Division HA) and the HA Division is open to new hires after May 1, 2004 (linked to Division General).

	<u>01 - General (closed)</u>	<u>HA - EEs hired after 5/1/04</u>
Benefit Multiplier:	2.00% Multiplier (no max)	1.50% Multiplier (no max)
Normal Retirement Age:	60	60
Vesting:	10 years	6 years
Early Retirement (Unreduced):	-	-
Early Retirement (Reduced):	50/25	-
	55/15	-
Final Average Compensation:	5 years	3 years
Member Contributions:	0%	0%
Act 88:	No	No

Employees covered by benefit terms – At the December 31, 2024 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits:	14
Inactive employees entitled to but not yet receiving benefits:	5
Active employees:	<u>11</u>
Total	<u>30</u>

Contributions – Article 9, Section 24 of the State of Michigan constitution requires that financial benefits arising on account of employee service rendered in each year be funded during that year. Accordingly, MERS retains an independent actuary to determine the annual contribution. The City is required to contribute amounts at least equal to the actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City may establish contribution rates to be paid by its covered employees.

City contributions, for the current fiscal year, were 8.15% based on annual payroll for open divisions and a flat monthly contribution of \$4,500 for the closed division. The percentage rates/contribution amounts for the current year were based on the December 31, 2022 valuation.

Net Pension Liability (Asset) – The City’s net pension liability (asset) reported at June 30, 2025 was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation performed as of that date.

Actuarial assumptions – The total pension liability (asset) in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement: Inflation: 2.50%; Salary Increases: 3.00% in the long-term; Investment rate of return: 6.93%, net of investment and administrative expenses including inflation.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

Although no specific price inflation assumptions are needed for the valuation, the 3.00% long-term wage inflation assumption would be consistent with a price inflation of 3%-4%. Mortality rates used were based on a version of Pub-2010 and fully generational MP-2019.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study of 2014-2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Target Allocation Gross Rate of Return	Long-Term Expected Gross Rate of Return	Inflation Assumption	Long-Term Expected Real Rate of Return
Global Equity	60.00%	7.00%	4.20%	2.50%	2.70%
Global Fixed Income	20.00%	4.66%	0.93%	2.50%	0.43%
Private Investments	20.00%	9.00%	1.80%	2.50%	1.30%
Total	100.00%		6.93%		4.43%

Discount rate – The discount rate used to measure the total pension liability (asset) is 7.18%. The projection of cash flows used to determine the discount rate assumes that City and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for the City. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in net pension liability during the measurement year were as follows:

	<i>Increase (Decrease)</i>		
	<i>Total Pension Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net Pension Liability (Asset)</i>
Balances at 12/31/23	\$ 2,247,626	\$ 2,355,998	\$ (108,372)
Service cost	53,568	-	53,568
Interest on total pension liability	157,145	-	157,145
Difference between expected and actual experience	(17,579)	-	(17,579)
Changes in assumptions	(7,772)	-	(7,772)
Employer contributions	-	108,315	(108,315)
Net investment income (loss)	-	175,305	(175,305)
Benefit payments, including employee refunds	(171,522)	(171,522)	-
Administrative expenses	-	(5,210)	5,210
Net changes	13,840	106,888	(93,048)
Balances at 12/31/24	\$ 2,261,466	\$ 2,462,886	\$ (201,420)

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.18%, as well as what the City's net pension liability (asset) would be using a discount rate that is 1 percentage point lower (6.18%) or 1 percentage point higher (8.18%) than the current rate.

	<u><i>1% Decrease Rate 6.18%</i></u>	<u><i>Current Rate 7.18%</i></u>	<u><i>1% Increase Rate 8.18%</i></u>
Change in net pension liability (asset) as of 12/31/24	\$ 247,872	\$ -	\$ (207,988)

Note: The current discount rate shown for GASB 68 purposes is higher than the MERS assumed rate of return. This is because for GASB purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes, it is net of administrative expenses.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – For the year ended June 30, 2025, the City recognized pension expense of \$88,763. The City reported deferred outflows and inflows of resources related to pensions from the following sources:

	<u><i>Deferred Outflows of Resources</i></u>	<u><i>Deferred Inflows of Resources</i></u>
Difference between expected and actual experience	\$ 496	\$ -
Changes in assumptions	1,983	-
Net difference between projected and actual earnings on pension plan investments	83,847	-
Contributions subsequent to the measurement date	56,773	-
	<u>\$ 143,099</u>	<u>\$ -</u>

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows. These amounts are exclusive of the employer contributions to the plan made subsequent to the measurement date (\$56,773), which will impact the net pension liability in fiscal year 2026, rather than pension expense.

<u><i>Year Ended</i></u>	<u><i>Amount</i></u>
2026	\$ 45,347
2027	67,560
2028	(24,860)
2029	(1,721)

Pension Plan Fiduciary Net Position – Detailed information about the plan's fiduciary net position is available in the separately issued financial report found at www.mersofmichigan.com. The plan's fiduciary net position has been determined on the same basis used by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

CITY OF SAUGATUCK

NOTES TO FINANCIAL STATEMENTS

June 30, 2025

NOTE 10: EMPLOYEE RETIREMENT BENEFIT COMMITMENTS, CONTINUED

Deferred Compensation Plan:

The City has a 457(b) plan administered by MERS for all employees. For participating employees, the City will match the employees' contributions 100%, up to 4% of the participating employees' earnings. Since the new option was implemented, the plan has not been actuarially valued. The City made contributions of \$33,832 and employees contributed \$51,963 to the plan for the year ended June 30, 2025.

NOTE 11: BENEFICIARY INTEREST IN ENDOWMENT

The City is the beneficiary of an endowment fund owned by the Community Foundation Holland/Zeeland Area (CFHZ). The endowment fund was established at CFHZ from a third-party donor designating the funds to be used for the Saugatuck Harbor Natural Area. The balance of the endowment fund was \$866,397 at June 30, 2025.

Each year, at the discretion of CFHZ, the City is allocated a beneficiary distribution. During the current year, the City was allocated a distribution of \$29,917 which the City Council elected not to take out of the endowment fund. As of June 30, 2025, the City has a cumulative allocation balance of \$225,338 at CFHZ that City has elected to report as *deferred inflow – unavailable* in the General Fund.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF SAUGATUCK

SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total pension liability					
Service cost	\$ 53,568	\$ 54,404	\$ 53,205	\$ 44,271	\$ 27,978
Interest on total pension liability	157,145	153,830	149,794	150,031	147,855
Difference between expected and actual experience	(17,579)	15,397	23,929	(4,370)	(34,618)
Changes in assumptions	(7,772)	15,626	-	69,441	51,763
Benefit payments, including employee refunds	<u>(171,522)</u>	<u>(172,467)</u>	<u>(171,216)</u>	<u>(172,423)</u>	<u>(172,564)</u>
Net change in total pension liability	13,840	66,790	55,712	86,950	20,414
Total pension liability - beginning	<u>2,247,626</u>	<u>2,180,836</u>	<u>2,125,124</u>	<u>2,038,174</u>	<u>2,017,760</u>
Total pension liability - ending	<u><u>\$ 2,261,466</u></u>	<u><u>\$ 2,247,626</u></u>	<u><u>\$ 2,180,836</u></u>	<u><u>\$ 2,125,124</u></u>	<u><u>\$ 2,038,174</u></u>
Plan fiduciary net position					
Contributions - employer	\$ 108,315	\$ 142,045	\$ 162,080	\$ 153,255	\$ 281,345
Contributions - employee	-	-	-	-	-
Net investment income (loss)	175,305	238,794	(248,728)	300,769	249,780
Benefit payments, including employee refunds	(171,522)	(172,467)	(171,216)	(172,423)	(172,564)
Administrative expenses	<u>(5,210)</u>	<u>(5,056)</u>	<u>(4,470)</u>	<u>(3,455)</u>	<u>(3,722)</u>
Net change in plan fiduciary net position	106,888	203,316	(262,334)	278,146	354,839
Total plan fiduciary net position - beginning	<u>2,355,998</u>	<u>2,152,682</u>	<u>2,415,016</u>	<u>2,136,870</u>	<u>1,782,031</u>
Total plan fiduciary net position - ending	<u><u>\$ 2,462,886</u></u>	<u><u>\$ 2,355,998</u></u>	<u><u>\$ 2,152,682</u></u>	<u><u>\$ 2,415,016</u></u>	<u><u>\$ 2,136,870</u></u>
City's net pension liability (asset)	\$ (201,420)	\$ (108,372)	\$ 28,154	\$ (289,892)	\$ (98,696)
Plan fiduciary net position as a percentage of the total pension liability	108.91%	104.82%	98.71%	113.64%	104.84%
Covered employee payroll	\$ 679,801	\$ 707,462	\$ 645,687	\$ 547,229	\$ 370,077
City's net pension liability as a percentage of covered employee payroll	-29.63%	-15.32%	4.36%	-52.97%	-26.67%

Notes:

The amounts presented for each year were determined as of December 31.

continued

CITY OF SAUGATUCK

SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS, CONTINUED

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability					
Service cost	\$ 38,917	\$ 37,969	\$ 34,851	\$ 31,064	\$ 31,513
Interest on total pension liability	146,990	147,504	143,075	142,273	134,424
Difference between expected and actual experience	51,150	(31,540)	30,967	(37,535)	(16,662)
Changes in assumptions	46,146	-	-	-	85,100
Benefit payments, including employee refunds	<u>(166,721)</u>	<u>(154,928)</u>	<u>(155,248)</u>	<u>(100,096)</u>	<u>(70,168)</u>
Net change in total pension liability	116,482	(995)	53,645	35,706	164,207
Total pension liability - beginning	<u>1,901,278</u>	<u>1,902,273</u>	<u>1,848,628</u>	<u>1,812,922</u>	<u>1,648,715</u>
Total pension liability - ending	<u>\$ 2,017,760</u>	<u>\$ 1,901,278</u>	<u>\$ 1,902,273</u>	<u>\$ 1,848,628</u>	<u>\$ 1,812,922</u>
Plan fiduciary net position					
Contributions - employer	\$ 184,830	\$ 142,983	\$ 88,869	\$ 59,767	\$ 54,418
Contributions - employee	-	-	-	-	-
Net investment income (loss)	212,949	(64,967)	196,651	157,635	(22,138)
Benefit payments, including employee refunds	(166,721)	(154,928)	(155,248)	(100,096)	(70,168)
Administrative expenses	<u>(3,673)</u>	<u>(3,179)</u>	<u>(3,116)</u>	<u>(3,111)</u>	<u>(3,165)</u>
Net change in plan fiduciary net position	227,385	(80,091)	127,156	114,195	(41,053)
Total plan fiduciary net position - beginning	<u>1,554,646</u>	<u>1,634,737</u>	<u>1,507,581</u>	<u>1,393,386</u>	<u>1,434,439</u>
Total plan fiduciary net position - ending	<u>\$ 1,782,031</u>	<u>\$ 1,554,646</u>	<u>\$ 1,634,737</u>	<u>\$ 1,507,581</u>	<u>\$ 1,393,386</u>
City's net pension liability (asset)	\$ 235,729	\$ 346,632	\$ 267,536	\$ 341,047	\$ 419,536
Plan fiduciary net position as a percentage of the total pension liability	88.32%	81.77%	85.94%	81.55%	76.86%
Covered employee payroll	\$ 514,779	\$ 486,191	\$ 429,750	\$ 415,545	\$ 431,705
City's net pension liability as a percentage of covered employee payroll	45.79%	71.30%	62.25%	82.07%	97.18%

CITY OF SAUGATUCK

SCHEDULE OF CITY DEFINED BENEFIT PLAN PENSION CONTRIBUTIONS

Last Ten Fiscal Years

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Actuarially determined contribution	\$ 110,588	\$ 113,947	\$ 109,403	\$ 50,584	\$ 40,454
Contributions in relation to the actuarially determined contribution	<u>110,588</u>	<u>113,947</u>	<u>138,903</u>	<u>107,073</u>	<u>149,103</u>
Contribution (excess) deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (29,500)</u>	<u>\$ (56,489)</u>	<u>\$ (108,649)</u>
Covered-employee payroll	\$ 679,801	\$ 707,462	\$ 645,687	\$ 547,229	\$ 370,077
Actuarially determined contribution as a percentage of covered-employee payroll	16.27%	16.11%	16.94%	9.24%	10.93%
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ 44,944	\$ 53,191	\$ 55,048	\$ 48,167	\$ 42,929
Contributions in relation to the actuarially determined contribution	<u>284,627</u>	<u>169,732</u>	<u>142,048</u>	<u>82,167</u>	<u>54,929</u>
Contribution (excess) deficiency	<u>\$ (239,683)</u>	<u>\$ (116,541)</u>	<u>\$ (87,000)</u>	<u>\$ (34,000)</u>	<u>\$ (12,000)</u>
Covered-employee payroll	\$ 514,779	\$ 486,191	\$ 429,750	\$ 415,545	\$ 431,705
Actuarially determined contribution as a percentage of covered-employee payroll	8.73%	10.94%	12.81%	11.59%	9.94%

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage of payroll, closed and open
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.5%
Salary increases	3.00% in the long term
Investment rate of return	6.93%, effective with the December 31, 2019 valuation
Retirement age	Age 50-60
Mortality	Pub-2010 and fully generational MP-2019

Note: Information presented is as of fiscal year end of each year.

CITY OF SAUGATUCK

GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
 Year Ended June 30, 2025

	<i>Budgeted Amounts</i>			<i>Variances with Final Budget Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues:				
Property taxes	\$ 2,496,190	\$ 2,542,013	\$ 2,542,045	\$ 32
Licenses and permits	142,000	170,047	190,582	20,535
Federal grants	1,300,000	-	201,346	201,346
State grants	603,000	304,070	130,952	(173,118)
Charges for services	726,900	844,561	1,067,302	222,741
Fines and forfeits	1,500	3,169	3,594	425
Interest and rents	100,000	233,000	335,339	102,339
Other revenue	5,000	70,904	62,759	(8,145)
Total revenues	5,374,590	4,167,764	4,533,919	366,155
Expenditures:				
Current				
General government				
Council	289,100	290,600	166,309	124,291
Administration	262,700	273,460	245,306	28,154
Clerk	244,750	246,850	233,021	13,829
Audit	11,000	10,475	10,475	-
Treasurer	148,350	171,500	161,879	9,621
Assessing	47,830	50,130	45,054	5,076
Building and Grounds	40,650	53,265	40,195	13,070
Total general government	1,044,380	1,096,280	902,239	194,041
Public safety				
Police	415,500	416,500	396,246	20,254
Public works				
Department of public works	2,498,700	995,025	830,254	164,771
Street lighting	27,000	30,000	29,938	62
Cemetery	6,800	6,800	6,000	800
Harbor	20,000	55,000	12,068	42,932
Total public works	2,552,500	1,086,825	878,260	208,565
Community and economic development				
Planning and Zoning	336,300	255,150	217,532	37,618

continued

CITY OF SAUGATUCK

GENERAL FUND

BUDGETARY COMPARISON SCHEDULE, CONTINUED

Year Ended June 30, 2025

	<i>Budgeted Amounts</i>			<i>Variances with Final Budget Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Recreation and culture				
Historic District Commission	71,495	66,695	38,910	27,785
Parks and Recreation	543,000	557,000	255,602	301,398
Oval Beach	250,200	306,700	303,002	3,698
Oval Concession	83,350	107,350	88,044	19,306
Spear Boat Launch	1,250	1,350	310	1,040
Total recreation and culture	949,295	1,039,095	685,868	353,227
Capital outlay	294,500	331,500	267,575	63,925
Total expenditures	5,592,475	4,225,350	3,347,720	877,630
Change in fund balance	(217,885)	(57,586)	1,186,199	1,243,785
Fund balance, beginning of year	6,258,658	6,258,658	6,258,658	-
Fund balance, end of year	<u>\$ 6,040,773</u>	<u>\$ 6,201,072</u>	<u>\$ 7,444,857</u>	<u>\$ 1,243,785</u>

CITY OF SAUGATUCK

MAJOR STREET FUND
BUDGETARY COMPARISON SCHEDULE
 Year Ended June 30, 2025

	<i>Budgeted Amounts</i>			<i>Variances with Final Budget Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues:				
State grants	\$ 120,000	\$ 115,000	\$ 122,898	\$ 7,898
Contributions from other units	95,000	120,000	117,695	(2,305)
Interest and rents	5,000	16,000	18,031	2,031
Total revenues	220,000	251,000	258,624	7,624
Expenditures:				
Current				
Public works	52,000	237,100	126,991	110,109
Other financing sources (uses):				
Interfund transfers in	100,000	100,000	-	(100,000)
Change in fund balance	268,000	113,900	131,633	17,733
Fund balance, beginning of year	780,669	780,669	780,669	-
Fund balance, end of year	<u>\$ 1,048,669</u>	<u>\$ 894,569</u>	<u>\$ 912,302</u>	<u>\$ 17,733</u>

CITY OF SAUGATUCK

LOCAL STREET FUND BUDGETARY COMPARISON SCHEDULE Year Ended June 30, 2025

	<i>Budgeted Amounts</i>			<i>Variances with Final Budget Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues:				
Property taxes	\$ 388,500	\$ 395,800	\$ 395,911	\$ 111
State grants	70,000	70,000	69,575	(425)
Contributions from other units	95,000	117,000	124,106	7,106
Interest and rents	15,000	90,000	112,095	22,095
Other revenue	-	-	183	183
Total revenues	568,500	672,800	701,870	29,070
Expenditures:				
Current				
Public works	54,000	169,340	169,340	-
Capital outlay	-	345,660	217,902	127,758
Total expenditures	54,000	515,000	387,242	127,758
Other financing sources (uses):				
Interfund transfers out	(100,000)	(100,000)	-	100,000
Change in fund balance	414,500	57,800	314,628	129,070
Fund balance, beginning of year	2,249,674	2,249,674	2,249,674	-
Fund balance, end of year	\$ 2,664,174	\$ 2,307,474	\$ 2,564,302	\$ 129,070

CITY OF SAUGATUCK

WATER AND SEWER IMPROVEMENTS FUND **BUDGETARY COMPARISON SCHEDULE**

Year Ended June 30, 2025

	<i>Budgeted Amounts</i>			<i>Variances with Final Budget Favorable (Unfavorable)</i>
	<i>Original</i>	<i>Final</i>	<i>Actual</i>	
Revenues:				
Charges for services	\$ 152,000	\$ 177,600	\$ 237,043	\$ 59,443
Interest and rents	3,000	18,000	25,893	7,893
Total revenues	155,000	195,600	262,936	67,336
Expenditures:				
Current				
Public works	5,000	15,000	6,750	8,250
Capital outlay	150,000	100,000	36,444	63,556
Total expenditures	155,000	115,000	43,194	71,806
Change in fund balance	-	80,600	219,742	75,586
Fund balance, beginning of year	574,514	574,514	574,514	-
Fund balance, end of year	<u>\$ 574,514</u>	<u>\$ 655,114</u>	<u>\$ 794,256</u>	<u>\$ 75,586</u>

SUPPLEMENTARY INFORMATION

CITY OF SAUGATUCK

GOVERNMENTAL ACTIVITIES SCHEDULE OF INDEBTEDNESS

June 30, 2025

2017 STREET AND INFRASTRUCTURE REFUNDING BONDS (UNLIMITED TAX GENERAL OBLIGATION)

Issue dated October 11, 2017 in the amount of	\$ 2,793,000
Less: Principal paid in prior years	(1,164,000)
Principal paid in current year	<u>(286,000)</u>
Balance payable at June 30, 2025	<u>\$ 1,343,000</u>

Balance payable as follows:

<i><u>Year Ended</u></i>	<i><u>Interest Rate</u></i>	<i><u>Principal due November 1</u></i>	<i><u>Interest due November 1</u></i>	<i><u>Interest due May 1</u></i>	<i><u>Total Annual Requirement</u></i>
2026	1.900%	\$ 307,000	\$ 14,063	\$ 11,147	\$ 332,210
2027	2.100%	326,000	11,147	7,724	344,871
2028	2.150%	346,000	7,724	4,004	357,728
2029	2.200%	<u>364,000</u>	<u>4,004</u>	<u>-</u>	<u>368,004</u>
		<u>\$ 1,343,000</u>	<u>\$ 36,938</u>	<u>\$ 22,875</u>	<u>\$ 1,402,813</u>



CITY COUNCIL WORKSHOP MEETING MINUTES- *proposed*
January 7, 2026

The City Council met for a Workshop Meeting at 4:00 p.m.
City Hall
102 Butler St., Saugatuck, MI 49453.

Call to Order:

The meeting was called to order by Mayor Anderson at 4:00 p.m.

Attendance:

Present: Mayor Anderson, Mayor Pro Tem Clark and Councilmembers Dean, Gardner, Muncey, Peterson and Stanton.

Others Present: City Manager Cummins, Attorney Witte, Planning and Zoning Director Moore, Treasurer Bredeweg, DPW Superintendent Herbert, DPW Project Coordinator/Admin Gibson and Clerk Wolters.

Agenda Changes: None.

Public Comment on Agenda Items Only:

Dick Waskin
Larry Wardzala
Chad Dupont
David IsIjamovski
Kevin Tringali
Mark Tithof
Mark Boucher
Nick Agnew
Renee Mulcrone
Andrea Stormer
Anne Gudith

Councilmember Muncey left the meeting at 4:45 p.m.

Approval of Minutes:

Regular City Council Meeting Minutes – December 22, 2025:

Motion by Muncey, second by Stanton to approve the regular city council meeting minutes from December 22, 2025. Via roll call vote, motion carried unanimously.

Discussion Items:**Short Term Rentals – 2025 Report:**

Planning and Zoning Director Grayson Moore presented the 2025 short term rental report. The City Council discussion on short term rentals centered on ongoing challenges, resident and property manager concerns, and potential refinements to city policy and administration.

Residents, property owners and managers raised issues about:

- Confusing deadline notifications.
- The impact of the ordinance on generational/family-owned homes.
- Calls for clearer processes, fairer penalties (like fines or warnings instead of immediate forfeiture), and administrative grace periods, especially for exceptional circumstances (e.g., medical emergencies or “acts of God”).

Council Discussed:

- The short-term rental market remains stable; a small percentage of licenses were lost.
- Most people manage to stay in compliance, but confusion caused some unintended license losses.
- Instituting a “one-time amnesty” for the 9 properties that lost licenses due to deadline or paperwork confusion, with strong consensus but specific caution not to repeatedly extend amnesty or weaken ordinance enforcement.
- Requiring staff to send individualized written notices (email/mail) making renewal dates, windows, and penalties unmistakable.
- Moving to a fixed “anniversary date” model of license renewal but retaining individualized dates to avoid overwhelming city and fire department capacity.
- Maintaining a five-day grace period for late renewal applications, but generally not supporting ongoing or open-ended cure periods.
- Considering creation of a narrowly defined appeal for “acts of God” or unforeseeable emergencies (like sudden hospitalization), but not broad discretionary leniency for missed deadlines.
- Discussing but not supporting broader generational/family license transfers or systemic softening of licensing caps.
- Exploring automation (via Granicus or other solutions) to streamline reminders and license management and reduce manual city staff workload.

The council offered a one-time license reinstatement/amnesty for those affected by recent administrative lapses, to address the possible inclusion of an “act of God” hardship exemption and to clarify and codify the renewal process and notification standards. Legal will prepare an Ordinance amendment for a future council meeting.

Public Works Pickup Truck Purchase:

Public Works Project Coordinator Michelle Gibson presented a proposal to acquire a 2026 GMC 3500 at a quoted price of \$55,318 through the MiDeal program, well within the \$60,000 budgeted for this purchase in the current fiscal year. This will replace the current 2014 GMC 2500. An additional \$12,000 was budgeted for a new snowplow, with the quote for the plow still pending. Staff confirmed the old truck would be sent to auction. Council inquired about the vehicle’s lead time and was assured the new truck should arrive in time for the next season. There were no issues raised.

Mt. Baldhead Restroom – Change Orders:

Public Works Project Coordinator Michelle presented change orders for the Mt. Baldhead bathroom project. They included: an increase of \$115 for electrical supply; a \$3,074 increase for aluminum (due to tariff price changes); \$9,090.11 for new water service installation; and \$1,000 credit from the demolition of the old restroom by a local business. The net increase was \$11,279, but the project remains within the original \$328,000 budget. Staff reported the project is nearly complete, with only the delivery and installation of aluminum doors and final site restoration/landscaping remaining. No significant issues or further expected change orders were raised.

Revenue/Expenses through 2nd Quarter:

Treasurer Nicole Bredeweg presented a financial update on city revenues and expenses at the halfway point in the fiscal year. She noted that revenues and expenses are generally on track with expectations. Some specific project-related costs (Mt. Baldhead restroom, elevator, holiday/Christmas lighting, Greenway, and Maple Street improvements) were noted as outliers, but these were anticipated. Holiday lighting was slightly over budget, but this was offset by higher-than-expected interest earnings from city investments. Overall, council members expressed satisfaction with the healthy financial outlook and effective staff management, with thanks extended to Nikki and the finance team for their continued diligence.

Investment Update:

Treasurer Nicole Bredeweg presented an update on the city's investment strategy and status. She reported ongoing efforts to maximize both safety and returns by moving all certificates of deposit (CDs) under the \$250,000 FDIC insurance limit and planning to use CDARS for broader insurance and simplified management. They are also considering "cash sweep" products to optimize interest on excess funds. Excess summer tax collections were promptly invested. Council thanked Nikki for her continued financial excellence.

Public Comments:

Ethan Barde
AJ Marineau
Renne Mulcrone

Correspondence:

Chad Dupont, Kevin Tringali, Anne Gudith.

Council Comments:

Councilmember Stanton expressed appreciation for the productive and thorough discussion on short-term rentals, noting that despite affecting only a small percentage of people, potential confusion could continue in the future. She thanked everyone for their patience as the council and staff worked to compile the necessary data to have an informed conversation and address these complex issues.

Councilmember Dean echoed Stanton's sentiments, praising the collaborative and thoughtful nature of the meeting. He highlighted the value of respectful listening and open-minded dialogue among council and community members, expressing pride in the staff for managing complicated tasks and commending their stewardship of taxpayer dollars. Dean also encouraged everyone to review the city's audit as evidence of strong fiscal management.

Mayor Pro Tem Clark remarked on how difficult the issue was but found it encouraging that council members worked closely to reach consensus. He emphasized the council's effort to balance fairness to property owners with the practical realities faced by city staff. Clark expressed pride in the collaborative accomplishments of the group and conveyed gratitude to both the staff and his fellow council members for their dedication.

Councilmember Gardner voiced his satisfaction with the discussion, characterizing the meeting as overdue and essential for improving city processes. He stressed his ongoing commitment to enhancing city services for all stakeholders and advocated for a culture of efficiency, effectiveness, and customer service in all aspects of municipal work. Gardner specifically recognized the public works department for their outstanding snow and ice management, highlighting the positive feedback he'd received from the community.

Councilmember Peterson thanked the mayor for including the topic on the agenda and the staff for their work. She expressed appreciation for the respectful conduct of all participants, especially the property owners affected by the ordinance changes. Peterson acknowledged the emotional and financial impacts at stake and noted that, although this would remain an ongoing discussion, the council and staff handled the issue admirably and with appropriate compassion.

Mayor Anderson concluded the meeting by expressing appreciation for both the attendees and those unable to be present, noting the council's responsibility to protect neighborhoods and act in the best interests of all residents. She was pleased with the productive discussion and the good solutions developed during the session. Anderson thanked everyone for their contributions and then moved the meeting toward adjournment.

Adjournment:

Motion by Stanton, second by Peterson to adjourn the meeting. Upon voice vote, motion carried 6-0. Mayor Anderson adjourned the meeting at 6:26 p.m.

Respectfully Submitted

Jamie Wolters, City Clerk



City Council Agenda Item Report

FROM: Scott Herbert – Public Works Superintendent
Michelle Gibson – Administrative Project Coordinator

MEETING DATE: January 12, 2026

SUBJECT: Mt. Baldhead Restroom – Change Orders

DESCRIPTION:

The City of Saugatuck accepted the bid submitted by Midwest Construction Group Inc. in the amount of \$298,000.00 to construct new restrooms at the base of Mt. Baldhead. City Council also approved an additional 10% for contingency as there were unknowns for the water and sewer lines. To date, one change order has been approved which modified the start date to post Labor Day. This was done to minimize disruptions to the park during busy summer use.

City staff and Fleis & Vandenbrink Engineering are recommending approval of four additional change orders for the existing contract which are summarized below:

Change Order #1 – Time Extension

To minimize disturbances to park users during peak usage times, the project start date was pushed back to September 8, 2025. This was previously approved.

Change Order #2 – Electrical Supply

The original plan was to run an independent electrical supply feed directly to the new restroom building, however, Consumer's Energy has limits on the number of services a single property can have so this option was eliminated. The power for the restroom is drawn from the power supply that feeds the radar dome at the summit. This change resulted in a price increase of **\$115.00** bringing the total contract amount to **\$298,115.00**. This change order is also necessary to allow additional time.

Change Order #3 – Tarriff Price Increases

Due to tariffs that took effect in March of 2025 on aluminum, the price of the doors increased by **\$3,074.00** which increased the total contract price of the restrooms to **\$301,189.00**.

Change Order #4 – Water Service Location

The contractors had difficulty locating the existing service line resulting in additional time and labor to explore and install a new service. This change order requests additional time and a price increase of **\$9,090.11** bringing the total contract price of the restrooms to **\$310,279.11**



Change Order #5 – Demolition

Demolition costs were lowered due to a local business owner paying to have the existing building disconnected and relocated outside of the City. This **\$1,000.00 Credit** reduces the total project cost to **\$309,279.11**.

Enclosed – Original Contract

Enclosed – Change Order #1

Enclosed – Change Order #2

Enclosed – Change Order #3

Enclosed – Change Order #4

Enclosed – Change Order #5

BUDGET ACTION REQUIRED:

These change orders keep this project within the **\$328,000.00** originally budgeted for this project.

COMMITTEE/COMMISSION REVIEW:

N/A

LEGAL REVIEW:

N/A

SAMPLE MOTION:

Motion to approve change orders 2-5 to the open contract with Midwest Construction Group Inc.

CHANGE ORDER NO.: 1

Owner: City of Saugatuck Owner's Project No.: N/A
Engineer: Fleis & VandenBrink Engineer's Project No.: 860451
Contractor: Midwest Construction Group Contractor's Project No.: N/A
Project: Mt. Baldhead Restroom Replacement
Contract Name: N/A
Date Issued: May 21, 2025 Effective Date of Change Order: May 21, 2025
The Contract is modified as follows upon execution of this Change Order:

Description: The Contract Times are hereby changed to reflect a mobilization date on or after September 8, 2025.

Attachments: None

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 298,000.00	Original Contract Times: Substantial Completion: August 15, 2025 Ready for final payment: August 29, 2025
Increase (Decrease) from previously approved Change Orders No. N/A to No. N/A: \$ 0.00	Increase (Decrease) from previously approved Change Orders No. N/A to No. N/A: Substantial Completion: N/A Ready for final payment: N/A
Contract Price prior to this Change Order: \$ 298,000.00	Contract Times prior to this Change Order: Substantial Completion: August 15, 2025 Ready for final payment: August 29, 2025
Increase (Decrease) this Change Order: \$ 0.00	Increase (Decrease) this Change Order: Substantial Completion: 112 days Ready for final payment: 112 days
Contract Price incorporating this Change Order: \$ 298,000.00	Contract Times with all approved Change Orders: Substantial Completion: December 5, 2025 Ready for final payment: December 19, 2025

Recommended by Engineer (if required)
By: _____
Title: Jon Moxey, PE, Project Manager
Date: _____

Authorized by Owner
By: _____
Title: _____
Date: _____

Authorized by Contractor

Approved by Funding Agency (if applicable)
N/A

CHANGE ORDER NO. 002

Engineer: City of Saugatuck
Contractor: Fleis & VandenBrink Engineering
Project: Midwest Construction Group, Inc
Date Issued: MT Baldhead Restroom
May 21, 2025

Engineer's Project No.: 860451
Contractor's Project No.: N/A
Effective Date of Change Order: Nov 10, 2025

Description: Feed appropriate power to the restroom building from existing pole located at the MT Baldhead steps. This consists a requirement of a Transformer and a 60 Amp disconnect inside the restroom building mechanical room. This change order also requests additional time due to Tribal requests in September to push the start date a week.

Item No	Item Description	Unit	Est. Qty	Unit Price	Total Amount
23	Electrical	LS	1	\$ 4,650.00	\$ 4,650.00
24	Utility Connection Allowance	LS	1	\$ (5,000.00)	\$(5,000.00)
2	Contractor Fee	LS	1	\$ 465.00	\$ 465.00
				Total Add	\$ 115.00

Attachments: -Change Event #004 & Email Approval

Change in Contract Price

Original Contract Price:
\$ 298,000.00
Increase/Decrease from previously approved Change Orders No. 0 to No 1
\$ 0.00
Contract Price prior to this Change Order:
\$ 298,000.00
Increase this Change Order:
\$ 115.00
Contract Price incorporating this Change Order:
\$ 298,115.00

Change in Contract Times

Original Contract Times:
Substantial Completion: August 15, 2025
Ready for final payment: August 29, 2025
Increase/Decrease from previously approved Change Orders No.0 to No.1
Substantial Completion: 112 days
Ready for final payment: 112 days
Contract Times prior to this Change Order:
Substantial Completion: 12/05/2025
Ready for final payment: 12/19/2025
Increase/Decrease this Change Order:
Substantial Completion: 7 days
Ready for final payment: 7 days
Contract Times with all approved Change Orders:
Substantial Completion: 12/12/2025
Ready for final payment: 12/26/2025

Recommended by Engineer (if required)

By: Jonathan W. Moxey
Title: Jon Moxey, Project Manager
Date: 12/5/2025

Authorized by Owner

By: _____
Title: _____
Date: _____

Authorized by Contractor

Connor Grysen
Assistant Project Manager
11/10/2025

Approved by Funding Agency (if applicable)

N/A

CHANGE ORDER NO. 003

City of Saugatuck
Engineer: Fleis & VandenBrink Engineering
Contractor: Midwest Construction Group, Inc
Project: MT Baldhead Restroom
Date Issued: May 21, 2025
Engineer's Project No.: 860451
Contractor's Project No.: N/A
Effective Date of Change Order: Nov 14, 2025

Description: Tariff increase on Aluminum doors. These increases on aluminum went into effect in March of 2025.

Item No	Item Description	Unit	Est. Qty	Unit Price	Total Amount
18	Glass & Glazing	LS	1	\$ 3,074.00	\$ 3,074.00
				Total Add	\$ 3,074.00

Attachments:

Change in Contract Price

Original Contract Price:
\$ 298,000.00
Increase/Decrease from previously approved Change Orders No. 0 to No 2
\$ 115.00
Contract Price prior to this Change Order:
\$ 298,115.00
Increase this Change Order:
\$ 3,074.00
Contract Price incorporating this Change Order:
\$ 301,189.00

Change in Contract Times

Original Contract Times:
Substantial Completion: August 15, 2025
Ready for final payment: August 29, 2025
Increase/Decrease from previously approved Change Orders No.0 to No.2
Substantial Completion: 119 days
Ready for final payment: 119 days
Contract Times prior to this Change Order:
Substantial Completion: 12/12/2025
Ready for final payment: 12/26/2025
Increase/Decrease this Change Order:
Substantial Completion: 0 days
Ready for final payment: 0 days
Contract Times with all approved Change Orders:
Substantial Completion: 12/12/2025
Ready for final payment: 12/26/2025

Recommended by Engineer (if required)
By: Jonathan W. Moxey
Title: Jon Moxey, Project Manager
Date: 12/5/2025

Authorized by Contractor
Connor Grysen
Assistant Project Manager
11/14/2025

Authorized by Owner
By: _____
Title: _____
Date: _____

Approved by Funding Agency (if applicable)

N/A



(616) 928-1033
www.glassimages.net

Estimate

2/13/2025

Midwest Construction Group, Inc
16 S. Elm St.
Zeeland, MI 49464

616.772.6070

Project:

Estimate #	Purchase Order #	E-mail
31517		AP@midwestbuilt.com

Qty	Description	Total
	Estimate for Installation of Flush Aluminum Entry Doors Includes Addendum #1 Details and Hardware Special-Lite Aluminum Entry Door System - (3) 3'0" x 7'2" SL-16 Single Doors - 2" x 4 1/2" Perimeter Frame - Painted Finish Bone White - Hardware per Hardware Schedule - Complete Installation Labor	18,325.00

Estimate pricing is valid for up to 15 days

Signature _____

Subtotal \$18,325.00

Sales Tax (6.0%) \$0.00

Total \$18,325.00

Glass Images Inc.
4142 Blue Star Highway
Holland, MI 49423



(616) 928-1033
www.glassimages.net

Estimate

2/13/2025

Midwest Construction Group, Inc
16 S. Elm St.
Zeeland, MI 49464

616.772.6070

Project:

Estimate #	Purchase Order #	E-mail
31517		AP@midwestbuilt.com

Qty	Description	Total
	Estimate for Installation of Flush Aluminum Entry Doors Includes Addendum #1 Details and Hardware Pricing Updated 8/19/25 Special-Lite Aluminum Entry Door System - (3) 3'0" x 7'2" SL-16 Single Doors - 2" x 4 1/2" Perimeter Frame - Painted Finish Bone White - Hardware per Hardware Schedule - Complete Installation Labor	21,399.00

Estimate pricing is valid for up to 15 days

Signature _____

Subtotal	\$21,399.00
Sales Tax (6.0%)	\$0.00
Total	\$21,399.00

Glass Images Inc.
4142 Blue Star Highway
Holland, MI 49423

CHANGE ORDER NO. 004

City of Saugatuck
Engineer: Fleis & VandenBrink Engineering
Contractor: Midwest Construction Group, Inc
Project: MT Baldhead Restroom
Date Issued: May 21, 2025

Engineer's Project No.: 860451
Contractor's Project No.: N/A
Effective Date of Change Order: December 05, 2025

Description: Cost to locate water utility location. Through extensive searching with GPR, Pipe Locators and manpower, the water line was not in the location of the Existing Conditions plan. A relative location was eventually found going North, where a corp stop was impossible to locate. A request for additional time has been made to complete this project with it's entirety. We anticipate Occupancy sooner than this, but the site will not be complete until spring with landscape touchups, if needed.

Item No	Item Description	Unit	Est. Qty	Unit Price	Total Amount
4	Site Work	LS	1	\$ 7,503.74	\$ 7,503.74
1	General Conditions	LS	1	\$ 760.00	\$ 760.00
2	Contractor Fee	LS	1	\$ 826.37	\$ 826.37
				Total Add	\$ 9,090.11

Attachments:

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 298,000.00	Original Contract Times: Substantial Completion: August 15, 2025 Ready for final payment: August 29, 2025
Increase from previously approved Change Orders No. 0 to No 3 \$ 3,189.00	Increase/Decrease from previously approved Change Orders No.0 to No.3 Substantial Completion: 119 days Ready for final payment: 119 days
Contract Price prior to this Change Order: \$ 301,189.00	Contract Times prior to this Change Order: Substantial Completion: 12/12/2025 Ready for final payment: 12/26/2025
Increase this Change Order: \$ \$9,090.11	Increase/Decrease this Change Order: Substantial Completion: 19 days Ready for final payment: 125 days
Contract Price incorporating this Change Order: \$ 310,279.11	Contract Times with all approve Change Orders: Substantial Completion: 12/31/2025 Ready for final payment: 04/30/2026

Recommended by Engineer (if required)
By: Jonathan W. Moxey
Title: Jon Moxey, Project Manager
Date: 12/5/2025

Authorized by Contractor
Connor Grysen
Assistant Project Manager
12/05/2025

Authorized by Owner
By: _____
Title: _____
Date: _____

Approved by Funding Agency (if applicable)

N/A

CHANGE ORDER NO. 005

Engineer: City of Saugatuck
Contractor: Fleis & VandenBrink Engineering
Project: Midwest Construction Group, Inc
Date Issued: MT Baldhead Restroom
Description: Credit Cost for existing restroom removal.

Engineer's Project No.: 860451
Contractor's Project No.: N/A
Effective Date of Change Order: December 29, 2025

Item No	Item Description	Unit	Est. Qty	Unit Price	Total Amount
4	Site Work	LS	1	\$ (550.00)	\$ (550.00)
1	General Conditions	LS	1	\$ (450.00)	\$ (450.00)
				Total Credit	\$ (1,000.00)

Attachments:

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ 298,000.00	Original Contract Times: Substantial Completion: August 15, 2025 Ready for final payment: August 29, 2025
Increase from previously approved Change Orders No. 0 to No 4 \$ 12,279.11	Increase/Decrease from previously approved Change Orders No.0 to No.4 Substantial Completion: 119 days Ready for final payment: 119 days
Contract Price prior to this Change Order: \$ 310,279.11	Contract Times prior to this Change Order: Substantial Completion: 12/12/2025 Ready for final payment: 12/26/2025
Decrease this Change Order: \$ 1,000.00	Increase/Decrease this Change Order: Substantial Completion: 19 days Ready for final payment: 125 days
Contract Price incorporating this Change Order: \$ 309,279.11	Contract Times with all approve Change Orders: Substantial Completion: 12/31/2025 Ready for final payment: 04/30/2026

Recommended by Engineer (if required)
By: Jonathan W. Moxey
Title: Project Manager
Date: 1/1/2026

Authorized by Contractor
Connor Grysen
Assistant Project Manager
12/29/2025

Authorized by Owner
By: _____
Title: _____
Date: _____

Approved by Funding Agency (if applicable)

SECTION 00 52 00

AGREEMENT

This Agreement is by and between the City of Saugatuck ("Owner") and **Midwest Construction Group**. ("Contractor").

Terms used in this Agreement have the meanings stated in the General Conditions and the Supplementary Conditions.

Owner and Contractor hereby agree as follows:

ARTICLE 1 - WORK

- 1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows: Mt. Baldhead Restroom Replacement.

ARTICLE 2 - THE PROJECT

- 2.01 Project, of which the Work under the Contract Documents is a part, is generally described as follows: Mt. Baldhead Restroom Replacement.

ARTICLE 3 - ENGINEER

- 3.01 The Owner has retained Fleis & VandenBrink Engineering, Inc. ("Engineer") to act as Owner's representative, assume all duties and responsibilities of Engineer, and have the rights and authority assigned to Engineer in the Contract.
- 3.02 The part of the Project that pertains to the Work has been designed by Engineer.

ARTICLE 4 - CONTRACT TIMES

4.01 *Time of the Essence*

- A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 *Contract Times: Dates*

- A. The Work will be substantially complete on or before **August 15, 2025**, and completed and ready for final payment in accordance with Paragraph 15.06 of the General Conditions on or before **August 29, 2025**.

4.03 *Liquidated Damages*

- A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the Contract Times, as duly modified. The parties also recognize the delays, expense, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

1. *Substantial Completion*: Contractor shall pay Owner **\$500** for each day that expires after the time (as duly adjusted pursuant to the Contract) specified above for Substantial Completion, until the Work is substantially complete.
 2. *Completion of Remaining Work*: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times (as duly adjusted pursuant to the Contract) for completion and readiness for final payment, Contractor shall pay Owner **\$100** for each day that expires after such time until the Work is completed and ready for final payment.
- B. If Owner recovers liquidated damages for a delay in completion by Contractor, then such liquidated damages are Owner's sole and exclusive remedy for such delay, and Owner is precluded from recovering any other damages, whether actual, direct, excess, or consequential, for such delay, except for special damages (if any) specified in this Agreement.

ARTICLE 5 - CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents, the amounts that follow, subject to adjustment under the Contract.
- A. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit totaling \$298,000.00.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 *Submittal and Processing of Payments*

- A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 *Progress Payments; Retainage*

- A. Owner shall make progress payments on the basis of Contractor's Applications for Payment each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established as provided in the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.
1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract.
 - a. 90 percent of the value of the Work completed (with the balance being retainage).
 - 1) If 50 percent or more of the Work has been completed, as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, then as long as the character and progress of the Work remain satisfactory to Owner and Engineer, there will be no additional retainage; and
 - 2) Zero percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).

- B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 100 percent of the Work completed, less such amounts set off by Owner pursuant to Paragraph 15.01.E of the General Conditions, and less 200 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the punch list of items to be completed or corrected prior to final payment.

6.03 *Interest*

- A. All amounts not paid when due will bear interest at the percent per annum rate 2.0% higher than the Prime Rate on the date of bid opening.

ARTICLE 7 - CONTRACT DOCUMENTS

7.01 *Contents*

- A. The Contract Documents consist of all of the following:
 - 1. This Agreement.
 - 2. Bonds
 - a. Performance bond (together with power of attorney).
 - b. Payment bond (together with power of attorney).
 - 3. General Conditions.
 - 4. Supplementary Conditions.
 - 5. Specifications as listed in the table of contents of the project manual.
 - 6. Drawings (not attached but incorporated by reference) consisting of 12 sheets with each sheet bearing the following general title: Mt. Baldhead Restroom Replacement.
 - 7. Addenda (numbers 1 to 3, inclusive).
 - 8. Exhibits to this Agreement (enumerated as follows):
 - a. Contractor's Bid.
 - b. Documentation submitted by Contractor prior to Notice of Award.
 - 9. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
 - a. Notice to Proceed.
 - b. Work Change Directives.
 - c. Change Orders.
- B. The Contract Documents listed in Paragraph 7.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 7.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in the Contract.

ARTICLE 8 - REPRESENTATIONS, CERTIFICATIONS, AND STIPULATIONS

8.01 *Contractor's Representations*

- A. In order to induce Owner to enter into this Contract, Contractor makes the following representations:
 - 1. Contractor has examined and carefully studied the Contract Documents, including Addenda.
 - 2. Contractor has visited the Site, conducted a thorough visual examination of the Site and adjacent areas, and become familiar with the general, local, and Site conditions that may affect cost, progress, and performance of the Work.

3. Contractor is familiar with all Laws and Regulations that may affect cost, progress, and performance of the Work.
4. Contractor has carefully studied the reports of explorations and tests of subsurface conditions at or adjacent to the Site and the drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, if any, with respect to the Technical Data in such reports and drawings.
5. Contractor has carefully studied the reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, with respect to Technical Data in such reports and drawings.
6. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Technical Data identified in the Supplementary Conditions or by definition, with respect to the effect of such information, observations, and Technical Data on (a) the cost, progress, and performance of the Work; (b) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (c) Contractor's safety precautions and programs.
7. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
8. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
9. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and of discrepancies between Site conditions and the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
10. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
11. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

8.02 *Contractor's Certifications*

- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 8.02:
 1. "corrupt practice" means the offering, giving, receiving, or soliciting of anything of value likely to influence the action of a public official in the bidding process or in the Contract execution.
 2. "fraudulent practice" means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition.
 3. "collusive practice" means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
 4. "coercive practice" means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

8.03 Standard General Conditions

- A. Owner stipulates that if the General Conditions that are made a part of this Contract are EJCDC® C 700, Standard General Conditions for the Construction Contract (2018), published by the Engineers Joint Contract Documents Committee, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or "track changes" (redline/strikeout), or in the Supplementary Conditions.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on _____, 2025 (which is the Effective Date of the Contract).

Owner:

City of Saugatuck

(typed or printed name of organization)

By:

(individual's signature)

Date:

(date signed)

Name:

(typed or printed)

Title:

(typed or printed)

Attest:

(individual's signature)

Title:

(typed or printed)

Address for giving notices:

102 Butler Street

PO Box 86

Saugatuck, MI 49453

Designated Representative:

Name: Scott Herbert

(typed or printed)

Title: Superintendent of Public Works

(typed or printed)

Contractor:

Midwest Construction Group

(typed or printed name of organization)

By:

(individual's signature)

Date:

(date signed)

Name:

(typed or printed)

Title:

(typed or printed)

(If Contractor is a corporation, a partnership, or a joint venture, attach evidence of authority to

Attest:

(individual's signature)

Title:

(typed or printed)

Address for giving notices:

16 S. Elm Street

Zeeland, MI 49464

Designated Representative:

Name: Connor Grysen

(typed or printed)

Title:

(typed or printed)

Address:

102 Butler Street

PO Box 86

Saugatuck, MI 49453

Phone: (269) 857-2603 x7

Email: scott@saugatuckcity.com

Address:

16. S. Elm St.

Zeeland, MI 49464

Phone: (616) 772-6030

Email: comorg@midwestbuilt.com

License No.: 2102200868
(where applicable)

State: Michigan

END OF SECTION

City of Saugatuck

Memo

To: Saugatuck City Council

From: Anthony E. Meyaard, Assessor

Date: January 7, 2026

Re: Approval of the 2026 Poverty Exemption Guidelines

PA 253 of 2020 amended MCL 211.7u, which requires the City Council to approve and adopt Poverty Exemption Guidelines on an annual basis. The attached resolution and policy have been updated with the income levels as approved by the U.S. Department of Health and Human Services for 2026.

In addition, you will find the Poverty Exemption Application as approved by the State Tax Commission. In the past, the City created and used its own application; however, since the passage of PA 253 of 2020, we are required to use the State-approved form.

I respectfully request City Council approval of the attached poverty exemption resolution and guidelines in order to remain in compliance with MCL 211.7u.

Respectfully submitted,

Anthony E. Meyaard
City of Saugatuck Assessor

**CITY OF SAUGATUCK COUNTY OF ALLEGAN STATE OF MICHIGAN
RESOLUTION NO. 260112-A**

**A RESOLUTION APPROVING THE ADOPTION OF GUIDELINES FOR POVERTY
EXEMPTIONS FOR 2026**

WHEREAS, the adoption of guidelines for poverty exemptions is within the purview of the City Council, and

WHEREAS, the homestead of persons who, in the judgment of the Supervisor and Board of Review, by reason of poverty, are unable to contribute to the public charges is eligible for exemption in whole or part from taxation under Public Act 390, 1994 (MCL 211.7u) and as amended by PA 620 of 2002 and further amended by PA 253 of 2020; and

WHEREAS, pursuant to PA 390, 1994, PA 620, 2002 and PA 253 of 2020, City of Saugatuck, Allegan County adopts the following guidelines for the Board of Review to implement. The guidelines shall include but not be limited to the specific income and asset levels of the claimant and all persons residing in the household, including any property tax credit returns, filed in the immediately preceding year,

To be eligible, a person shall meet all the following requirements:

- 1) Be an owner of and occupy as a principal residence of the property for which an exemption is requested.
- 2) File a claim with the Chairman, Assessor or Board of Review, accompanied by federal and state income tax returns **for all persons** residing in the homestead, including any property tax credit returns filed in the immediately preceding year UNLESS the attached affidavit is completed for each person that is not required by law to file Federal and/or State income tax return(s).
- 3) Produce a valid driver's license or other form of identification.
- 4) Produce a deed, land contract, or other evidence of ownership of the property for which an exemption is required, if requested.
- 5) Meet the federal poverty income standards as defined and determined annually by the United States Office of Management and Budget (see attached).
- 6) Have assets totaling no more than the income level equal to the federal poverty guidelines for the number of individuals in the household, not including the primary residence and one vehicle.
- 7) The application for an exemption shall be filed after January 1, but before the day prior to the last day of Board of Review in the year that the exemption is being requested.
- 8) Any additional eligibility requirements allowed by law as determined by the Township Board of Review.

NOW, THEREFORE BE IT HEREBY RESOLVED that the Board of Review shall follow the above stated policy and federal guidelines in granting or denying an exemption.

YEAS: Council Members:

NAYS: Council Members:

ABSTAIN: Council Members:

ABSENT: Council Members:

ADOPTED this _____ day of _____, 2026.

CITY OF SAUGATUCK

BY: _____
Holly Anderson, Mayor

BY: _____
Jamie Wolters, City Clerk

CERTIFICATION

I, Jamie Wolters, the duly appointed Clerk of the City of Saugatuck do hereby certify the foregoing is a true and complete copy of a resolution adopted by the City Council at a regular meeting held _____, 2026.

Signed: _____
Jamie Wolters, City Clerk

FEDERAL POVERTY INCOME STANDARDS FOR 2025 ASSESSMENTS

The following are the federal poverty income standards as of December 31, 2025 for use in setting poverty exemption guidelines for 2026 assessments.

<u>Federal Poverty Income Guidelines a</u>	
Number of Persons Residing in the Principal Residence	Maximum Total Income
1	\$15,650
2	\$21,150
3	\$26,650
4	\$32,150
5	\$37,650
6	\$43,150
7	\$48,650
8	\$54,150
Each Additional Person \$5,500	

Income Guidelines

The income guidelines used by the Board of Review have been established in accordance with P.A. 390 of 1994. In determining qualifications for the exemption, the Board of Review shall consider every variable on the application including total household income, the nature and duration of the income stream, the current taxable and state equalized values of the subject property, the quality and accuracy of the information submitted and any other such evidence as they feel appropriate in making their decision. These guidelines shall assist the Board of Review in their decisions.

2026 Poverty Income Guidelines Range for City of Saugatuck

<u>Number of Persons Residing in the Principal Residence</u>	<u>Household Income</u>	<u>Recommended Board Action Exemption % Percentage Granted</u>
1	\$0 - \$15,650 \$19,560 \$23,480 Max \$27,390	Maximum 100% At this range point 75 % At this range point 50 % At this range point 25 %
2	\$0 - \$21,150 \$26,440 \$31,730 Max \$37,010	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %
3	\$0 - \$26,650 \$33,310 \$39,980 Max \$46,640	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %
4	\$0 - \$32,150 \$40,190 \$48,230 Max \$56,260	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %
5	\$0 - \$37,650 \$47,060 \$56,480 Max \$65,890	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %
6	\$0 - \$43,150 \$53,940 \$64,730 Max \$75,510	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %
7	\$0 - \$48,650 \$60,810 \$72,890 Max \$85,140	Maximum 100 % At this range point 75 % At this range point 50 % At this range point 25 %

8	\$0 - \$54,150	Maximum 100 %
	\$67,690	At this range point 75 %
	\$81,230	At this range point 50 %
	Max \$94,760	At this range point 25 %
Each Additional Person \$ 5,500		

Assets (not including the primary residence) shall not exceed \$15,000

2026 Poverty Exemption Application Instructions

THIS APPLICATION SHOULD BE RETURNED TO:

Mailing Address & Building Location:

City of Saugatuck, 102 Butler St, Saugatuck, MI 49453

City Of Saugatuck
www.Saugatuckcity.com

To be considered for a hardship exemption, the following steps must be followed:

1. The Petitioners must complete this application **IN FULL** including signatures on the last page. Return the application and attachments to the Assessing Department after January 1, but before the day prior to the last day of Board of Review in the year that the exemption is being requested.
2. Per City of Saugatuck's Poverty Resolution, you must attach signed copies of the following for all persons living in the household:
 - ___ **2025 FEDERAL INCOME TAX RETURN (1040) with W 2's & 1099's.**
 - ___ **2025 MICHIGAN INCOME TAX RETURN (MI-1040)**
 - ___ **2025 HOMESTEAD PROPERTY TAX CREDIT FORM (MI-1040CR)**
 - ___ **2025 SOCIAL SECURITY BENEFIT STATEMENT (SSA-1099)**
 - ___ **YEAR END STATEMENTS FOR ASSET INFORMATION**

IF YOU ARE NOT REQUIRED, BY LAW, TO FILE OR STATE INCOME TAX FORMS, YOU MUST COMPLETE THE ATTACHED POVERTY EXEMPTION AFFIDAVIT.

Hardship Exemption as defined by the Michigan Compiled Laws is as follows:

Section 211.7u: The homestead of persons who, in the judgment of the supervisor and Board of Review, by reason of poverty, are unable to contribute toward the public charges are eligible in whole or in part from taxation under this act.

Please be aware that as an applicant for Hardship Exemption, you must also comply with the following sections of the Michigan Compiled Laws:

Section 211.116 Perjury: Any person who, under any of the proceedings required or permitted by this act, shall willfully swear falsely, will be guilty of perjury and subject to its penalties.

If received timely, your application will be presented at the next scheduled Board of Review.

Your attendance at the appropriate meeting is strongly encouraged but is not required. The Board of Review may have questions for you regarding your application or documentation. Please be aware that the Board of Review MUST conduct their meetings according to the Open Meetings Act.

CITY OF SAUGATUCK

PROCLAMATION 260112-P1, HONORING THE RETIREMENT OF DAVID SWAN, CO-FOUNDER AND BOARD PRESIDENT, SAUGATUCK DUNES COASTAL ALLIANCE

WHEREAS, the City of Saugatuck proudly recognizes individuals whose leadership, integrity, and dedication have made a significant and lasting impact on our community; and

WHEREAS, for more than 25 years, David Swan has dedicated himself to the protection of the dunes, beaches, forests, wetlands, and cultural landscapes at the Kalamazoo River Mouth, continuing and strengthening a 140-year legacy of conservation in Saugatuck; and

WHEREAS, David and his wife, Alison Swan, co-founded Concerned Citizens for Saugatuck Dunes State Park in 2001, an organization that successfully fought to protect the integrity of Saugatuck Dunes State Park and later merged into the Saugatuck Dunes Coastal Alliance, which David helped found in 2007 to advance locally determined zoning, responsible land use, and science-based stewardship; and

WHEREAS, under David's leadership, the Saugatuck Dunes Coastal Alliance emerged as a formidable protector of the region's globally significant freshwater dune system, contributing to the safeguarding of more than 300 acres of sensitive habitat, including the 171-acre Saugatuck Harbor Natural area; and

WHEREAS, David's strategic vision and collaborative spirit brought together environmental organizations, regulators, lawmakers, and three Potawatomi Bands – the Match-E-Be-Nash-She-Wish Band, the Nottawaseppi Huron Band, and the Pokagon Band – to secure lasting protections for the Kalamazoo River Mouth; and

WHEREAS, his efforts played a central role in preventing the construction of a water treatment facility in Saugatuck Dunes State Park, securing the designation of the Saugatuck Harbor Natural Area, and petitioning regulatory authorities to deny permits for a proposed marina at the Kalamazoo River Mouth; and

WHEREAS, the Coastal Alliance under David's guidance, achieved a landmark Michigan Supreme Court ruling that broadened citizens' ability to challenge local zoning decisions – strengthening public participation and ensuring transparency and accountability in land-use governance; and

WHEREAS, through his passion, depth of knowledge, and tireless advocacy, David has become a respected environmental leader throughout Michigan, inspiring countless residents to engage in stewardship and conservation; and

NOW, THEREFORE, BE IT PROCLAIMED that the City of Saugatuck hereby honors David Swan for his extraordinary service, vision, and dedication to conserving the Saugatuck Dunes and the Kalamazoo River Mouth for the benefit of future generations; and

BE IT FURTHER PROCLAIMED that the City of Saugatuck extends its deepest gratitude to David and wishes him the very best in his future endeavors.

IN WITNESS WHEREOF, I, Holly Anderson, Mayor of the City of Saugatuck, do hereby sign this proclamation on this 12th day of January 2026.

Holly Anderson, Mayor

Jamie Wolters, City Clerk



City Manager Report

January 12, 2026

Chief Haverdink

- The Mayor and I paid our respects at the funeral of Chief Haverdink. It was a deeply humbling experience and an opportunity to stand alongside his family, colleagues, and first responders from across the region to reflect on a life defined by service, courage, and compassion. The outpouring of respect was a powerful reminder of the profound impact Chief Haverdink had on so many, and of the sacrifices our first responders make every day in service to others.
- If you haven't already, I hope you will take some time to watch a couple of videos that honor Chief Haverdink's life and service:
 - <https://www.facebook.com/share/v/1CmVgDgY5W/>
 - <https://www.facebook.com/share/v/1QEujcwiDV/>

Strategic Planning

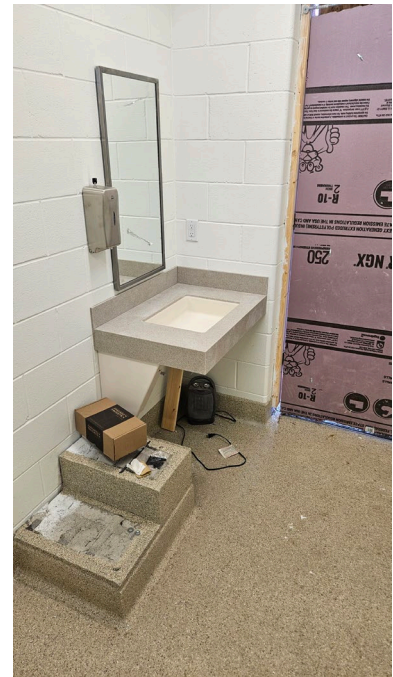
- A reminder that the annual strategic planning session is scheduled for January 14 at 9a at Saugatuck Yacht Club.
- This meeting is open to the public and we will have a public comment opportunity.
- One of the items we will be discussing will be the master plan survey results. We will include the results in the packet that goes out next week, but given the length, it may be good to start reviewing a bit earlier. Here is a link to view them:
https://www.saugatuckcity.com/uploads/1/3/3/9/133977444/saugatuck_master_plan_survey_results_2025.pdf

Mt. Baldhead Restroom Update

- Midwest Construction provided the following update:
 - We had some progress through the holidays as we inch towards completion:
 - Soffit/Fascia Installed
 - Countertops and Sinks Installed
 - Plumbing/HVAC/Electrical Fixtures complete.
 - Plumbing and HVAC Inspection Scheduled for Friday, 01/09.
 - Upcoming this next week:
 - Complete Gutters
 - Remove Dumpster, Fence
 - Clean up Parking Lot
 - Issues:
 - Permanent Doors have been delayed AGAIN. My last update was expected completion of 01/28. Due to this, we have ordered

temporary doors so we can get final inspection, which is expected to be late next week.

- Drinking Fountain: This is expected to arrive around the same time as the permanent doors. It requires some extensive site work, but should only affect the property for a day.
- While the material delays are not what we hoped for, I hope that providing temporary doors will excite visitors to use MT Baldhead's used facilities.



Blue Star Trail

- I met with our engineers, Township, and Friends of the Blue Star Trail (Friends) to discuss the status of the Blue Star Trail project.
- Douglas and the Township received significant grant funding from the state to complete additional trail sections. This is very positive news and shows our state partners also remain invested in seeing the remaining trail pieces completed.
- Our engineers are working on a draft RFP for phase 1 archeological survey work due to known contributing resources to the traditional cultural property. Once the draft is complete, MDOT and the tribal nations will have to review and approve. The work won't be able to begin until the ground unthaws and snow is gone. Once we have proposals for the work, we will review with City Council, including a proposed cost share between the Friends, Township, and City.
- Our engineers are also working on an amendment request and request for payment for the work on the walk through with the tribal nations and preparing the RFP. They are also going to be preparing a proposal for the construction phase as well.

Quarterly Community Engagement Report

- We have continued our efforts to share information with the community in a variety of places. This has included greater use of Facebook and a regular City Manager report to the community. Here is an updated chart showing stats for October–December:

Facebook				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Viewers	43,224	49,518	45,965	38,648
Views	151,103	326,726	215,980	192,943
Total Followers	Did Not Record	4,820	5,093	5,240
New Followers	163	367	430	147

City Website				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Unique Visits	8,447	18,844	28,267	9,664
Views	17,320	33,553	46,932	18,496
Top Pages	1. Oval Beach 2. City Council 3. Public Works	1. Oval Beach 2. Landing Page 3. Chain Ferry	1. Oval Beach 2. City Council 3. Mt. Baldhead Park	1. City Council 2. Oval Beach 3. Short Term Rentals

News You Can Use E-mails				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Delivered Messages	44,297	58,111	45,549	52,290
Opened Messages	26,830	30,735	22,764	11,435

YouTube				
	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
Meeting Video Views		783	893	905

Warming Station

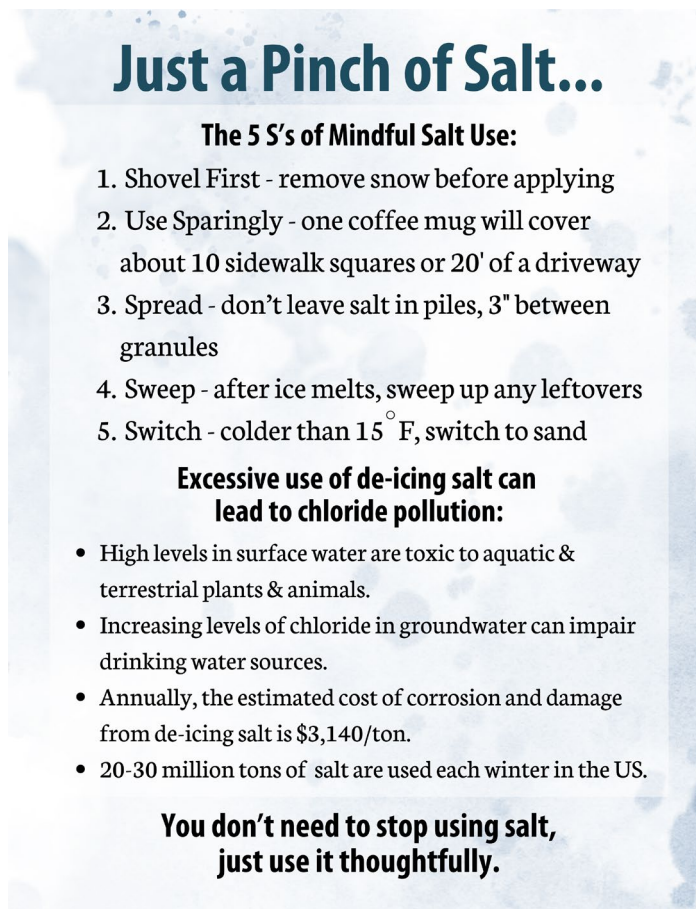
- CVB Executive Director, Ashley Siebelink will be at the February 4 workshop to go over survey results and answer questions that were raised at your previous meetings.

HEARTSafe Initiative

- Saugatuck-Douglas HEARTSafe Community Initiative submitted a copy of their annual report which is listed under correspondence.
- I talked with them this week and they advised they have received some donations and are working to identify public spaces in Saugatuck to strategically place AEDs for immediate use should a sudden cardiac arrest occur. Once we know more, I anticipate having them attend a future meeting to discuss further.

Kalamazoo River Greenway (KRG)

- As part of the KRG work, the Outdoor Discovery Center has developed community outreach materials on water quality and salt use. Each week leading up to Winter Salt Week, we will be posting the materials on Facebook. Here is snapshot:



Just a Pinch of Salt...

The 5 S's of Mindful Salt Use:

1. Shovel First - remove snow before applying
2. Use Sparingly - one coffee mug will cover about 10 sidewalk squares or 20' of a driveway
3. Spread - don't leave salt in piles, 3" between granules
4. Sweep - after ice melts, sweep up any leftovers
5. Switch - colder than 15 ° F, switch to sand

Excessive use of de-icing salt can lead to chloride pollution:

- High levels in surface water are toxic to aquatic & terrestrial plants & animals.
- Increasing levels of chloride in groundwater can impair drinking water sources.
- Annually, the estimated cost of corrosion and damage from de-icing salt is \$3,140/ton.
- 20-30 million tons of salt are used each winter in the US.

You don't need to stop using salt, just use it thoughtfully.

Miscellaneous

- Held one on one meeting with Public Works Superintendent.
- Responded to numerous inquiries about the logo/branding RFP. Proposals are due 1/9 at 4p and the committee will be reviewing them on 1/13. All proposals will be presented to Council for a decision.
- Met with Land Conservancy of West Michigan.
- Met with Strategic Planning Facilitator.

Treasurer Report
January 12, 2026



Tax Administration

- Fielded resident inquiries related to mailing addresses, PREs, deferments, and partial payments.
- Researched returned or undeliverable mail and updated address records accordingly.
- Coordinated address and contact updates with the Assessor's Office to ensure property records reflect current ownership information.
- Continue to receive summer and winter tax payments and preparing property tax disbursements to Allegan County, Saugatuck Public Schools, OAISD, Interurban, Library, and Fire. These distributions will continue on each payables through March 1.
- Coordinated setup of electronic property tax bill delivery to Lereta to improve efficiency and reduce manual handling.
- Processed property tax overpayments

Accounts Payable

- Continue to monitor the credit situation with Republic Services to ensure a service credit will be properly applied to the other account after a delayed cancellation. Just received proof of the credit application – waiting on the actual autopay to make sure it goes through appropriately.
- Processed regular payables, including the property tax disbursement batches.
- Review vendor billing for appropriate charges compared to prior-year amounts.
- Worked with vendors to maintain and update contact and payment information to ensure accurate records and timely processing

Payroll & Benefits

- Processed two payrolls.
- Coordinated DOT drug/alcohol testing setup for new DPW employees, ensuring they are enrolled in the required testing program prior to starting safety-sensitive duties. Coordinated a random drug test, as well.
- Reviewed COLA-related payroll data and supplemented the payroll file with additional supporting information.

- Reviewed upcoming regulatory changes impacting payroll reporting (including 1099 filing requirements and overtime regulations) to confirm current systems remain compliant.

Financial Management / Audit Preparation

- Processed credit card payments for permits.
- Addressed follow-up requests from the auditor.
- FINISHED THE AUDIT!!! Beginning post-audit cleanup and documentation to incorporate audit feedback and improve processes for the current fiscal year.
- Filed the F65, the Qualifying Report, the Retirement Summary Report, and the Act 51 filing.
- Completed the November bank reconciliation.
- Continued management of high seasonal workload across tax administration, audit completion, and year-end financial filings.

Investments and Banking

- Several CD maturities – some rollovers, some cash-ins. One more CD left to bring our investment banking relations under the safety of FDIC insurance.
- Beginning review of the City's banking and investment relationship to evaluate opportunities to optimize earnings while maintaining appropriate safety and liquidity.
- Working through the process of updating the City's bank signatories to reflect current personnel and ensure alignment with required financial controls.

Miscellaneous / Administrative

- Finalized coordinating quotes for the City Hall fire alarm and monitoring system upgrade. The Fire Department has reviewed and agree that the specifications meet all required standards before proceeding..
- Coordinated with Public Works and administrative staff on sidewalk repair invoicing, including establishing internal tracking for homeowner reimbursements.
- Reviewed grant award information and completed initial administrative steps to ensure readiness for future implementation.
- Monitored and assisted with multiple property damage insurance claims at varying stages, including ensuring required City property is properly scheduled for coverage.
- Processed escrow refunds.



December Planning, Zoning, & Project Report

Planning & Zoning

- Attended virtual Integrated Resource Plan (IRP) Community Feedback Session hosted by Consumers Energy.
- PUD inquiry meeting with property owner and continued discussion.
- Met with residents to review STR requirements and application process.
- Attended virtual MME Early Career Outreach Panel.
- Provided guidance on zoning text amendment application requirements.
- Continuous coordination with City Engineer on active and proposed projects.
- Conducted STR compliance checks on new property transfers and galvanized service line updates.
- Proposed recommended revisions to Planning Commission Bylaws to ensure compliance with the Michigan Planning Enabling Act and current practices.
- Coordinated sign ordinance updates with legal counsel.
- Researched requested IFC language and documented potential effects to zoning.
- Began draft of text amendment language for the adoption of the latest IFC.
- Advanced Historic District sign amendments and discussed updated proposal received by consultant.
- Prepared agendas, packets, and materials for Planning Commission, Zoning Board of Appeals, and Historic District Commission annual meetings.
- Communicated with planning consultant regarding Master Plan scope and proposal.
- Updated invoice tracking and escrow logs; maintained financial records.
- Conducted field inspections for code compliance and zoning verification.
- Engaged with residents regarding active projects, zoning inquiries, short term rentals, and several enforcement matters.
- Maintained ongoing communication with legal counsel on enforcement strategy.
- Continued enforcement follow-ups and outreach on ongoing violations.
- Issued permits and processed planning/zoning casework as documented in case log.
- Participated in internal staff coordination meetings.
- Met with Fire Department staff to review standards and active cases.

Open Casework

Items Associated with Granicus Short-Term Rental Hotline:

510 Butler	Special Land Use	PC approved with conditions. Applicant to pursue parcel combination.
102 Butler	Historic / Zoning	Rose Garden warming station. Plans in progress. Presented at PPW meeting and conducting survey. Will reappear before Council.
700 N Maple	Enforcement	Correspondence between resident and legal is ongoing.
665 Spear	Enforcement	Concern raised of current condition of existing drainage system. Engineering to review. Meeting with resident held. Further engagement with resident and confirmation of existing approvals ongoing.
150 Dunegrass	Zoning	Single family residence proposed. Applicant working with Fire Department on access lane. Awaiting updated plans.
120 Mary/510 Butler	Enforcement	Mature arborvitae planted as screening. Exceeds height limit for fencing. Met with owner to discuss remedy. Fencing will be removed in Spring of 2026.
208 Maple	Enforcement	Received notice of gravel parking area located in public right of way with no record of permit. Letter sent 12/17 and meeting with resident held on 12/22. Resident in communication with Engineering to make final decision based on Maple St. project.
324 N Maple	Enforcement	Received notice of gravel parking area located in public right of way with no record of permit. Letter sent 12/17.
102 Butler	Historic	Rose Garden warming station seeking HDC approval. Awaiting guidance from Council prior to scheduling.
60 Griffith	Short Term Rental	Pending Fire Department inspection approval.
125 Elizabeth	Enforcement	Ongoing communication with resident and other applicable departments to come to an agreeable solution.
250 Mason	Zoning	Application for HDC review of external building modifications.
640 Water	Zoning	PUD application recommended approval with conditions to Council. Scheduled for January HDC meeting. Public hearing with Council at January 26 th meeting.
997 Maple Woods	Zoning	Application for deck received and reviewed. Revisions needed.

510 Butler	Special Land Use	Presented at November PC meeting where application was postponed. Official Zoning Administrator interpretation for a Bed & Breakfast provided. Continued meetings with applicant to determine how they will proceed.
202 Butler	Historic / Zoning	Application submitted for addition. Scheduled for January HDC & Planning Commission meeting.
125 Elizabeth	Other	Alley vacation in process. Communication with engineering and legal counsel ongoing.
565 Weirich	Short Term Rental	Renewal application reviewed and sent to Fire Department for inspection.
735 Park	Right of Way	Received 2 right of way permit applications. Forwarded to engineering and DPW for further review.
888 Holland	Historic / Zoning	Proposed gravel driveway. Requires HDC approval and zoning review.
954 Elizabeth	Short Term Rental	Renewal application submitted.
133 Main	Short Term Rental	Renewal application submitted.
132 Mason	Short Term Rental	Renewal application submitted.
549 Hoffman	Short Term Rental	Renewal application submitted.
128 Elizabeth #10	Short Term Rental	Renewal application submitted.
246 Butler	Historic / Zoning	Sign application requiring HDC review and approval. Scheduled for January meeting.
297 Sugar Hill	Short Term Rental / SLU	Application to use an ADU as a STR. On January Planning Commission meeting agenda.

Closed Casework

589 Hoffman	Zoning	Residential addition.
610 Lake St	Short Term Rental / STR	Attached ADU approved for STR during November PC meeting. Fire Department inspection. Approved.
810 Allegan	Short Term Rental	Application complete. Fire Department approved. License issued.
449 Water	Short Term Rental	Application complete. New ownership. Sent to Fire Department. Approved.
123 North	Short Term Rental	Application complete. Fire Department approved. License issued.
546 Butler	Historic	Entryway door replacement. Approved by HDC.
254 Francis	Enforcement	Received complaint of STR without license. Phone call with property owner and research. Insufficient evidence at this time. Closed.
57-850-010-00	Zoning / Variance	“Phase 1” zoning approved for new residential structure. Variance application heard at December meeting. Denied.
555 Grand	Short Term Rental	Application submitted. Fire Department inspection. Approved.
60 Griffith St	Short Term Rental	Application submitted. Fire Department inspection. Approved.
249 Culver #1	Short Term Rental	Application submitted. Old fee paid initially, updated. Fire Department inspection. Approved.
249 Culver #2	Short Term Rental	Application submitted. Old fee paid initially, updated. Fire Department inspection. Approved.
125 Water	Short Term Rental	Application submitted. Fire Department inspection. Approved.
201 Culver #5	Short Term Rental	Application submitted. Fire Department inspection. Approved.
125 Mason	Short Term Rental	Application submitted. Fire Department inspection. Approved.
347 Water	Short Term Rental	Change of ownership

160 N Maple	Short Term Rental	Application submitted. Fire Department inspection. Approved.
807 Lake #2	Short Term Rental	Application submitted. Fire Department inspection. Failed. Reinspection. Approved.
510 Butler	Enforcement	Sent notice of violation regarding events held at a Bed & Breakfast Establishment. Verbal and written communication confirming property owners understanding and compliance.


Grayson Moore - Director of Planning & Zoning



Department of Public Works

Below is a summary of notable activities carried out by the Department of Public Works since the last summary provided to City Council at the December 8th regular meeting.

Winter Operations

Snow and ice control operations are ongoing. Public Works staff continue to monitor weather conditions and respond as needed to maintain safe roadways, sidewalks, and public facilities throughout the City. In the absence of snow, detailing of equipment and neutralizing of the salt in the equipment is taking place.

Christmas Decorations & Holiday Lights

Removal of Christmas decorations will begin soon as weather allows. Public Works staff continue to monitor holiday lighting throughout the City and address issues as they arise, including GFI resets, bulb replacements, and minor repairs to keep lights operational as long as possible.

Routine Maintenance

Erosion control fencing at the beach is coming down due to wind and is being put back up as soon as possible. Sand continues to be an issue in the parking lot at Oval Beach due to the wind. Work continues to be done to keep the parking lot open and clear. Motor pool maintenance continues as well. All of the Park's equipment has been greased and has received new plugs and filters. Detailing of the street scraping downtown is being done when possible. 2 rounds of hot patching were able to be completed recently.

Staffing & Training

AJ is scheduled to take his CDL permit test at the Secretary of State on Friday, January 9th. Once he has his permit, he will then go through CDL school to obtain his CDL Class B.

Project Updates

- **Chain Ferry Arbors-** Installation completed on January 7 by Diversified Welding
- **Maple Street Reconstruction-** Plan review meeting was held on December 4. The project bid opening is scheduled for January 27, 2026

- **Mt Baldhead Restrooms**- Construction is ongoing and continues to move forward as planned. The project is currently awaiting delivery of the restroom doors, which will be installed as soon as they arrive, anticipated in mid-January. Site cleanup, including removal of construction equipment and fencing will occur following door installation. Final landscaping will be completed in the spring.
- **Pallet Sign**- Repairs scheduled for Monday January 12.
- **City Hall Elevator**- During elevator repair work, it was found that the existing pump unit was not compatible with the new controller. A new pump unit has been ordered. Once the pump is received, McNally elevator will complete the installation. The installation timeline is the beginning of February.

Meetings:

- **12/01/2025**- DPW Weekly Goals Meeting
- **12/05/2025**- DPW Weekly Goals Follow Up Meeting
- **12/08/2025**- DPW Weekly Goals Meeting
- **12/10/2025**- Department Head Team Meeting
- **12/11/2025**- Special Event Safety Meeting- Saugatuck Douglas Art Fair
- **12/12/2025**- DPW Weekly Goals Follow Up Meeting
- **12/15/2025**- DPW Weekly Goals Meeting
- **12/17/2025**- Oval Beach Concession Stand Tour
- **12/19/2025**- DPW Weekly Goals Follow Up Meeting
- **12/22/2025**- DPW Weekly Goals Meeting
- **12/23/2025**- Parks & Public Works Committee Meeting
- **12/26/2025**- DPW Weekly Goals Follow Up Meeting
- **12/29/2025**- DPW Weekly Goals Meeting

December 2025 Stats

Total calls - 99

Traffic stops - 18

School contacts - 25

Call Date/Time Incident Type

=====

12/31/2025 14:26:02	Parking Violation
12/31/2025 07:35:43	Alarm
12/31/2025 05:42:43	Parking Violation
12/31/2025 04:24:57	Parking Violation
12/31/2025 04:10:08	Parking Violation
12/31/2025 02:01:35	Inspections
12/30/2025 22:16:36	General Assist
12/30/2025 08:33:59	Inspections
12/29/2025 22:37:36	General Assist
12/29/2025 06:25:22	General Assist
12/28/2025 22:40:17	General Assist
12/27/2025 21:49:56	General Assist
12/27/2025 19:20:21	Assist Other Agencies
12/26/2025 21:42:21	General Assist
12/26/2025 01:26:33	General Assist
12/25/2025 09:51:33	General Assist
12/25/2025 03:15:36	General Assist
12/24/2025 19:38:31	Inspections
12/24/2025 13:50:54	Alarm
12/24/2025 12:12:39	Inspections
12/24/2025 11:53:44	Animal-Dog Running

12/24/2025 03:20:53	General Assist
12/23/2025 12:50:59	Check Welfare
12/22/2025 21:55:43	General Assist
12/22/2025 17:44:04	PDA
12/22/2025 00:37:30	General Assist
12/22/2025 00:21:02	Suspicious Situation
12/21/2025 08:20:34	Inspections
12/20/2025 22:57:41	General Assist
12/20/2025 19:50:52	Inspections
12/20/2025 19:33:44	Inspections
12/20/2025 05:56:33	Parking Violation
12/19/2025 23:10:40	Suspicious Situation
12/19/2025 22:50:42	General Assist
12/19/2025 13:31:21	Inspections
12/19/2025 13:27:48	Inspections
12/19/2025 07:50:38	On Foot
12/18/2025 22:19:48	General Assist
12/18/2025 01:10:52	General Assist
12/17/2025 13:37:11	Misc
12/17/2025 10:24:44	Inspections
12/17/2025 00:44:14	General Assist
12/16/2025 13:01:45	Inspections
12/16/2025 12:57:27	Inspections
12/15/2025 23:33:22	General Assist
12/14/2025 23:07:04	General Assist
12/14/2025 14:46:11	Assist Other Agencies
12/13/2025 23:34:17	General Assist
12/13/2025 12:20:04	Civil
12/12/2025 21:52:49	General Assist

12/12/2025 10:26:44	Inspections	12/05/2025 22:17:20	General Assist
12/12/2025 05:58:24	Parking Violation	12/05/2025 17:51:47	Parking Violation
12/12/2025 05:54:36	Parking Violation	12/04/2025 05:58:05	Parking Violation
12/12/2025 05:48:20	Parking Violation	12/04/2025 05:51:51	Parking Violation
12/12/2025 02:11:27	Inspections	12/04/2025 05:45:26	Parking Violation
12/12/2025 02:03:14	Inspections	12/04/2025 00:04:30	Alarm
12/11/2025 22:13:48	General Assist	12/03/2025 22:17:44	General Assist
12/11/2025 18:16:00	Check Welfare	12/03/2025 11:32:57	Inspections
12/11/2025 17:48:56	General Assist	12/03/2025 10:01:55	Inspections
12/11/2025 02:53:18	Inspections	12/03/2025 09:04:44	General Assist
12/11/2025 02:45:55	Inspections	12/02/2025 22:31:19	General Assist
12/10/2025 22:03:22	General Assist	12/02/2025 05:54:30	Parking Violation
12/10/2025 13:22:00	Inspections	12/02/2025 01:36:51	Alarm
12/10/2025 13:18:45	Inspections	12/01/2025 23:01:47	General Assist
12/09/2025 22:30:11	General Assist	12/01/2025 17:31:32	Harassment/Threats
12/09/2025 19:08:50	General Assist	12/01/2025 15:33:12	Inspections
12/08/2025 22:41:57	General Assist	12/01/2025 15:30:12	Inspections
12/07/2025 22:59:56	General Assist	12/01/2025 13:22:36	Suspicious Situation
12/07/2025 14:52:24	Inspections	12/01/2025 11:35:17	Parking Violation
12/07/2025 14:28:38	Inspections	12/01/2025 10:36:04	Check Welfare
12/07/2025 07:36:57	Domestic Assault		
12/07/2025 05:46:20	Parking Violation		
12/07/2025 05:36:28	Parking Violation		
12/07/2025 05:27:01	Parking Violation		
12/07/2025 01:58:20	MDOP-29000		
12/06/2025 19:06:09	General Assist		
12/06/2025 10:01:36	Parking Violation		
12/06/2025 05:37:41	Parking Violation		
12/06/2025 05:33:32	Parking Violation		

City of Saugatuck
Status Report of Engineering Activities
January 8, 2026

General Consultation

- Village Square Court Renovation: The City's application was selected for funding. We are preparing a proposal for engineering and administration services on the project.
- Developed a proposal for inspection of larger culvert crossings and storm sewer outfalls. This work could be completed in phases and areas of concern could be prioritized.
- Pavement Markings: 2025 work is complete. 2026 work will take place in the spring. Current contract is 2025-2027.
- Assisting with review of water and sewer agreements as needed.

EGLE Technical, Managerial and Financial (TMF) Project

- The project is complete, final documents have been submitted to EGLE and notices have been sent to customers. Assisting staff with answering customer questions.
- Will be working with City staff on a plan to eliminate remaining unknowns and replace lead/galvanized services by the federal and state deadlines (11/1/2037 and 1/1/2041, respectively).

Mt. Baldhead Projects

- AT&T Project Assistance
 - Providing assistance on an as-needed basis.
- Restroom Building Replacement
 - Construction is complete except for a few items – doors, drinking fountain, concrete and restoration. Final site restoration will be completed in spring 2026.
- Observation Platform Replacement
 - Attended several meetings with area stakeholders and cultural resources specialists to help guide the design.
 - Received report of findings on cultural resources and anticipate meeting again with stakeholders soon.
 - Timeframe for design and construction will depend on the direction for design based on stakeholder input.

Maple Street Improvements

- EGLE permitting is complete and the project is out for bids. The bid opening is scheduled for January 27 and bids are anticipated to be presented at the February 4 council workshop for an award at the February 9 regular meeting.
- Incorporated sea wall repairs, resurfacing Mary Street (Water Street to Butler Street) and new valves on Water Street into the bid documents as separate items of work (outside the Maple Street budget).
- Construction is anticipated to be completed April – November 2026. We will receive a more detailed schedule once a contract has been awarded.

Park Street Improvements – Study Phase

- Park Street between Campbell Road and Mt. Baldhead has no specific non-motorized facility and a number of unique challenges and right-of-way encroachments. The asphalt pavement is deteriorating. A number of development projects have recently been completed or are ongoing along the corridor. A planning phase proposal has been developed to build on prior study work and develop a scope, concept and cost estimate for improvement of the corridor.
- The City received funding from EGLE's Michigan Coastal Management Program, which will fund up to 50% of the planning cost. We are prepared to begin the work upon authorization.

City Hall Interior Renovations

- Prepared a conceptual floor plan that incorporates findings from the needs evaluation for staff comment.

Elizabeth Street Improvements

- Planning phase services have begun. Topographic survey work is in process.
- Projected schedule is planning work in early 2026, design in mid-2026, bidding in late 2026 and construction in 2027.

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User: NICOLE
DB: Saugatuck

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF SAUGATUCK
EXP CHECK RUN DATES 07/01/2025 - 01/16/2026
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

Page: 1/2

Vendor Name	Description	Amount
1. ALLEGAN COUNTY SHERIFF	DEC '25 SHERIFF CONTRACT	35,677.54
2. ALLEGAN COUNTY TREASURER	PROPERTY TAXES COLLECTION 12/18 - 01/07	135,973.35
3. ASSESSING SOLUTIONS INC	JAN '26 ASSESSING SERVICES	3,024.84
4. BERTHIAUME & COMPANY	AUDIT	11,900.00
5. CERTASITE LLC	DPW GARAGE - SERVICE CALL / BATTERY	380.70
6. COMCAST	12/28 - 01/27 INTERNET SERVICE	201.62
7. COMMERCIAL RECORD	STREET (2) AND ORDINANCE AMENDMENT	273.00
8. CONSUMERS ENERGY	NOV '25 SERVICE	3,482.81
9. CORELOGIC	2025 Win Tax Refund 57-507-056-01	2,126.61
10. DETROIT SALT COMPANY	ROCK SALT	7,429.04
11. ELF SHACK	HOLIDAY GARLAND & TREES	2,370.00
12. FIRST BANK CARD	10/25 - 11/25 STATEMENT BALANCE	906.98
	10/25 - 11/25 STATEMENT BALANCE	1,106.99
	10/25 - 11/25 STATEMENT BALANCE	1,078.62
	10/25 - 11/25 STATEMENT BALANCE	2,582.71
	TOTAL	5,675.30
13. FRONTIER	12/03 - 01/06 SERVICE	187.60
14. GIVE 'EM A BRAKE	BUMP STOPS	2,435.15
15. HOLLAND P.T.	BOBCAT SWIVEL ADAPTER	13.87
16. IHLE AUTO PARTS	DEC '25 MOTOR PURCHASES	410.40
17. INTERURBAN TRANSIT AUTHORITY	PROPERTY TAXES COLLECTION 12/18 - 01/07	35,113.35
18. K&R TRUCK SALES INC	HUBCAP	36.98
19. KALAMAZOO LAKE SEWER & WATER	NOV '25 SERVICE	2,028.94
20. LAKE MICHIGAN CREDIT UNION	2025 Win Tax Refund 57-056-003-00	1,344.80
21. LORRIE PASTOOR	CLEANING SERVICES	560.00
22. MERCHANTS BANCARD NETWORK	NOV '25 CC PROCESSING - PLANNING AND ZONING	123.18
23. METRO WIRELESS	JAN '26 WIFI SERVICE	698.00
24. MICHIGAN GAS UTILITIES	10/22 - 11/23 SERVICE - 3338 BLUE STAR	263.08
25. MISS DIG SYSTEM INC	ANNUAL DUES	3,901.66
26. NEWCOMER PLOW & HITCH	SAM BLADE - PLOW	29.95
27. OTTAWA AREA INTERMEDIATE	SCHOOL DIS	
	PROPERTY TAXES COLLECTION 12/18 - 01/07	2,015.38
28. OVERISEL LUMBER COMPANY	DEC '25 STATEMENT BALANCE	721.53
29. PLUMMER'S ENVIRONMENTAL	SERVICES IN	
	ROLL OFF BOX W/ LINER	780.28

01/08/2026 01:34 PM
User: NICOLE
DB: Saugatuck

INVOICE APPROVAL BY INVOICE REPORT FOR CITY OF SAUGATUCK
EXP CHECK RUN DATES 07/01/2025 - 01/16/2026
BOTH JOURNALIZED AND UNJOURNALIZED
OPEN

Page: 2/2

Vendor Name	Description	Amount
30. PRIORITY HEALTH	JAN '26 HEALTH INSURANCE COVERAGE	11,317.40
31. PURITY CYLINDER GASES INC	VACPAK	155.60
32. RICOH USA INC	12/26 - 01/25 COPIER LEASE	127.97
	12/26 - 01/25 COPIER LEASE	35.27
	TOTAL	163.24
33. SAUGATUCK DOUGLAS LIBRARY	PROPERTY TAXES COLLECTION 12/18 - 01/07	48,775.56
34. SAUGATUCK FIRE	PROPERTY TAXES COLLECTION 12/18 - 01/07	210,501.69
	RENTAL HOME INSPECTIONS / REINSPECTIONS	1,550.00
	RENTAL HOME INSPECTIONS / REINSPECTIONS	1,150.00
	TOTAL	213,201.69
35. SAUGATUCK PUBLIC SCHOOLS	PROPERTY TAXES COLLECTION 12/18 - 01/07	542,459.60
36. SAUGATUCK YACHT CLUB	ROOM RENTAL - STRATEGIC PLANNING	500.00
37. SEPTIC TANK SYSTEMS CO INC	PORTABLE REST ROOM - MT BALDHEAD	250.00
38. SHORELINE TECHNOLOGY SOLUTIONS	JAN '26 COMPUTER SERVICES	2,074.20
39. SISTERS IN INK	DPW WARNING DECAL - TRASH RECEPTACLE	235.00
40. WALKER CONSULTANTS INC	PARKING STUDY	3,958.75
TOTAL - ALL VENDORS		1,082,270.00
FUND TOTALS:		
Fund 101 - GENERAL FUND		97,241.26
Fund 202 - MAJOR STREETS		4,714.57
Fund 203 - LOCAL STREETS		3,229.53
Fund 661 - MOTOR POOL FUND		2,245.71
Fund 701 - CURRENT TAX FUND		974,838.93

01/08/2026

CHECK REGISTER FOR CITY OF SAUGATUCK
CHECK DATE FROM 12/01/2025 - 12/31/2025

Check Date	Check	Vendor Name	Description	Amount
Bank GEN GENERAL POOLED CASH				
12/05/2025	DD7716(A)	ARAMENDI, NOAH	PAYROLL	1,817.13
12/05/2025	DD7717(A)	BREDEWEG, NICOLE	PAYROLL	1,947.32
12/05/2025	DD7718(A)	BROWN, ANTHONY	PAYROLL	1,344.10
12/05/2025	DD7719(A)	CUMMINS, RYAN	PAYROLL	2,996.85
12/05/2025	DD7720(A)	GIBSON, MICHELLE	PAYROLL	1,469.42
12/05/2025	DD7721(A)	HERBERT, SCOTT	PAYROLL	2,366.00
12/05/2025	DD7722(A)	KERRIDGE, ADAM	PAYROLL	1,901.65
12/05/2025	DD7723(A)	MACK, ELLIS	PAYROLL	1,475.40
12/05/2025	DD7724(A)	MARTIN, DANNY	PAYROLL	1,252.85
12/05/2025	DD7725(A)	MOORE, GRAYSON	PAYROLL	2,335.22
12/05/2025	DD7726(A)	WILLIAMS, SARA	PAYROLL	1,756.11
12/05/2025	DD7727(A)	WOLTERS, JAMIE	PAYROLL	2,109.12
12/05/2025	EFT1997(E)	ALERUS	PAYROLL	3,431.85
12/05/2025	EFT1998(E)	HEALTH EQUITY	PAYROLL	705.00
12/05/2025	EFT1999(E)	MERS HYBRID	PAYROLL	2,203.38
12/05/2025	EFT2000(E)	FEDERAL TAX DEPOSIT	PAYROLL	7,819.87
12/08/2025	20497	UNEMA PLUMBING & EXCAVATING	INSTALL COPPER WATER SERVICE (PAY'G 1/2)	2,324.52
12/08/2025	20498	ERLANDSON CONCRETE LLC	SIDEWALKS	14,450.00
12/08/2025	20499	OVERISEL LUMBER COMPANY	NOV '25 STATEMENT BALANCE	338.99
12/08/2025	20500	POLARITY ELECTRIC INC.	CHRISTMAS LIGHT PROJECT	12,775.00
12/08/2025	20501	RATHCO SAFETY SUPPLY CO	NSSP / TOW AWAY / SIDEWALK	368.98
12/08/2025	20502	SAUGATUCK PUBLIC SCHOOLS	PROPERTY TAXES COLLECTION 11/20 - 12/03	8,618.98
12/08/2025	20503	SEPTIC TANK SYSTEMS CO INC	PORTABLE REST ROOM - MT BALDHEAD	500.00
12/08/2025	20504	COMMERCIAL RECORD	ST VARIANCE AND PUD	210.00
12/09/2025	6342(A)	ACE PARKING LOT STRIPING INC	PARKING LOT LAYOUT - WATER / HOFFMAN	850.00
12/09/2025	6343(A)	ALLEGAN COUNTY SHERIFF	RESERVE DEPUTIES	528.00
12/09/2025	6344(A)	ALLEGAN COUNTY SHERIFF	NOV '25 SHERIFF CONTRACT	35,677.54

01/08/2026

CHECK REGISTER FOR CITY OF SAUGATUCK
CHECK DATE FROM 12/01/2025 - 12/31/2025

Check Date	Check	Vendor Name	Description	Amount
12/09/2025	6345(A)	ALLEGAN COUNTY TREASURER	PROPERTY TAXES COLLECTION 11/20 - 12/03	4,381.20
12/09/2025	6346(A)	ASSESSING SOLUTIONS INC	DEC '25 ASSESSING SERVICES	3,024.84
12/09/2025	6347(A)	COMCAST	11/28 - 12/27 INTERNET SERVICE	318.30
12/09/2025	6348(A)	DUNESVIEW KWIK SHOP INC	OCT '25 GAS AND DIESEL	3,587.64
12/09/2025	6349(A)	EDGEWATER RESOURCES	KLHA INITIATIVE	820.80
12/09/2025	6350(A)	FLEIS & VANDENBRINK ENGINEERING INC	07/01 - 09/30 ENGINEERING FEES - EGLE TM	7,200.00
12/09/2025	6351(A)	HORIZON COMMUNITY PLANNER	PLANNING SERVICES	1,687.50
12/09/2025	6352(A)	INTERURBAN TRANSIT AUTHORITY	PROPERTY TAXES COLLECTION 12/01 - 12/03	956.31
12/09/2025	6353(A)	MC NALLY ELEVATOR COMPANY INC	ELEVATOR SERVICE	9,194.00
12/09/2025	6354(A)	NEWCOMER PLOW & HITCH	PIGTAIL - PLOW SIDE	77.63
12/09/2025	6355(A)	OTTAWA AREA INTERMEDIATE SCHOOL DIS	PROPERTY TAXES COLLECTION 11/20 - 12/03	444.07
12/09/2025	6356(A)	SAUGATUCK DOUGLAS LIBRARY	PROPERTY TAXES COLLECTION 12/01 - 12/03	1,328.43
12/09/2025	6357(A)	SAUGATUCK FIRE	PROPERTY TAXES COLLECTION 12/01 - 12/03	7,280.53
12/09/2025	6358(A)	SHORELINE TECHNOLOGY SOLUTIONS	DEC '25 COMPUTER SERVICES	2,074.20
12/09/2025	6364(E)	FRONTIER	11/03 - 12/02 SERVICE	187.60
12/09/2025	6365(E)	KALAMAZOO LAKE SEWER & WATER	OCT '25 SERVICE	3,104.87
12/09/2025	6366(E)	METRO WIRELESS	DEC '25 WIFI SERVICE	698.00
12/09/2025	6367(E)	PRIORITY HEALTH	DEC '25 HEALTH INSURANCE COVERAGE	10,456.92
12/19/2025	20505	MML UNEMPLOYMENT COMPENSATION GROUP	PAYROLL	7.13
12/19/2025	DD7728(A)	ARAMENDI, NOAH	PAYROLL	2,140.28
12/19/2025	DD7729(A)	BREDEWEG, NICOLE	PAYROLL	2,035.12
12/19/2025	DD7730(A)	BROWN, ANTHONY	PAYROLL	1,786.71
12/19/2025	DD7731(A)	CUMMINS, RYAN	PAYROLL	3,392.36
12/19/2025	DD7732(A)	GIBSON, MICHELLE	PAYROLL	1,544.42
12/19/2025	DD7733(A)	HERBERT, SCOTT	PAYROLL	3,809.07
12/19/2025	DD7734(A)	KERRIDGE, ADAM	PAYROLL	2,381.18
12/19/2025	DD7735(A)	MACK, ELLIS	PAYROLL	1,804.01
12/19/2025	DD7736(A)	MARTIN, DANNY	PAYROLL	962.31

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CHECK REGISTER FOR CITY OF SAUGATUCK
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Check Date	Check	Vendor Name	Description	Amount
12/19/2025	DD7737(A)	MOORE, GRAYSON	PAYROLL	2,410.21
12/19/2025	DD7738(A)	STASEWICH, ANGELA	PAYROLL	1,578.70
12/19/2025	DD7739(A)	WILLIAMS, SARA	PAYROLL	1,831.11
12/19/2025	DD7740(A)	WOLTERS, JAMIE	PAYROLL	2,184.14
12/19/2025	EFT2001(E)	ALERUS	PAYROLL	3,669.95
12/19/2025	EFT2002(E)	HEALTH EQUITY	PAYROLL	705.00
12/19/2025	EFT2003(E)	MERS HYBRID	PAYROLL	2,321.99
12/19/2025	EFT2004(E)	FEDERAL TAX DEPOSIT	PAYROLL	8,836.94
12/19/2025	EFT2005(E)	MERS	PAYROLL	5,205.29
12/19/2025	EFT2006(E)	MI DEPT OF TREASURY	PAYROLL	2,606.12
12/22/2025	20506	GUPTA GLORIA C	2025 Win Tax Refund 57-502-016-00	546.73
12/22/2025	20507	ALLEGAN COUNTY TREASURERS' ASSOC	ANNUAL DUES	10.00
12/22/2025	20508	CARELTON EQUIPMENT	SUPPLIES	160.74
12/22/2025	20509	OCCUPATIONATIONAL HEALTH CENTERS	DOT PHYSICAL - STASEWICH	337.00
12/22/2025	20510	IHLE AUTO PARTS	NOV '25 MOTOR PURCHASES	16.49
12/22/2025	20511	MINER SUPPLY CO	GLOVES	98.98
12/22/2025	20512	SAUGATUCK PUBLIC SCHOOLS	PROPERTY TAXES COLLECTION 12/04 - 12/17	186,312.76
12/22/2025	20513	SCOTT'S LANDSCAPE MANAGEMENT INC	TRUCKING BRUSH & LEAVES	5,740.00
12/22/2025	20514	STATE OF MICHIGAN	MI DEAL CONTRACT	180.00
12/22/2025	20515	STATE OF MICHIGAN	ELEVATOR LICENSE RENEWAL	293.55
12/22/2025	20516	WYCON CONSTRUCTION LLC	REFUND UNUSED ESCROW	2,551.75
12/23/2025	6368(A)	ACTION INDUSTRIAL SUPPLY CO	UNIFORMS & SAFETY EQUIPMENT - STASEWICH	560.56
12/23/2025	6369(A)	ALLEGAN COUNTY CLERK	ELECTION EXPENSES - NOV '25	976.28
12/23/2025	6370(A)	ALLEGAN COUNTY TREASURER	PROPERTY TAXES COLLECTION 12/04 - 12/17	41,787.36
12/23/2025	6371(A)	BUIST ELECTRIC INC	COUNCIL CHAMBERS MICROPHONE PLUG REPAIRS	591.75
12/23/2025	6372(A)	CHIPS GROUNDCOVER LLC	CHRISTMASCAPE - NEW SECTION	38,640.00
12/23/2025	6373(A)	COMCAST-DPW	12/15 - 01/14 INTERNET-DPW	276.46
12/23/2025	6374(A)	FAHEY SCHULTZ BURZYCH RHODES	NOV '25 WATER AND SEWER	16,278.56

01/08/2026

CHECK REGISTER FOR CITY OF SAUGATUCK
CHECK DATE FROM 12/01/2025 - 12/31/2025

Check Date	Check	Vendor Name	Description	Amount
12/23/2025	6375(A)	FLEIS & VANDENBRINK ENGINEERING INC	10/26 - 11/22 ENGINEERING FEES - GEN CON	28,295.50
12/23/2025	6376(A)	INTERURBAN TRANSIT AUTHORITY	PROPERTY TAXES COLLECTION 12/04 - 12/17	10,762.20
12/23/2025	6377(A)	MIDWEST CONSTRUCTION GROUP, INC.	MT BALDHEAD RESTROOM REPLACEMENT	51,073.31
12/23/2025	6378(A)	NEWCOMER PLOW & HITCH	DEFLECTOR KIT FOR SNOW PLOW	299.95
12/23/2025	6379(A)	OTTAWA AREA INTERMEDIATE SCHOOL DIS	PROPERTY TAXES COLLECTION 12/04 - 12/17	743.45
12/23/2025	6380(A)	SAUGATUCK DOUGLAS LIBRARY	PROPERTY TAXES COLLECTION 12/04 - 12/17	14,949.67
12/23/2025	6381(A)	SAUGATUCK FIRE	PROPERTY TAXES COLLECTION 12/04 - 12/17	64,860.73
12/23/2025	6382(A)	STANDARD INSURANCE COMPANY	JAN '26 INSURANCE	541.65
12/23/2025	6383(A)	WALKER CONSULTANTS INC	PARKING STUDY	4,750.50
12/23/2025	6384(E)	CAPITAL ONE	NOV '25 STATEMENT BALANCE	91.74
12/23/2025	6385(E)	FRONTIER	10/20 - 11/19 SERVICE - OVAL BEACH	112.64
12/23/2025	6386(E)	MERS	DEC '25 RETIREMENT	4,500.00
12/23/2025	6387(E)	MICHIGAN GAS UTILITIES	10/22 - 11/20 SERVICE - 102 BUTLER	96.08
12/23/2025	6388(E)	MICHIGAN GAS UTILITIES	10/22 - 11/19 SERVICE - 345 BUTLER	123.26
12/23/2025	6389(E)	NET2PHONE INC	DEC '25 PHONE SERVICE	233.24
12/23/2025	6390(E)	REPUBLIC SERVICES	NOV '25 DISPOSAL AND PICKUP SERVICE - BL	24.00
12/23/2025	6391(E)	VALLEY CITY LINEN INC	SHOP TOWELS	50.00
12/31/2025	6414(E)	CONSUMERS ENERGY	NOV '25 SERVICE	3,482.81
12/31/2025	6415(E)	FIRST BANK CARD	10/25 - 11/25 STATEMENT BALANCE	5,675.30
12/31/2025	6416(E)	FRONTIER	12/03 - 01/06 SERVICE	187.60
12/31/2025	6417(E)	MERCHANTS BANCARD NETWORK	NOV '25 CC PROCESSING - PLANNING AND ZON	123.18
12/31/2025	6418(E)	MICHIGAN GAS UTILITIES	10/22 - 11/23 SERVICE - 3338 BLUE STAR	263.08
12/31/2025	6419(E)	RICOH USA INC	12/26 - 01/25 COPIER LEASE	35.27
12/31/2025	6420(E)	RICOH USA INC	12/26 - 01/25 COPIER LEASE	127.97
Total of 107 Checks:				708,370.26
Less 0 Void Checks:				0.00

01/08/2026

CHECK REGISTER FOR CITY OF SAUGATUCK
CHECK DATE FROM 12/01/2025 - 12/31/2025

Check Date	Check	Vendor Name	Description	Amount
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Total of 107 Disbursements:				708,370.26
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City Council Agenda Item Report

FROM: Michelle Gibson Administrative/Project Coordinator
Scott Herbert Public Works Superintendent

MEETING DATE: January 12, 2026

SUBJECT: Purchase of 2026 GMC Sierra 3500HD Pickup Truck

DESCRIPTION:

Public Works is seeking approval to purchase a new **2026 GMC Sierra 3500HD Regular Cab 4x4 SRW Pro Pickup** under the State of Michigan MiDeal Contract from Todd Wenzel Buick GMC of Westland, Michigan.

This vehicle will replace an aging Public Works truck (truck #2) that has reached the end of its service life and is no longer cost-effective to maintain. Truck #2 is a 2014 GMC 2500 with 62,615 miles. The new pickup will be equipped for heavy-duty use and include a liftgate. The vehicle purchase through the MiDeal program ensures the City receives competitive government pricing.

City of Saugatuck MiDeal Pricing:

- 2026 GMC Sierra 3500HD Reg Cab 4x4 SRW Pickup
 - Spray-On Bedliner (UTR, RhinoLining)
 - TommyGate G2-60-1342-EA38 Liftgate
 - 6" Rectangular Step Bars (Black)
 - Delivery per MiDeal (Saugatuck, MI)
- Total Vehicle Cost: \$55,318**

Additional Equipment:

- Snowplow (separate purchase)- Not to exceed \$12,000 (budgeted)

BUDGET ACTION REQUIRED:

New Truck Purchase Budget- Fiscal Year 2025/2026: \$60,000

COMMITTEE/COMMISSION REVIEW:

N/A

LEGAL REVIEW:

N/A

SAMPLE MOTION:

Move to approve the purchase of one 2026 GMC Sierra 3500HD Regular Cab 4x4 SRW Pro Pickup for the Public Works Department under the State of Michigan MiDeal Contract from Todd Wenzel Buick GMC of Westland, Michigan, in an amount not to exceed **\$55,318**, and the purchase of a snowplow in an amount not to exceed **\$12,000**, both within the approved Fiscal Year 2025/2026 Public Works budget.



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

City of Saugatuck DPW

Prepared For: Michelle Gibson

(269) 767-4943

mgibson@saugatuckcity.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3)

TODD WENZEL BUICK GMC of WESTLAND

35100 FORD RD

WESTLAND, MI 48185

State of Michigan MiDeal Contract # MA240000001205

MiDeal Spec # 0078-4WDL

City of Saugatuck Pricing

(MiDeal Pricing)

2026 GMC Sierra 3500HD Reg Cab 4x4 SRW Pro Pickup

11300# GVWR 6.6L Gas V8 / Allison 10-Spd Reg Cab w/ 8' Bed

2026 GMC Sierra 3500HD Reg Cab 4x4 SRW Pickup	\$ 47,956.00
SBL— Spray-On Bedliner (UTR, RhinoLining)	\$ 649.00
TG2 – TommyGate G2-60-1342-EA38 Liftgate	\$ 5,489.00
6SB – 6" Rectangular Step Bars (Black, GM Accy)	\$ 966.00
DEL – Delivery per MiDeal (Saugatuck, MI)	<u>\$ 258.00</u>

Total \$ 55,318.00

Prices Quoted are for a 2026MY MiDeal GM Factory Order.
FOB Saugatuck, MI



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (☒ Complete)

Price Summary

PRICE SUMMARY

	MSRP
Base Price	\$51,000.00
Total Options	\$1,135.00
Vehicle Subtotal	\$52,135.00
Destination Charge	\$2,795.00
Grand Total	~~\$54,930.00~~

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Data Version: 27416. Data Updated: Jan 4, 2026 6:45:00 PM PST.



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✓ Complete)

Selected Model and Options

MODEL

CODE	MODEL
TK30903	2026 GMC Sierra 3500HD 4WD Reg Cab 142" Pro

COLORS

CODE	DESCRIPTION
G7C	Cardinal Red

OPTIONS

CODE	DESCRIPTION
E63	Pickup bed
SRW	Single Rear Wheels
FE9	Emissions, Federal requirements
L8T	Engine, 6.6L V8 with Direct Injection and Variable Valve Timing, gasoline
MKM	Transmission, 10-Speed automatic
JFP	GVWR, 11,300 lbs. (5126 kg) with single rear wheels
GT4	Rear axle, 3.73 ratio
1SA	Pro Preferred Equipment Group
PYT	Wheels, 18" (45.7 cm) 8-spoke painted steel, Silver Extended
QF6	Tires, LT275/70R18E all-terrain, blackwall
ZYG	Tire, spare LT275/70R18 all-terrain, blackwall
G7C	Cardinal Red
AZ3	Seats, front 40/20/40 split-bench
H1T	Jet Black, Cloth seat trim
IOR	Audio system, GMC Infotainment System with 7" diagonal color touch-screen, AM/FM stereo
VYU	Snow Plow Prep/Camper Package
K4Z	Battery, auxiliary, 700 cold-cranking amps/70 Amp-hr
KW5	Alternator, 220 amps
NZZ	Skid Plates
U01	Lamps, Smoked Amber roof marker, (LED)
9L7	Upfitter switch kit, (5)

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MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (☒ Complete)

OPTIONS

CODE	DESCRIPTION
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R9W	Deleted Mobile Service Plus.
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VQ1	Fleet Processing Option
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Options Total	
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Data Version: 27416. Data Updated: Jan 4, 2026 6:45:00 PM PST.



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✓ Complete)

Standard Equipment

Package

Sierra HD Pro Safety includes (UEU) Forward Collision Alert, (UE4) Following Distance Indicator, (UKJ) Front Pedestrian Braking, (TQ5) IntelliBeam, (UFL) Lane Departure Warning, (T8Z) Buckle to Drive and (UHY) Automatic Emergency Braking

Trailer Package includes trailer hitch, 7-pin and 4-pin connectors and (CTT) Hitch Guidance (Deleted when (ZW9) pickup bed delete is ordered.)

Mechanical

Engine, 6.6L V8 with Direct Injection and Variable Valve Timing, gasoline (401 hp [299 kW] @ 5200 rpm, 464 lb-ft of torque [629 N-m] @ 4000 rpm) (STD)

Transmission, 10-Speed automatic (STD)

Rear axle, 3.73 ratio (Requires (L8T) 6.6L V8 gas engine.)

Pickup bed includes bed assist step (STD) (Deleted when (ZW9) pickup bed delete is ordered.)

GVWR, 11,300 lbs. (5126 kg) with single rear wheels (STD) (Included and only available with TC30953 or TK30903 model and (L8T) 6.6L V8 gas engine. Requires single rear wheels.)

Push Button Start

Air filter, heavy-duty

Air filtration monitoring

Transfer case, two-speed electronic shift with push button controls (Requires 4WD models.)

Auto-locking rear differential

Four wheel drive

Cooling, external engine oil cooler

Cooling, auxiliary external transmission oil cooler

Battery, heavy-duty 720 cold-cranking amps/80 Amp-hr maintenance-free with rundown protection and retained accessory power (Included and only available with (L8T) 6.6L V8 gas engine.)

Alternator, 170 amps (Requires (L8T) 6.6L V8 gas engine.)

Trailer brake controller, integrated

Recovery hooks, front, frame-mounted, Black

Frame, fully-boxed, hydroformed front section and a fully-boxed stamped rear section

Suspension Package (Not available with (X31) Off-Road Package.)

Steering, Recirculating Ball with smart flow power steering system

Brakes, 4-wheel antilock, 4-wheel disc with DURALIFE rotors

Brake lining wear indicator

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Data Version: 27416. Data Updated: Jan 4, 2026 6:45:00 PM PST.



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✓ Complete)

Mechanical

Capless Fuel Fill (Requires (L8T) 6.6L gas V8 engine. Not included with (ZW9) pickup bed delete.)

Exterior

Wheels, 18" (45.7 cm) 8-spoke painted steel, Silver Extended (STD) (Requires single rear wheels.)

Tires, LT275/70R18E all-terrain, blackwall (STD) (Requires single rear wheels.)

Tire, spare LT275/70R18 all-terrain, blackwall (STD) (Included and only available with (QF6) LT275/70R18E all-terrain, blackwall tires with (E63) pickup bed single rear wheel models. Available to order when (ZW9) pickup bed delete and (QF6) LT275/70R18E all-terrain, blackwall tires are ordered with single rear wheel models.)

Single Rear Wheels (STD)

Tire carrier lock keyed cylinder lock that utilizes same key as ignition and door (Deleted with (ZW9) pickup bed delete.)

Bumper, front chrome lower

Bumper, rear chrome with bumper CornerSteps

CornerStep, rear bumper

Bed Step, Black integrated on forward portion of bed on driver and passenger side (Not available with (ZW9) pickup bed delete.)

Moldings, beltline, Black

Cargo tie downs (12), fixed, rated at 500 lbs per corner

Grille, Chrome with flat black grille insert bars

Headlamps, Animated LED projectors, LED turn signals and Daytime Running Lamps

IntelliBeam, automatic high beam on/off (Included and only available with (PDI) Sierra HD Pro Safety.)

Taillamps, LED Signature Tail, Incandescent Brake, Turn & Reverse Lamps (Requires single rear wheels.)

Lamps, cargo area, cab mounted integrated with center high mount stop lamp, with switch in bank on left side of steering wheel

Mirrors, outside power-adjustable vertical trailering with heated upper glass lower convex mirrors, integrated turn signals, manual folding/extending (extends 3.31" [84.25mm]), Black (Standard on regular Cab models.)

Glass, solar absorbing, tinted

Door handles, Black grained

Tailgate, standard (Deleted with (ZW9) pickup bed delete.)

Tailgate and bed rail protection caps, top (Deleted with (ZW9) pickup bed delete.)

Tailgate, locking, utilizes same key as ignition and door (Included and only available with (QK1) standard tailgate. Deleted with (ZW9) pickup bed delete.)

Tailgate, gate function manual, no lift assist (Deleted with (ZW9) pickup bed delete.)

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Data Version: 27416. Data Updated: Jan 4, 2026 6:45:00 PM PST.



MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✓ Complete)

Entertainment

Audio system, GMC Infotainment System with 7" diagonal color touch-screen, AM/FM stereo with seek-and-scan and digital clock, includes Bluetooth streaming audio for music and select phones; featuring wireless Apple CarPlay and Android Auto capable (STD)

Audio system feature, 2-speakers (Requires Regular Cab model.)

Bluetooth for phone connectivity to vehicle infotainment system

Wireless Phone Projection for Apple CarPlay and Android Auto

Wi-Fi Hotspot capable (Terms and limitations apply. See onstar.com or dealer for details.)

Interior

Seats, front 40/20/40 split-bench with covered armrest storage and under-seat storage (lockable) (STD)

Seat trim, Vinyl

Seat adjuster, driver 4-way manual

Seat adjuster, passenger 4-way manual

Floor covering, rubberized-vinyl (Not available with LPO floor liners.)

Steering wheel, urethane

Steering column, Tilt-Wheel, manual with wheel locking security feature

Instrument cluster, 6-gauge cluster featuring speedometer, fuel level, engine temperature, tachometer, voltage and oil pressure

Driver Information Center, 3.5" diagonal monochromatic display

Exterior Temperature Display located in radio display

Compass, located in instrument cluster

Window, power front, drivers express up/down

Window, power front, passenger express down

Door locks, power

Remote Keyless Entry

Cruise control, steering wheel-mounted

Power outlet, front auxiliary, 12-volt

USB Ports, 2, Charge/Data ports located on instrument panel

Air conditioning, single-zone

Mirror, inside rearview, manual tilt

Assist handles, front A-pillar mounted for driver and passenger, rear B-pillar mounted

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MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✔ Complete)

Safety-Mechanical

Automatic Emergency Braking (Included and only available with (PDI) Sierra HD Pro Safety.)

StabiliTrak, stability control system with Proactive Roll Avoidance and traction control includes electronic trailer sway control and hill start assist

Safety-Exterior

Daytime Running Lamps LED signature lighting

LED Signature DRL's

Safety-Interior

Airbags, Dual-stage frontal airbags for driver and front outboard passenger; Seat-mounted side-impact airbags for driver and front outboard passenger; Head-curtain airbags for front and rear outboard seating positions; Includes front outboard Passenger Sensing System for frontal outboard passenger airbag (Always use seat belts and child restraints. Children are safer when properly secured in a rear seat in the appropriate child restraint. See the Owner's Manual for more information.)

OnStar Services capable (See onstar.com for details and limitations. Services vary by model. Service plan required.)

HD Rear Vision Camera (Not available with (ZW9) pickup bed delete. Removed with (UV2) HD Surround Vision.)

Hitch Guidance dynamic single line to aid in truck trailer alignment for hitching (Deleted with (ZW9) pickup bed delete.)

Lane Departure Warning (Included and only available with (PDI) Sierra HD Pro Safety.)

Following Distance Indicator (Included and only available with (PDI) Sierra HD Pro Safety.)

Forward Collision Alert (Included and only available with (PDI) Sierra HD Pro Safety.)

Front Pedestrian Braking (Included and only available with (PDI) Sierra HD Pro Safety.)

Teen Driver a configurable feature that lets you activate customizable vehicle settings associated with a key fob, to help encourage safe driving behavior. It can limit certain available vehicle features, and it prevents certain safety systems from being turned off. An in-vehicle report card gives you information on driving habits and helps you to continue to coach your new driver

Buckle to Drive prevents vehicle from being shifted out of Park until driver seat belt is fastened; times out after 20 seconds and encourages seat belt use (Included and only available with (PDI) Sierra HD Pro Safety)

Tire Pressure Monitoring System auto learn, includes Tire Fill Alert (does not apply to spare tire)

OnStar Basics (OnStar Fleet Basics for Fleet) Drive confidently with core OnStar services including remote commands, built-in voice assistance, real-time traffic and navigation, and Automatic Crash Response to help if you're in need. (Requires (UE1) OnStar. OnStar Basics includes remote commands, Navigation, Voice Assistance, and Automatic Crash Response, for eligible vehicles with compatible software. OnStar Basics is standard for 8 years; OnStar plan, working electrical system, cell reception and GPS signal required. OnStar links to emergency services. Service coverage varies with conditions and location. Service availability, features and functionality vary by device and software version. See onstar.com for details and limitations.)

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MiDeal Spec 0113D-4WDM

Albert Li- Todd Wenzel Chevrolet and TW Buick GMC | (734) 713-1065 | ali@toddwenzel.com

[Fleet] 2026 GMC Sierra 3500HD (TK30903) 4WD Reg Cab 142" Pro (3) (✓ Complete)

Processing-Other

Trailer Information Label provides max trailer ratings for tongue weight, conventional, gooseneck and 5th wheel trailering (Not available with (ZW9) pickup bed delete.)

WARRANTY

Warranty Note: <<< Preliminary 2026 Warranty >>>

Basic Years: 3

Basic Miles/km: 36,000

Drivetrain Years: 5

Drivetrain Miles/km: 60,000

Drivetrain Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Corrosion Years (Rust-Through): 6

Corrosion Years: 3

Corrosion Miles/km (Rust-Through): 100,000

Corrosion Miles/km: 36,000

Roadside Assistance Years: 5

Roadside Assistance Miles/km: 60,000

Roadside Assistance Note: 3.0L & 6.0L Duramax® Turbo-Diesel engines, and certain commercial, government, and qualified fleet vehicles: 5 years/100,000 miles

Maintenance Note: First Visit: 12 Months/12,000 Miles

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Data Version: 27416. Data Updated: Jan 4, 2026 6:45:00 PM PST.



STATE OF MICHIGAN ENTERPRISE PROCUREMENT

Department of Technology, Management, and Budget
320 S. Walnut Street 2nd Floor Lansing, MI 48933
P.O. BOX 30026 LANSING, MICHIGAN 48909

CONTRACT CHANGE NOTICE

Change Notice Number 1
to
Contract Number MA240000001205

CONTRACTOR	Todd Wenzel Buick GMC of Westland
	35100 Ford Rd
	Westland 22 48185
	Albert Li
	(734) 713-1065
	ali@toddwenzel.com
	CV0058422

STATE	Program Manager	Erin Reincke	MDOT
		517 855 1986	
		ReinckeE@michigan.gov	
	Contract Administrator	Alannah Doak	DTMB
		(517) 230-9424	
		doaka@michigan.gov	

CONTRACT SUMMARY							
Domestic Vehicle Dealers – Patrol, Passenger, Trucks, and Vans Prequalification (Contract includes Todd Wenzel Buick GMC and Todd Wenzel Chevrolet, Inc.).							
INITIAL EFFECTIVE DATE	INITIAL EXPIRATION DATE	INITIAL AVAILABLE OPTIONS	EXPIRATION DATE BEFORE				
September 1, 2024	August 31, 2029	2 - 12 Months	August 31, 2029				
PAYMENT TERMS		DELIVERY TIMEFRAME					
45 Days							
ALTERNATE PAYMENT OPTIONS			EXTENDED PURCHASING				
☐ P-Card ☐ Direct Voucher (PRC) ☐ Other			☒ Yes ☐ No				
MINIMUM DELIVERY REQUIREMENTS							
F.O.B. Destination							
DESCRIPTION OF CHANGE NOTICE							
OPTION	LENGTH OF OPTION	EXTENSION	LENGTH OF EXTENSION	REVISED EXP. DATE			
☐		☐					
CURRENT VALUE	VALUE OF CHANGE NOTICE	ESTIMATED AGGREGATE CONTRACT VALUE					
\$100,000.00	\$1,000,000.00	\$1,100,000.00					
DESCRIPTION							
Effective 11/20/2024, this contract is hereby increased by \$1,000,000.00. In addition, the following amendment is hereby incorporated into the contract. Model year 2025 award pricing is added to this contract (attached). All other terms, conditions, specifications and pricing remain the same. Per agency request, and DTMB Procurement approval.							

Saugatuck–Douglas HEARTSafe

Website: www.sdheart.org

2025 Year-End Impact Report

Executive Summary

2025 marked a foundational and transformative year for **Saugatuck–Douglas HEARTSafe**, as the organization formally launched on June 3, 2025, achieved 501(c)(3) nonprofit status, and rapidly expanded its lifesaving impact across the tri-community region of Saugatuck, Douglas, and Saugatuck Township.

In its first year of operation, HEARTSafe trained residents and visitors in CPR and AED use, installed publicly accessible AEDs, integrated local AED data into emergency response systems, and engaged tens of thousands of community members through outreach and public events. These efforts move the community decisively toward designation as a **HEARTSafe Community** and, most importantly, toward saving lives from sudden cardiac arrest.

Mission & Vision

Mission

To train, educate, and empower community members and visitors on the lifesaving importance of early intervention CPR and AED use in response to sudden cardiac arrest. Meet and maintain the requirements to become a nationally recognized HEARTSafe Community.

Vision

A prepared, connected, and resilient community where immediate CPR and AED access significantly increases survival from cardiac arrest.

2025 Impact at a Glance

- **359 individuals trained** in lifesaving CPR and AED skills
- **486.5+ volunteer hours** contributed
- **1 public-access AED installed** and operational
- **40 AEDs identified** in the community through AED mapping tools (with additional verifications ongoing)

- **87 direct participants** at HEARTSafe-led community events
 - **Tens of thousands of community touchpoints** through Fire Department-supported events
 - **501(c)(3) nonprofit status secured**
 - **PulsePoint AED integration** advancing with county partners
-

Training & Education

Training is the cornerstone of HEARTSafe’s work. Current class schedules, training requests, and educational resources are available at www.sdheart.org. In 2025, the organization delivered hands-on education through classes, demonstrations, and public events.

Training Outcomes

- **Hands-Only CPR (Adults & Teens):** 91 trained
- **Hands-Only CPR public training:** 87 trained
- **CPR/AED Certification:** 49 trained
- **Total Individuals Trained: 227**

Trainings were offered through scheduled classes, workplace and business demonstrations, community days, and special events. In addition, observers were welcomed at select sessions to broaden community awareness and comfort with CPR skills.

AED Deployment & Emergency Integration

Ensuring rapid access to AEDs is essential to survival from sudden cardiac arrest. Information on AED locations, PulsePoint integration, and how to request or sponsor an AED can be found at www.sdheart.org, including the community **AED Map** showing publicly accessible AED locations. In 2025, HEARTSafe made measurable progress toward building a connected AED network.

Key Achievements

- **Public-access AED installed** at Cove Bar, Douglas (October 2025)
- AED maintenance tracking implemented (pads and battery expiration monitoring)
- **AED App and PulsePoint integration** expanded to improve visibility to 911 dispatch and first responders

These efforts support faster bystander response and improved coordination during cardiac emergencies.

Community Outreach & Awareness

HEARTSafe maintained a strong presence at local events throughout the year to educate residents and visitors. Event highlights and community photos are shared at www.sdheart.org.

HEARTSafe-Led Events

- Music in the Park series
- Saugatuck High School Community Day
- CPR/AED demonstrations at local businesses

Total direct engagement: 87 participants

Fire Department–Supported Community Events

Through partnership with the Saugatuck Township Fire District, HEARTSafe reached the public at major events including parades, markets, festivals, fireworks, and seasonal celebrations.

These events collectively reached **tens of thousands of attendees**, dramatically expanding awareness of CPR, AED use, and the HEARTSafe mission.

Volunteer Leadership & Service

Volunteer commitment powered HEARTSafe’s success in its first year.

- **486.5+ documented volunteer hours** contributed in 2025
- Volunteer roles included:
 - CPR instruction and class preparation
 - Community outreach and event staffing
 - Administrative and nonprofit formation work
 - AED installation and verification
 - Grant research and donor engagement

This level of volunteer service represents a significant in-kind contribution and demonstrates deep community commitment to lifesaving preparedness.

Financial Snapshot (Unaudited)

HEARTSafe responsibly stewarded community donations to support training, AED acquisition, and organizational infrastructure.

Highlights

- Donations received from individuals, businesses, and community organizations
- Significant support from **Lakeshore Women Who Care**
- Funds used to support:
 - AED purchases and outdoor cabinets
 - Training equipment and supplies
 - Website and donation infrastructure
 - Outreach and educational materials

The organization ended the year with a positive balance and financial controls in place, including an expense reimbursement policy and capital asset tracking. Secure online donations and sponsorship opportunities are available at www.sdheart.org.

Partnerships & Collaboration

HEARTSafe's progress was made possible through collaboration with partners whose collective efforts strengthen the region's emergency response system and support sustainable growth.

- Saugatuck Township Fire District (Lead Sponsor Agency)
 - Allegan County Public Health Department
 - Allegan County Sheriff's Department
 - Allegan County Medical Control Authority
 - Michigan State Police
 - Douglas City Police
 - Fifth District Medical Response Coalition
 - Michigan CARES Program (Cardiac Arrest Registry to Enhance Survival)
 - Western Michigan University, Homer Stryker M.D. School of Medicine
 - Local businesses and event organizers
 - Community donors and volunteers
-

Use Data to Drive Regional Strategies and Local Tactics

Saugatuck–Douglas HEARTSafe serves Saugatuck Township and the Cities of Saugatuck and Douglas in Allegan County, Michigan. **Holland Hospital** is the primary receiving facility

for the region, with **Beacon Allegan Hospital** and **Bronson South Haven Hospital** also serving emergency patients.

All three hospitals participate in the **Cardiac Arrest Registry to Enhance Survival (CARES)**, along with pre-hospital data submitted by the transporting ambulance service. CARES data is reviewed annually by the **Michigan CARES Coordinator** and the **Allegan County Medical Control Authority** to identify opportunities to strengthen out-of-hospital cardiac arrest (OHCA) survival.

In 2024, **Allegan County achieved a 55.6% Utstein bystander-witnessed cardiac arrest survival rate**. HEARTSafe uses these data points to guide local CPR training, AED placement, and community outreach efforts that align with regional and statewide cardiac arrest survival strategies.

Looking Ahead to 2026

In 2026, Saugatuck–Douglas HEARTSafe will focus on:

- Expanding CPR and AED training capacity
- Educate 850+ community members in CPR/AED training (15% of the population)
- Increasing the number of publicly accessible AEDs
- Completing comprehensive AED mapping and verification
- Advancing HEARTSafe Community designation goals
- Growing sustainable funding through grants and sponsors
- Continuing strong volunteer and community engagement
- Integrate tri-community data to capture CPR/AED-trained personnel across the region—including schools, businesses, police, fire, EMS agencies, employees, and residents—to establish a comprehensive snapshot of community readiness

Each step builds a safer, more prepared community.

Thank You

Saugatuck–Douglas HEARTSafe extends sincere gratitude to every volunteer, donor, partner, and community member who supported this work in 2025. Your commitment helps ensure that when cardiac emergencies occur, lives can be saved.

Together, we are building a HEARTSafe community.

Learn more, get trained, view the **AED Map**, or support the mission at www.sdheart.org.

TO: Saugatuck City Hall Clerk and Saugatuck Parks and Public Works

FROM: Julie Sowa 444 Main Street Saugatuck MI 49453

RE: Village Square Plans for Tennis Court Renovation

DATE: December 28, 2025

Dear City Hall Personnel,

I disagree with your approach to making the Village Square Tennis Court into a multi-use court.

I am a lifelong Saugatuck resident and have kept my family cottage since 1927. I grew up taking tennis lessons downtown at the age of 6 in the 1960's (there were 2 back then) Later, in the 1970's. I taught tennis lessons for the City of Saugatuck and facilitated an annual tournament for numerous children and adults for four years. Last summer, I also was an Assistant Tennis Instructor for the City of Saugatuck. Over the years, those courts have provided hours of fun and exercise for many in the community along with creating lifelong friendships when playing tennis.

I believe that the downtown court that remains should be dedicated to only one sport, specifically pickleball. The suggestion to try to make dual-purpose use is impractical. There are many problems with that plan. First, the court dimensions and net height of pickleball and tennis are very different. This causes confusion and disruption in timing and stroke strategies. In addition, the idea of taping the courts leaves residue on the surface and can lead to tripping hazards.

It is my view that the solution of a dual purpose represents a cheap fix to a highly visible recreational site in downtown Saugatuck. I feel that new pickleball courts would be a valuable way to showcase recreational opportunities for our community. Pickleball is one of the fastest growing sports in America and can be played by all ages with very little expense to participate. Meanwhile, the courts at the high school should be properly maintained for the public to safely enjoy. The maintenance of the courts is long-due, and I would like to invite you to walk inside the tennis courts to properly see the problems.

I have written to Ryan Cummins and to the School Superintendent suggesting that the downtown court be converted to 1 or 2 dedicated pickleball courts (2 courts can easily fit on the one tennis court) and that the long-neglected tennis courts be improved by resurfacing the courts, replacing the ageing nets and providing water access and proper signage for use (i.e.. no rollerblading and trash).

Please include my correspondence in your upcoming early January City Council meeting and provide a copy to the Parks and Public Works Department.

Cordially,

Julie Sowa

2025 Saugatuck Assistant Summer Tennis Instructor and Avid Pickleball Player

444 Main Street Saugatuck 49453

January 6, 2026

To the City of Saugatuck:

My name is Renee Mulcrone and my family owns the house at 955 Holland Street. You may have heard me at one of the previous meetings, supporting the restrictions on Short Term Rentals. Our family supported this as we have seen the town itself decline in population, heard about complaints, and we care about the community as a whole.

This week we found out that our house was denied a Short Term Rental renewal. This was due to a mistake – we thought our license expired on January 30 (as we looked it up on the property parcel web site) but it expired January 20th. We hand delivered our application December 30th (would have December 29th, but the office was closed due to the snowstorm), thinking we had given it the 30 days.

As I understand you will be revisiting some of the parts of the current Short Term Rental Ordinance, I would like to make a suggestion to have some sort of appeals process. While I realize that new rules are rules, being denied an application for a license we have had since 2016 has been a bit painful. I understand the 30 days was to have enough time for inspections, and if your license lapsed, you were just not able to rent. I don't see anywhere on the information that it says your license will be denied.

Being denied this license hurts us a bit. From what I understand, it will be a long time – potentially many years -- before we will even be allowed a chance to apply again. As a family we have respected laws and regulations that have been put in by the city in the past and followed those over the years. We didn't rent without a license. While again, new rules are rules, we are one of the families that have long time connections to the city. Renting has allowed us to maintain the house and preserve it for family members, including those who grew up in the community.

Please consider some revisions on your ordinance.

Thank you,

Renee Mulcrone

Jamie Wolters

From: Brian E <saugatuckreservations@gmail.com>
Sent: Thursday, January 8, 2026 2:29 PM
To: Jamie Wolters
Subject: Written Comment in Support of Proposed Administrative Amendment to STR Ordinance

Caution: This email originated from outside of the organization. DO NOT click on links or open attachments unless you recognize the sender and know the content is safe.

Dear Mayor and Members of the Saugatuck City Council,

My name is Brian Elmore, and I reside at 985 Ridgeview Lane in Saugatuck. I am writing to formally submit my comments in support of the proposed administrative amendment to the Short-Term Rental ordinance.

I was able to attend the recent City Council workshop via Zoom; however, because I was driving at the time, I was not able to participate in the public comment portion of the meeting. I appreciate the opportunity to provide my comments in writing for the record.

As both a homeowner and a licensed short-term rental operator, I want to express my appreciation for the structure, clarity, and accountability that the current ordinance has brought to the short-term rental process. Clear rules and consistent standards are important for both the City and property owners, and the ordinance has helped establish that framework.

In my written correspondence to Council dated November 24, 2025, I raised concerns that renewal dates shifting based on administrative timing—rather than a consistent license expiration date—could create confusion for license holders and could also result in homeowners not receiving a full one-year license term for the fees paid. At the time, my intent was simply to highlight how administrative mechanics, even when well-intentioned, can have unintended consequences.

The proposed administrative amendment thoughtfully addresses those concerns. By clarifying renewal notice requirements, preserving renewal continuity, and distinguishing administrative oversights from substantive violations, this amendment helps ensure that the ordinance is administered in a fair, transparent, and equitable manner. Importantly, it does so without changing zoning, caps, or enforcement standards, and without expanding short-term rental use.

I would like to thank Chad, Kevin, and Anne for their work in bringing this amendment forward, and I appreciate the City Council's willingness to review and consider refinements that improve the administrative fairness of the ordinance while preserving its original intent.

For these reasons, I fully support the proposed administrative amendment and respectfully encourage the Council to adopt it.

Thank you for your time, consideration, and service to the community.

Sincerely,
Brian Elmore
985 Ridgeview Lane
Saugatuck, MI

Brian Elmore | Real Estate Agent

M: 773-220-0419

brianelmore@atproperties.com

The Justin Lucas Group | @properties

1875 N Damen Ave, Chicago, IL 60647-5510

2 N Whittaker St., New Buffalo, MI 49117



Jamie Wolters

From: Donna Agnew <donnaagnew49@gmail.com>
Sent: Wednesday, January 7, 2026 3:38 PM
To: Jamie Wolters
Subject: STR # 240076

You don't often get email from donnaagnew49@gmail.com. [Learn why this is important](#)

Caution: This email originated from outside of the organization. DO NOT click on links or open attachments unless you recognize the sender and know the content is safe.

Hello,

Today I contacted Grayson to renew the STR permit and learned that STR permits are filed annually and must be renewed at least 30 days in advance. This was my first notice of this requirement.

While I own the Corporate Entity listed on the application, I am the primary individual responsible for the day-to-day management and regulatory compliance of the property. I did not receive notice of the ordinance amendments or the approved STR permit that I paid for and, therefore, did not have the opportunity to timely respond or take the required actions. Both my email and phone numbers are on the application.

Given the lack of direct notice to the individual actively managing the property, we respectfully request that this be considered a procedural deficiency and that the matter be waived or granted retroactive relief. We are eager to promptly cure any issue, pay the now annual fee, and move the application forward without further delay.

Thank you for your continued review and consideration. I look forward to your final determination.

Best regards,
Donna Agnew

847-644-3413

Jamie Wolters

From: David Isljamovski <disljamovski@gmail.com>
Sent: Thursday, January 8, 2026 12:37 PM
To: Jamie Wolters
Cc: Chad DuPont
Subject: Thank you!

Caution: This email originated from outside of the organization. DO NOT click on links or open attachments unless you recognize the sender and know the content is safe.

Hi Jamie,

Could you please forward the following below to Council, Ryan and Grayson?

Thank you!

Dear City Council Members, City Manager, and Director of Zoning,

Thank you for taking the time to listen to us and thoughtfully consider our amendment. We truly appreciate your openness, professionalism, discussion, and the effort each of you put into understanding our perspective.

We are especially grateful for the grace and amnesty that will be extended. That consideration means a great deal to us, and we do not take it lightly. Your approach demonstrated fairness and a genuine willingness to work collaboratively with residents and owners.

Please know that we are more than willing to assist moving forward. If helpful, we would be glad to volunteer our time to share insights, experiences, and practical feedback related to short-term rentals, with the goal of helping develop clear, efficient, and streamlined procedures. We would welcome the opportunity to contribute in any way that supports thoughtful and workable solutions for the community.

Thank you again for your time, leadership, and consideration.

With sincere appreciation,

David + Chad

--

David Isljamovski
(616) 298-4851

www.lakeshorerealtor.com



Yearly Market Comparison

Comparing Entire MLS

As of Thursday, January 8, 2026 2:42:06 PM

Search Parameters: Property type Residential; Area of 'Holland/Saugatuck'; Municipality of 'Douglas Vllg'.

	Number of Sold Listings				Dollar Volume of Sold Listings				Median Sale Price			
	2024	2025	Diff	Chg	2024	2025	Diff	Chg	2024	2025	Diff	Chg
January	2	1	-1	-50.0%	\$ 920,000	\$ 554,500	-365,500	-39.8%	460,000	554,500	94,500	20.5%
February	4	0	-4	-100.0%	\$ 2,578,000	\$ 0	-2,578,000	-100.0%	640,000	0	-640,000	-100.0%
March	3	3	0	0.0%	\$ 2,284,800	\$ 2,009,000	-275,800	-12.1%	399,900	599,000	199,100	49.8%
April	2	6	4	200.0%	\$ 1,574,999	\$ 2,993,749	1,418,750	90.0%	787,499	495,499	-292,000	-37.1%
May	3	3	0	0.0%	\$ 1,890,480	\$ 2,677,600	787,120	41.6%	665,000	975,600	310,600	46.7%
June	4	1	-3	-75.0%	\$ 2,559,000	\$ 1,046,000	-1,513,000	-59.2%	630,000	1,046,000	416,000	66.0%
July	1	5	4	400.0%	\$ 1,075,000	\$ 2,460,000	1,385,000	128.8%	1,075,000	485,000	-590,000	-54.9%
August	4	5	1	25.0%	\$ 3,595,000	\$ 3,091,000	-504,000	-14.1%	940,000	605,000	-335,000	-35.6%
September	9	7	-2	-22.2%	\$ 5,326,500	\$ 4,137,000	-1,189,500	-22.4%	467,500	500,000	32,500	7.0%
October	4	16	12	300.0%	\$ 2,203,000	\$ 11,353,000	9,150,000	415.3%	544,000	555,000	11,000	2.0%
November	4	7	3	75.0%	\$ 3,689,000	\$ 4,101,900	412,900	11.1%	784,500	425,000	-359,500	-45.8%
December	5	2	-3	-60.0%	\$ 2,621,000	\$ 1,355,000	-1,266,000	-48.4%	432,000	677,500	245,500	56.8%
Total	45	56	11	24.4%	\$ 30,316,779	\$ 35,778,749	5,461,970	18.0%	515,000	545,000	30,000	5.8%

	Number of New Listings				Dollar Volume of New Listings				Median List Price			
	2024	2025	Diff	Chg	2024	2025	Diff	Chg	2024	2025	Diff	Chg
January	2	3	1	50.0%	\$ 1,718,900	\$ 2,259,900	541,000	31.4%	859,450	634,900	-224,550	-26.1%
February	2	3	1	50.0%	\$ 2,385,000	\$ 2,744,000	359,000	15.0%	1,192,500	599,000	-593,500	-49.8%
March	8	13	5	62.5%	\$ 6,595,999	\$ 8,969,899	2,373,900	35.9%	764,000	599,000	-165,000	-21.6%
April	3	7	4	133.3%	\$ 2,252,000	\$ 5,612,567	3,360,567	149.2%	659,000	700,000	41,000	6.2%
May	7	6	-1	-14.3%	\$ 4,911,800	\$ 5,633,000	721,200	14.6%	474,900	991,500	516,600	108.8%
June	3	8	5	166.7%	\$ 2,476,900	\$ 6,068,400	3,591,500	144.9%	947,000	582,000	-365,000	-38.5%
July	9	9	0	0.0%	\$ 7,934,000	\$ 5,795,100	-2,138,900	-27.0%	965,000	610,000	-355,000	-36.8%
August	9	8	-1	-11.1%	\$ 7,789,799	\$ 5,222,895	-2,566,904	-33.0%	739,000	667,450	-71,550	-9.7%
September	4	7	3	75.0%	\$ 2,592,900	\$ 5,610,400	3,017,500	116.3%	519,000	525,000	6,000	1.2%
October	4	10	6	150.0%	\$ 3,198,000	\$ 6,288,900	3,090,900	96.6%	632,000	597,450	-34,550	-5.5%
November	6	3	-3	-50.0%	\$ 2,922,800	\$ 1,790,000	-1,132,800	-38.8%	494,000	425,000	-69,000	-14.0%
December	1	4	3	300.0%	\$ 549,000	\$ 1,979,800	1,430,800	260.6%	549,000	374,950	-174,050	-31.7%
Total	58	81	23	39.7%	\$ 45,327,098	\$ 57,974,861	12,647,763	27.9%	636,950	599,000	-37,950	-6.0%

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