



**THE CITY OF THE VILLAGE OF DOUGLAS
REGULAR MEETING OF THE CITY COUNCIL
MONDAY, JANUARY 05, 2026 AT 6:00 PM
415 WEST WILEY RD, SUITE 103, DOUGLAS, MI
49406**

AGENDA

View remotely, online or by phone -

Join online by visiting: <https://us02web.zoom.us/j/83558118150>

Join by phone by dialing: +1 (312) 626-6799 | **Then enter "Meeting ID":** 835 5811 8150

- 1. CALL TO ORDER:** By Mayor
- 2. ROLL CALL:** By Clerk
- 3. PLEDGE OF ALLEGIANCE:** Led by Mayor
- 4. CONSENT CALENDAR**
 - A.** Approve the Council Meeting Agenda for January 5, 2026
 - B.** Approve the Council Regular Meeting Minutes for December 15, 2025
 - C.** Approve Invoices in the Amount of \$128,574.01
 - D.** Special Event - Douglas Dutchers 2026 Games
 - E.** Appointments - Sue Guevara: KLHA
- 5. PUBLIC COMMUNICATION - VERBAL (LIMIT OF 3 MINUTES, AGENDA ITEMS ONLY)**
- 6. PUBLIC COMMUNICATION - WRITTEN**
- 7. UNFINISHED BUSINESS**
- 8. NEW BUSINESS**
 - A.** Siegfried Crandall FY 2024/2025 Audit Presentation
 - B.** Resolution 01-2026 - Wildwood PUD Amendment (S. Homyen)

Motion to approve the Consent Calendar of January 5, 2026 – roll call vote

Motion to adopt resolution 01-2026, ... [w/conditions,] - roll call vote

9. REPORTS

A. Commission/Committee/Boards

1. Planning Commission
2. Kalamazoo Lake Sewer Water
3. Downtown Development Authority
4. Kalamazoo Lake Harbor Authority
5. Douglas Harbor Authority
6. Douglas Brownfield Authority
7. Fire Board
8. Community Recreation
9. Tri-Community Wildlife Committee

B. Administration Report

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

11. COUNCIL COMMENTS

12. MAYOR’S REPORT/COMMENTS

13. ADJOURNMENT

Motion to adjourn the meeting.

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



**THE CITY OF THE VILLAGE OF DOUGLAS
REGULAR MEETING OF THE CITY COUNCIL
MONDAY, DECEMBER 15, 2025 AT 6:00 PM
415 WEST WILEY RD, SUITE 103, DOUGLAS, MI
49406**

MINUTES

1. **CALL TO ORDER:** By Mayor North

2. **ROLL CALL:** By Clerk Kasper
PRESENT
Mayor Cathy North
Councilmember Neal Seabert
Councilmember John O'Malley
Mayor Pro-Tem Randy Walker
Councilmember Gregory Freeman
Also Present City Manager Lisa Nocerini
City Clerk Laura Kasper
Police Chief Steve Kent
City Treasurer Dawn Raza
Planning and Zoning Administrator Sean Homyen
ABSENT
Councilmember Matt Balmer
Councilmember Jeff West

3. **PLEDGE OF ALLEGIANCE:** Led by Mayor North
4. **OFFICER TONY BROWN LIFE SAVING AWARD**
5. **RICK ZOET RETIREMENT HONOR**
6. **CONSENT CALENDAR**
 - A. Approve the Council Meeting Agenda for December 15, 2025
 - B. Approve the Council Regular Meeting Minutes for December 1, 2025
 - C. Approve Invoices in the Amount of \$255,849.23
 - D. Appointments - Jeff West: ZBA, KLHA.
Reappointments - Tarue Pullen: Fire Board. Cathy North: Brownfield
 - E. Special Event - Art in the Park Douglas
 - F. Special Event - Erin Go Bark People and Pet Parade

Motion by Seabert, second by O'Malley, to approve the Consent Calendar of December 15, 2025 – Motion carried by unanimous roll call vote.

7. **PUBLIC COMMUNICATION – VERBAL:** Public comments were received.
8. **PUBLIC COMMUNICATION – WRITTEN:** WestShore Condominium Association letter received
9. **UNFINISHED BUSINESS:** None

10. NEW BUSINESS

- A. Mid-Term Budget Overview FY 2025-2026 (Presentation) (L. Nocerini, D. Raza)
- B. Amendment to Memorandum of Understanding (MOU) Mosaic Development (S. Homyen)

Motion by Walker, second by Seabert, to approve the extension of the Memorandum of Understanding with Mosaic Development through April 30, 2026. – Motion carried by unanimous roll call vote.

11. REPORTS

- A. Commission/Committee/Boards
 - 1. Planning Commission
 - 2. Kalamazoo Lake Sewer Water
 - 3. Downtown Development Authority
 - 4. Kalamazoo Lake Harbor Authority
 - 5. Douglas Harbor Authority
 - 6. Douglas Brownfield Authority
 - 7. Fire Board
 - 8. Community Recreation
 - 9. Tri-Community Wildlife Committee
- B. Administration Report - City Manager Nocerini provided updates.

12. PUBLIC COMMUNICATION – VERBAL: Public comments were received.

13. COUNCIL COMMENTS: Councilmembers made final comments.

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

15. ADJOURNMENT

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

Approved on this 5th day of January 2026

Signed: _____ Date: _____
Cathy North, Mayor

Signed: _____ Date: _____
Laura Kasper, City Clerk

Certification of Minutes

I hereby certify that the attached is a true and correct copy of the minutes of a regular meeting of the City Council of the City of the Village of Douglas held on December 15, 2025, I further certify that the meeting was duly called and that a quorum was present.

Signed: _____ Date: _____
Laura Kasper, City Clerk

12/30/2025

INVOICE REGISTER REPORT FOR CITY OF THE VILLAGE OF DOUGLAS

Inv Num	Vendor	Inv Date	Due Date	Inv Amt
Inv Ref#	Description	Entered By		
	GL Distribution			
ACH Transaction				
89967032				
52792	ABSOPURE WATER COMPANY	12/19/2025	01/05/2026	17.00
	DPW WATER JUGS			
101-463.000-740.000	SUPPLIES			17.00
89967024				
52814	ABSOPURE WATER COMPANY	12/26/2025	01/05/2026	49.50
	5 GALLON JUGS			
101-301.000-740.000	SUPPLIES			49.50
HOME TAX 12.2025				
52764	ALLEGAN CO TREASURER	12/16/2025	01/05/2026	230.00
	MOBILE HOME TAX DUE TO COUNTY			
101-000.000-230.000	DUE TO OTHER GOVERNMENTS			230.00
NOV-25				
52827	ALLEGAN COUNTY SHERIFF'S DEPT.	12/15/2025	01/05/2026	201.00
	DEBTS CREW ASSISTED DPW WITH VARIOUS PROJECTS			
101-463.000-802.000	CONTRACTUAL			201.00
12.18.2025				
52780	BILLY BROWN	12/18/2025	01/05/2026	300.00
	EYE EXAM AND GLASSES - VISION REIMBURSEMENT			
101-463.000-719.000	INSURANCE BENEFITS			300.00
Q3-2025 PC PAY				
52805	PAUL BUSZKA	12/26/2025	01/05/2026	100.00
	Q3 PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025			
101-701.000-703.000	WAGES			100.00
5305305914				
52717	CINTAS	12/01/2025	01/05/2026	7.53
	HARD SURFACE DISINFECTANT			
101-265.000-802.000	CONTRACTUAL			7.53
5305305913				
52718	CINTAS	12/01/2025	01/05/2026	7.53
	HARD SURFACE DISINFECTANT - 486 WATER ST			
101-265.000-802.000	CONTRACTUAL			7.53
5308027502				
52787	CINTAS	12/16/2025	01/05/2026	11.38
	HARD SURFACE DISINFECTANT & ALEVE - DPW OFFICES			
101-265.000-802.000	CONTRACTUAL			11.38
5308027501				
52788	CINTAS	12/16/2025	01/05/2026	18.19
	HARD SURFACE DISINFECTANT AND LENS SCREEN WIPES - DPW GARAGE			
101-463.000-802.000	CONTRACTUAL			18.19
15937				
52725	D & L TRUCK AND TRAILER, LLC	12/05/2025	01/05/2026	132.00
	LABOR AND YEARLY INSPECTION			
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS			132.00
SI26-32954				
52727	DETROIT SALT COMPANY	12/03/2025	01/05/2026	3,388.17
	ROCK SALT			
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,694.08

203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,694.09

SI26-33643				
52824	DETROIT SALT COMPANY	12/17/2025	01/05/2026	3,484.84
	ROCK SALT			
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,742.42
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,742.42

SI26-33868				
52846	DETROIT SALT COMPANY	12/22/2025	01/05/2026	3,430.84
	ROCK SALT			
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,715.42
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,715.42

MIHOL489333				
52785	FASTENAL COMPANY	12/15/2025	01/05/2026	941.91
	JUMBO TISSUE AND IND. BAG			
101-265.000-740.000	SUPPLIES			941.91

MIHOL489319				
52828	FASTENAL COMPANY	12/12/2025	01/05/2026	67.42
	3X ZIP FRONT CLASS 3 HDIE - CODY			
101-463.000-740.000	SUPPLIES			67.42

Q3-2025 CC PAY				
52800	GREGORY FREEMAN	12/26/2025	01/05/2026	300.00
	Q3 CITY COUNCIL PAY - OCT, NOV, AND DEC 2025			
101-101.000-703.000	WAGES			300.00

02400578				
52862	HARBOR STEEL & SUPPLY CORP	12/30/2025	01/05/2026	600.00
	ALUM TUBE			
101-751.000-930.000	REPAIRS & MAINTENANCE: GENERAL			600.00

476736				
52863	HOLLAND P.T.	12/29/2025	01/05/2026	76.27
	TRUCK ITEMS			
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS			76.27

12.15.2025				
52723	KYLE HOOKER	12/15/2025	01/05/2026	113.59
	MENS WORK BOOTS - UNIFORM REIMBURSEMENT			
101-463.000-750.000	UNIFORMS			113.59

Q3-2025 PC PAY				
52807	JENNIFER LUDWICK	12/26/2025	01/05/2026	50.00
	Q3 PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025			
101-701.000-703.000	WAGES			50.00

2025 CC & PC PAY				
52801	JOHN O'MALLEY	12/26/2025	01/05/2026	350.00
	Q3 CITY COUNCIL & PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025			
101-101.000-703.000	WAGES			300.00
101-701.000-703.000	WAGES			50.00

288601				
52832	KERKSTRA RESTROOM SERVICE	12/22/2025	01/05/2026	190.00
	HANDICAP RESTROOM AT DOUGLAS BEACH			
101-751.000-802.000	CONTRACTUAL			190.00

3618				
52823	LAKE SHORE OUTDOORS LLC	12/18/2025	01/05/2026	40.00
	BRUSH DUMPING			
101-463.000-802.000	CONTRACTUAL			40.00

12.10.25				
52716	LEONARD MAAS	12/10/2025	01/05/2026	205.11

WORK SHOES - UNIFORM REIMBURSEMENT					
101-463.000-750.000	UNIFORMS				205.11
12.22.2025					
52830	LEONARD MAAS	12/22/2025	01/05/2026		120.79
WORK SHOES, SHIPPING, TAX					
101-463.000-750.000	UNIFORMS				120.79
17540					
52822	NEWCOMER PLOW AND HITCH LLC	12/19/2025	01/05/2026		136.52
SNOW PLOW SHOES					
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES				68.26
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES				68.26
17587					
52844	NEWCOMER PLOW AND HITCH LLC	12/23/2025	01/05/2026		13.24
FLUID HYDRAULIC HP QUART					
660-903.000-860.000	GAS & OIL				13.24
17586					
52845	NEWCOMER PLOW AND HITCH LLC	12/23/2025	01/05/2026		394.05
CYLINDER, ANGLE V					
660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS				394.05
Q3-2025 CC PAY					
52798	CATHY NORTH	12/26/2025	01/05/2026		450.00
Q3 CITY COUNCIL PAY - OCT, NOV, AND DEC 2025					
101-101.000-703.000	WAGES				450.00
937925					
52860	NYE UNIFORM COMPANY	12/22/2025	01/05/2026		266.30
INNER LINER BELT LOOP, COLLAR STAR, DUTY BOOT, NAME BAR, HAT BADAGE, AND COMMENDATION BAR-LIFESAVING					
101-301.000-750.000	UNIFORMS				266.30
10969149					
52795	PLUNKETT COONEY	12/16/2025	01/05/2026		132.50
LEGAL SERVICES THRU 11/30/2025					
101-266.000-801.000	CONTRACTUAL ATTORNEY				132.50
10969150					
52839	PLUNKETT COONEY	12/16/2025	01/05/2026		877.50
RHONDA STOWERS THRU 11/30/2025					
101-000.000-283.000	ESCROW				405.00
101-266.000-801.000	CONTRACTUAL ATTORNEY				337.50
101-701.000-801.000	CONTRACTUAL ATTORNEY				135.00
93005					
52728	PREIN & NEWHOF	12/08/2025	01/05/2026		765.00
PROJECT MANAGER - ENGINEERING FOR CIP					
101-463.000-806.000	CONTRACTUAL ENGINEERING				765.00
92950					
52729	PREIN & NEWHOF	12/08/2025	01/05/2026		1,541.00
PROJECT MANAGER AND SENIOR PROJECT MANAGER (ENGINEERING) - POTHOLING					
450-536.000-974.000	CONSTRUCTION				1,541.00
93018					
52730	PREIN & NEWHOF	12/08/2025	01/05/2026		4,681.50
SENIOR TECH, SURVEYOR IV, SENIOR TECH V, AND ENGINEER - SURVEY, ETC.					
202-463.000-806.000	CONTRACTUAL ENGINEERING				4,681.50
93021					
52731	PREIN & NEWHOF	12/08/2025	01/05/2026		1,043.00
SENIOR ENGINEER - TRAFFIC IMPACT ANALYSIS					
101-463.000-979.000	CAPITAL OUTLAY				1,043.00
93008					

52782	PREIN & NEWHOF	12/08/2025	01/05/2026	1,912.95
	LABOR AND EXPENSES FOR PROJECT MANAGER, ENGINEER, ETC.			
	101-701.000-806.000	CONTRACTUAL ENGINEERING		1,674.45
	202-463.000-806.000	CONTRACTUAL ENGINEERING		238.50
<hr/>				
93032				
52783	PREIN & NEWHOF	12/08/2025	01/05/2026	707.00
	AMK ESCROW			
	101-000.000-283.000	ESCROW		707.00
<hr/>				
92970				
52784	PREIN & NEWHOF	12/08/2025	01/05/2026	170.00
	BOSCH ARCHITECTURE ESCROW			
	101-000.000-283.000	ESCROW		170.00
<hr/>				
IN257832				
52715	SAFETY COMPANY LLC DBA M TECH CO	12/12/2025	01/05/2026	2,235.00
	MED DUTY HOSE			
	660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS		2,235.00
<hr/>				
25-0000791				
52796	SAUGATUCK TWP FIRE DISTRICT	12/15/2025	01/05/2026	200.00
	RENTAL HOME INSPECTIONS - 320 BLUE STAR #36			
	101-701.000-802.000	CONTRACTUAL		200.00
<hr/>				
324611				
52719	SHARE CORPORATION	12/08/2025	01/05/2026	407.20
	CITRA SOLVE II, DOMINATOR, DISINFECTANT, FREIGHT			
	101-265.000-740.000	SUPPLIES		407.20
<hr/>				
325041				
52761	SHARE CORPORATION	12/12/2025	01/05/2026	362.97
	HYSCENT COASTAL WINDS			
	101-265.000-740.000	SUPPLIES		362.97
<hr/>				
325461				
52825	SHARE CORPORATION	12/17/2025	01/05/2026	625.68
	NUCHAIN HEAVY DUTY CHAIN AND CABLE LUBRICANT, MOLY FORTIFIED WITH EXTENDER TUBE			
	660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS		625.68
<hr/>				
6049579065				
52740	STAPLES CONTRACT & COMMERICAL LLC	12/01/2025	01/05/2026	114.95
	COPY PAPER, COMMAND HOOKS, AND PLATES			
	101-265.000-740.000	SUPPLIES		55.36
	101-265.000-740.100	OFFICE SUPPLIES		59.59
<hr/>				
6049579064				
52741	STAPLES CONTRACT & COMMERICAL LLC	12/01/2025	01/05/2026	51.78
	STORAGE BOX FOR CITY DOCUMENTS - VARIOUS SIZES			
	101-265.000-740.100	OFFICE SUPPLIES		51.78
<hr/>				
DSO018169				
52826	TRUCK & TRAILER SPECIALTIES	12/12/2025	01/05/2026	151.20
	DISC SPINNER 18" CC POLY RED			
	660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS		151.20
<hr/>				
VC3-230466				
52765	VC3 INC	12/10/2025	01/05/2026	272.55
	EXCHANGE ONLINE PLAN, MICROSOFT 365 STANDARD			
	101-265.000-802.000	CONTRACTUAL		272.55
<hr/>				
VC3-230468				
52766	VC3 INC	12/10/2025	01/05/2026	46.20
	DOUGLAS PD EXCHANGE PLAN			
	101-301.000-802.000	CONTRACTUAL		46.20
<hr/>				
VC3-232009				

52815	VC3 INC	12/26/2025	01/05/2026	111.24
	CLOUD PROTECT PER USER			
	101-265.000-802.000 CONTRACTUAL			111.24
Q3-2025 CC PAY				
52804	RANDY WALKER	12/26/2025	01/05/2026	300.00
	Q3 CITY COUNCIL PAY - OCT, NOV, AND DEC 2025			
	101-101.000-703.000 WAGES			300.00
101793				
52840	WILLIAMS AND WORKS	11/22/2025	01/05/2026	1,949.25
	ZONING ORDINANCE UPDATE PROJECT			
	101-701.000-803.000 CONTRACTUAL CONSULTANT			1,949.25
101785				
52841	WILLIAMS AND WORKS	11/22/2025	01/05/2026	1,671.25
	PLANNER OF RECORD CONTRACT - ESCROW AND CONTRACTUAL ITEMS			
	101-000.000-283.000 ESCROW			593.25
	101-701.000-803.000 CONTRACTUAL CONSULTANT			1,078.00
Type: EFT Transfer				
206348455348				
52789	CONSUMERS ENERGY	12/17/2025	01/05/2026	241.24
	2993 BLUE STAR HWY #101			
	101-265.000-922.000 UTILITIES			241.24
203768051859				
52790	CONSUMERS ENERGY	12/17/2025	01/05/2026	87.48
	37 S WASHINGTON STREET UNIT 2			
	101-751.000-922.000 UTILITIES			87.48
206348455347				
52791	CONSUMERS ENERGY	12/17/2025	01/05/2026	137.98
	2993 BLUE STAR HWY #102			
	101-265.000-922.000 UTILITIES			137.98
207148285239				
52809	CONSUMERS ENERGY	12/22/2025	01/05/2026	37.86
	147 CENTER STREET			
	101-751.000-922.000 UTILITIES			37.86
201187424508				
52810	CONSUMERS ENERGY	12/22/2025	01/05/2026	1,038.76
	2993 BLUE STAR HIGHWAY #100			
	101-265.000-922.000 UTILITIES			1,038.76
204302016392				
52811	CONSUMERS ENERGY	12/22/2025	01/05/2026	56.63
	250 WILEY ROAD			
	213-753.000-922.000 UTILITIES			56.63
204568976158				
52851	CONSUMERS ENERGY	12/26/2025	01/05/2026	41.78
	201 S WASHINGTON STREET			
	594-597.000-922.000 UTILITIES			41.78
305624				
52722	CREXENDO BUSINESS SOLUTIONS	12/10/2025	01/05/2026	305.07
	POLICE PHONES			
	101-301.000-851.000 TELEPHONE			305.07
DEC25 - 380722				
52742	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	102.50
	26 BAYOU DRIVE IRRIGATION			
	101-751.000-922.000 UTILITIES			102.50
DEC25 - 352311				

52743	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	0.00
	2995 BLUE STAR HWY SUITE 101			
	101-265.000-922.000 UTILITIES			214.79
DEC25 - 352312				
52744	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	0.00
	2995 BLUESTAR HWY SUITE 102			
	101-265.000-922.000 UTILITIES			277.45
DEC25 - 044403				
52745	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	102.50
	455 CENTER STREET			
	101-751.000-922.000 UTILITIES			102.50
DEC25 - 360980				
52746	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	88.24
	86 CENTER STREET			
	101-265.000-922.000 UTILITIES			88.24
DEC25 - 361600				
52747	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	209.40
	47 CENTER STREET POLICE STATION			
	101-301.000-922.000 UTILITIES			209.40
DEC25 - 360400				
52748	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	29.50
	147 CENTER STREET IRRIGATION			
	101-751.000-802.000 CONTRACTUAL			29.50
DEC25 - 320450				
52749	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	82.38
	50 LAKESHORE DRIVE BATHROOM			
	101-751.000-922.000 UTILITIES			82.38
DEC25 - 361762				
52750	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	29.50
	25 MAIN DRINKING FOUNTAIN			
	101-751.000-922.000 UTILITIES			29.50
DEC25 - 361764				
52751	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	147.50
	25 MAIN IRRIGATION			
	101-751.000-922.000 UTILITIES			147.50
DEC25 - 382133				
52752	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	236.00
	3100 SCHULTZ PARK DRIVE			
	101-751.000-922.000 UTILITIES			236.00
DEC25 - 382080				
52753	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	87.16
	486 WATER STREET NEW BARN			
	101-265.000-922.000 UTILITIES			87.16
DEC25 - 361763				
52754	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	219.02
	37 WASHINGTON BATHROOM			
	101-751.000-922.000 UTILITIES			219.02
DEC25 - 362300				
52755	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	41.00
	201 WASHINGTON STREET			
	594-597.000-922.000 UTILITIES			41.00
DEC25 - 012225				
52756	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	737.38
	415 WILEY ROAD - SUITE 101			

101-265.000-922.000	UTILITIES			737.38
DEC 25 - 012225				
52856	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	737.38
	415 WILEY RD STE 101			
101-265.000-922.000	UTILITIES			737.38
C 25 - 012221 IRRIG				
52857	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	447.53
	415 WILEY RD STE 103 IRRIGATION			
101-265.000-922.000	UTILITIES			447.53
DEC 25 - 012221				
52858	KALAMAZOO LAKE SEWER & WATER	12/15/2025	01/05/2026	699.93
	415 WILEY ROAD STE 103			
101-265.000-922.000	UTILITIES			699.93
5748301837				
52812	MICHIGAN GAS UTILITIES	12/26/2025	01/05/2026	56.87
	415 WILEY APT 108			
101-265.000-922.000	UTILITIES			56.87
5748099181				
52813	MICHIGAN GAS UTILITIES	12/26/2025	01/05/2026	319.23
	415 WILEY APT 102			
101-265.000-922.000	UTILITIES			319.23
5752229505				
52833	MICHIGAN GAS UTILITIES	12/23/2025	01/05/2026	927.54
	486 WATER STREET			
101-265.000-922.000	UTILITIES			927.54
5750620777				
52834	MICHIGAN GAS UTILITIES	12/22/2025	01/05/2026	208.50
	86 CENTER STREET			
101-265.000-922.000	UTILITIES			208.50
5750681981				
52835	MICHIGAN GAS UTILITIES	12/22/2025	01/05/2026	347.32
	47 W. CENTER ST			
101-301.000-922.000	UTILITIES			347.32
DEC-2025 REFILL				
52779	PITNEY BOWES INC	12/16/2025	01/05/2026	300.00
	POSTAGE REFILL			
101-215.000-901.000	POSTAGE			300.00
6130876053				
52797	VERIZON WIRELESS	12/22/2025	01/05/2026	612.27
	CITY PHONES - DECEMBER BILL			
101-215.000-851.000	TELEPHONE			44.88
101-301.000-851.000	TELEPHONE			263.42
101-463.000-851.000	TELEPHONE			214.21
101-701.000-851.000	TELEPHONE			44.88
101-172.000-851.000	TELEPHONE			44.88
Type: Paper Check				
JV 2025 ELECTION				
52793	ALLEGAN COUNTY REGISTER OF DEEDS	12/12/2025	01/05/2026	1,019.58
	ALLEGAN CO ELECTIONS EXPENSES AND LOCAL JURISDICTION EXPENSES			
101-262.000-740.000	SUPPLIES			1,019.58
2026 MEMBERSHIP				
52762	ALLEGAN COUNTY TREASURERS' ASSOC.	12/16/2025	01/05/2026	20.00
	2026 MEMBERSHIP FOR TREASURER			
101-253.000-908.000	DUES/FEES/PUBLICATIONS			20.00

19NN-NJ67-9N4K				
52720	AMAZON CAPITAL SERVICES	12/02/2025	01/05/2026	35.11
	TRASH CAN PACK AND EXPO DRY ERASE MARKERS			
470-265.000-974.000	CONSTRUCTION			35.11
.VV1-W1WW-V1XX				
52721	AMAZON CAPITAL SERVICES	11/26/2025	01/05/2026	738.82
	LARGE TRASH BIN, ROKU STICK, BATTERIES, TOILET BRUSHES, MAGNETS, SURGE PROTECTOR, ETC.			
470-265.000-974.000	CONSTRUCTION			738.82
1VPC-HHGF-KNXP				
52736	AMAZON CAPITAL SERVICES	10/31/2025	01/05/2026	105.94
	WALL HOOKS, HAND SOAP, PAPER TOWEL, KEY TAGS, AND RUBBER BANDS			
101-265.000-740.000	SUPPLIES			105.94
1LNY-L4MJ-9QVK				
52763	AMAZON CAPITAL SERVICES	10/23/2025	01/05/2026	61.49
	BELT AND PANTS			
101-301.000-750.000	UNIFORMS			61.49
14RM-W3J7-7GFK				
52778	AMAZON CAPITAL SERVICES	12/22/2025	01/05/2026	9.98
	COFFEE SCOOP			
101-265.000-740.000	SUPPLIES			9.98
1MD4-6PY1-CY1H				
52836	AMAZON CAPITAL SERVICES	10/25/2025	01/05/2026	163.40
	OEM MILITARY HEADLIGHTS, INCANDESCENT, COMPATIBLE W MILITARY HUMVEE			
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS			163.40
1CCJ-KGHV-FCJW				
52837	AMAZON CAPITAL SERVICES	12/22/2025	01/05/2026	6.64
	6OZ STAINLESS STEEL ICE SCOOP			
101-265.000-740.000	SUPPLIES			6.64
1JJG-67NX-WTRK				
52838	AMAZON CAPITAL SERVICES	12/20/2025	01/05/2026	179.00
	BUSINESS PRIME ANNUAL MEMBERSHIP			
101-265.000-740.000	SUPPLIES			179.00
11VN-LYPQ-PKXR				
52854	AMAZON CAPITAL SERVICES	12/09/2025	01/05/2026	112.99
	BUSINESS CARD HOLDER AND FLOOR MAGAZINE RACK			
470-265.000-974.000	CONSTRUCTION			112.99
11VH-F3VF-99P6				
52855	AMAZON CAPITAL SERVICES	11/18/2025	01/05/2026	10.53
	WIRELESS MOUSE X 5 AND MOUSE PAD			
470-265.000-974.000	CONSTRUCTION			10.53
PERMIT FEES 2026				
52724	AQUATIC DOCTORS	12/16/2025	01/05/2026	1,600.00
	LAKE MANAGEMENT 2026			
594-597.002-802.000	CONTRACTUAL			1,600.00
2025 CC & PC PAY				
52802	MATT BALMER	12/26/2025	01/05/2026	350.00
	Q3 CITY COUNCIL & PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025			
101-101.000-703.000	WAGES			250.00
101-701.000-703.000	WAGES			100.00
29709				
52739	BARBER FORD INC.	12/08/2025	01/05/2026	786.51
	VEHICLE MAINTENANCE			
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS			786.51
PAY APP 11				

52849	CARBON SIX CONSTRUCTION INC	12/29/2025	01/05/2026	46,300.52
	415 WILEY ROAD			
	470-265.000-974.000	CONSTRUCTION		46,300.52
Q3-2025 CC PAY				
52799	JEROME DONOVAN	12/26/2025	01/05/2026	150.00
	Q3 CITY COUNCIL PAY - OCT, NOV, AND DEC 2025			
	101-101.000-703.000	WAGES		150.00
9810				
52861	DOUGLAS SHELL	12/23/2025	01/05/2026	103.25
	FLUIDS, OIL FILTER - POLICE VEHICLE			
	101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS		103.25
INV-61796				
52816	EXTREME GRAFFIX	12/26/2025	01/05/2026	602.37
	REPAIRS TO VEHICLE 2			
	101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS		602.37
307880				
52821	IHLE AUTO PARTS	12/18/2025	01/05/2026	25.98
	2.5 DEF			
	660-903.000-860.000	GAS & OIL		25.98
308086				
52850	IHLE AUTO PARTS	12/29/2025	01/05/2026	9.98
	RAINX 25 ALL SEASON			
	660-903.000-930.004	VEHICLE MAINTENANCE & REPAIRS		9.98
Q3-2025 PC PAY				
52808	LAURA PETERSON	12/26/2025	01/05/2026	100.00
	Q3 PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025			
	101-701.000-703.000	WAGES		100.00
94355				
52732	MENARDS - SOUTH HAVEN	12/11/2025	01/05/2026	669.95
	3 SHELF AND ATOMIC CLOCK			
	470-265.000-974.000	CONSTRUCTION		669.95
67668				
52781	MENARDS-HOLLAND	12/10/2025	01/05/2026	179.60
	27 GALLON TOTE X 20			
	101-265.000-740.000	SUPPLIES		179.60
68141				
52794	MENARDS-HOLLAND	12/18/2025	01/05/2026	682.80
	WIRE, TIE BAR, AND BEAM			
	470-265.000-974.000	CONSTRUCTION		682.80
68182				
52817	MENARDS-HOLLAND	12/19/2025	01/05/2026	399.98
	50 PINT E STAR DEHUM W/PM X 2			
	470-265.000-974.000	CONSTRUCTION		399.98
68431				
52842	MENARDS-HOLLAND	12/23/2025	01/05/2026	99.90
	EARTH ANCHOR X 8, 10' RATCHET X 2			
	101-463.000-740.000	SUPPLIES		99.90
68430				
52843	MENARDS-HOLLAND	12/23/2025	01/05/2026	338.00
	SHELF			
	470-265.000-974.000	CONSTRUCTION		338.00
4295				
52738	MICHIGAN TWP. SERVICES ALLEGAN	12/15/2025	01/05/2026	9,855.80
	PERMIT FEES NOV 2025 AND PLAN REVIEW B25-042			

101-701.000-804.000	CONTRACTUAL BUILDING INSPECTIO	9,855.80
20260116		
52847 MISS DIG SYSTEM, INC.	12/29/2025 01/05/2026	3,739.76
TRANS. BASED MEMBER. FEE, ANNUAL MAINTENANCE FEES, AND EDUCATION AND AWARENESS FOR COMPLIANCE		
101-463.000-802.000	CONTRACTUAL	3,739.76
66831		
52852 NEW DAWN LINEN SERVICE	12/29/2025 01/05/2026	51.25
RUG CLEANING SERVICES		
101-265.000-802.000	COMMERCIAL CLEANING	51.25
66491		
52853 NEW DAWN LINEN SERVICE	12/22/2025 01/05/2026	54.65
RUG CLEANING SERVICES		
101-265.000-802.000	COMMERCIAL CLEANING	54.65
2509-894032		
52733 OVERISEL LUMBER CO.	09/02/2025 01/05/2026	39.90
CEDAR MULCH		
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	39.90
2509-894426		
52734 OVERISEL LUMBER CO.	09/03/2025 01/05/2026	71.96
CAULK, FERTILIZER BUNDLE, AND RHINO SEED		
101-265.000-740.000	SUPPLIES	17.98
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	26.99
203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	26.99
2509-894215		
52735 OVERISEL LUMBER CO.	09/03/2025 01/05/2026	37.99
DIABLO UNIVERSAL OSCILLA		
101-751.000-977.000	EQUIPMENT	37.99
2512-925502		
52757 OVERISEL LUMBER CO.	12/16/2025 01/05/2026	115.98
POPLAR		
470-265.000-974.000	CONSTRUCTION	115.98
2512-925510		
52758 OVERISEL LUMBER CO.	12/16/2025 01/05/2026	13.68
FASTENERS, NUTS, BOLTS		
470-265.000-974.000	CONSTRUCTION	13.68
2512-925479		
52759 OVERISEL LUMBER CO.	12/16/2025 01/05/2026	6.99
REFILL BUTANE BERNZOMTIC		
101-265.000-740.000	SUPPLIES	6.99
2512-926335		
52818 OVERISEL LUMBER CO.	12/18/2025 01/05/2026	35.97
RUST-OLEUM TRUCK BED COATING, RUST-OLEUM RUST REFORMER, AND PRIMER		
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL	35.97
2512-926865		
52819 OVERISEL LUMBER CO.	12/18/2025 01/05/2026	73.68
CLEAR CPVC/PVC CLEANER, ALL PURPOSE CEMENT, AND MISC. FASTENERS, NUTS, AND BOLTS		
470-265.000-974.000	CONSTRUCTION	73.68
2512-926271		
52820 OVERISEL LUMBER CO.	12/26/2025 01/05/2026	247.90
50# COMMERCIAL BLACKTOP PATCH		
203-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	123.95
202-463.000-930.000	REPAIRS & MAINTENANCE: GENERAL	123.95
2512-927098		
52848 OVERISEL LUMBER CO.	12/22/2025 01/05/2026	117.97

BATH FAN LIGHT COMBO, ALUM DUCT WORK, AND YEL VYN PLUG				
101-265.000-930.000	REPAIRS & MAINTENANCE: GENERAL			117.97
2512-928003				
52859	OVERISEL LUMBER CO.	12/27/2025	01/05/2026	36.76
60LB GRAVEL MIX				
470-265.000-974.000	CONSTRUCTION			36.76
Q3-2025 PC PAY				
52806	PATRICIA C HANSON	12/26/2025	01/05/2026	50.00
Q3 PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025				
101-701.000-703.000	WAGES			50.00
T2774				
52831	RAYS SERVICE CENTER LLC	12/09/2025	01/05/2026	125.00
TOW INVOICE				
101-301.000-930.004	VEHICLE MAINTENANCE & REPAIRS			125.00
12-22-25				
52777	RUTH CROWE ARTIST STUDIO	12/22/2025	01/05/2026	25.00
REDEMPTION OF \$25.00 DOWNTOWN DOUGLAS DOLLARS				
248-728.000-880.000	COMMUNITY PROMOTION			25.00
25-0160				
52726	SCOTT'S LANDSCAPE MANAGMENT INC	12/02/2025	01/05/2026	1,191.00
FERTILIZER, WINTERIZATION X2, AND WINTER PUMP X2				
101-751.000-802.000	CONTRACTUAL			430.00
101-463.000-802.007	LANDSCAPING SERVICES			761.00
25-0204				
52760	SCOTT'S LANDSCAPE MANAGMENT INC	12/12/2025	01/05/2026	2,637.60
SNOW REMOVAL CONTRACT				
202-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING			1,318.80
203-464.000-802.002	CONTRACTUAL-SIDEWALK PLOWING			1,318.80
S18466				
52829	SCOTT'S LANDSCAPE MANAGMENT INC	12/12/2025	01/05/2026	2,000.00
LIQUID CALCIUM CHLORIDE 12/2				
203-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,000.00
202-464.000-740.001	SNOW AND ICE REMOVAL SUPPLIES			1,000.00
2025 CC & PC PAY				
52803	NEAL SEABERT	12/26/2025	01/05/2026	350.00
Q3 CITY COUNCIL AND PLANNING COMMISSION PAY - OCT, NOV, AND DEC 2025				
101-101.000-703.000	WAGES			300.00
101-701.000-703.000	WAGES			50.00
87898110				
52786	TERMINIX	12/17/2025	01/05/2026	287.00
EXTERIOR PERIMETER TREATMENT AND ENVIRONMENTAL AND SAFETY SURCHARGE - BEACH				
101-751.000-802.000	CONTRACTUAL			287.00
17882				
52737	VAN DER KOLK PLUMBING LLC	12/16/2025	01/05/2026	7,807.50
REPLACED GALVANIZED WATER SERVICE FROM WATER MAIN TO CURB STOP, ETC.				
450-536.000-974.000	CONSTRUCTION			7,807.50
# of Invoices:	139 # Due: 137	Totals:		128,574.01
# of Credit Memos:	0 # Due: 0	Totals:		0.00
Net of Invoices and Credit Memos:				128,574.01

--- TOTALS BY FUND ---

101 - GENERAL FUND

43,929.15

202 - MAJOR STREET FUND	12,649.82
203 - LOCAL STREETS FUND	7,689.93
213 - SCHULTZ PARK LAUNCH RAMP	56.63
248 - DOWNTOWN DEVELOPMENT AUTHORITY	25.00
450 - WATER SEWER FUND	9,348.50
470 - MUNICIPAL BUILDING FUND	49,528.80
594 - DOUGLAS MARINA	1,682.78
660 - EQUIPMENT RENTAL FUND	3,663.40

--- TOTALS BY DEPT/ACTIVITY ---

000.000 -	2,105.25
101.000 - LEGISLATIVE	2,050.00
172.000 - MANAGER	44.88
215.000 - CLERK	344.88
253.000 - TREASURER	20.00
262.000 - ELECTION	1,019.58
265.000 - BUILDING & GROUNDS	58,311.55
266.000 - ATTORNEY	470.00
301.000 - POLICE	3,329.23
463.000 - GENERAL STREETS & ROW	12,967.75
464.000 - GENERAL STREETS WINTER & ROW	15,077.97
536.000 - WATER SYSTEM	9,348.50
597.000 - DOUGLAS MARINA	82.78
597.002 - DOUGLAS HARBOR AUTHORITY	1,600.00
701.000 - PLANNING & ZONING	15,437.38
728.000 - DOWNTOWN DEVELOPMENT AUTHORITY	25.00
751.000 - PARKS & RECREATION	2,619.23
753.000 - LAUNCH RAMPS	56.63
903.000 - EQUIP. REPAIRS & MAINTENANCE	3,663.40



CITY OF THE VILLAGE OF DOUGLAS
86 West Center Street, P.O. Box 757
Douglas, MI 49406
(269) 857-1438 phone / (269) 857-4751 fax

www.douglasmi.gov
info@douglasmi.gov
Payable Online At: tinyurl.com/PayItOnline

DEC 05 2025

Item 4D.

CITY COUNCIL ACTION: Approved Denied
POLICE DEPARTMENT: Approved Denied
DEPT. PUBLIC WORKS: Approved Denied

Fee: \$50
Received by:

APPLICATION FOR SPECIAL EVENT PERMIT

The City of Douglas offers two types of permits for events within the City. A **Special Event** is described as a large gathering of people that covers a broader range of the City, such as, the entire park(s), right-of-ways, trails, street closures, sidewalks, etc. These events also require significant coordination and requests of City resources, such as, Douglas Police Department, Department of Public Works, and Saugatuck Township Fire Department. **Special Event Permits will require approval from City Council and need to be filled out in its entirety and returned to the City Clerk's office a minimum of 60 days prior to the scheduled event.** A **Park Reservation** permit is described as a small gathering confined to a small area of a park and does not require significant City coordination or resources. Park Reservation permits require only City administration approval. Park reservation fee is \$50.

APPLICANT/ORGANIZATION INFORMATION

Applicant/Organization: Helen F. DeGroat and Douglas Dutchers BBC PH: [REDACTED]
Contact Name: Helen F. DeGroat PH: [REDACTED]
Street Address/P.O. Box: [REDACTED]
City/State/Zip Code: Douglas, MI 49406
E-mail: [REDACTED]

CONTACT PERSON ON DAY OF EVENT: Chris Deliso PH: [REDACTED]

EVENT INFORMATION

Name of Event: Base Ball Games
Event Date(s): June 13th, July 25th and August 8th Anticipated Number of Attendees: 30-50
Purpose of Event: To present a historic and fun 1865 Base Ball Game.
Location of Event: Betty Field and Betty Park
Event Start & End Hours: 5:00pm - 10pm
Estimated Date/Time for Set-Up: Set up on each date, one to two hours
Estimated Date/Time for Clean-Up: June 13th, July 25th and August 8th / 9-10pm Before the Games.
Estimated Number of Volunteers: 2

All members of the
2 Game Clubs on that
Date listed Above.

EVENT DETAILS**MUSIC:**

Will Music be provided during this event? ☐ Yes ☒ No

If yes, type of music proposed: ☐ Live ☐ Amplification ☐ Recorded ☐ Loudspeakers

Time music will begin: _____ end: _____

FOOD VENDORS/CONCESSIONS: (Contact Allegan County Health Department)

Will Food Vendors/Concessions be available at your event? ☒ Yes ☐ No

If yes, ☒ Provide Copy of Health Department Food Service License

ALCOHOL:

Will alcohol be served at your event? ☐ Yes ☒ No

If yes, ☐ Provide Copy of Liquor Liability Insurance (Listing the City as additional insured)

☐ Provide Copy of Michigan Liquor Control License

Please describe measures to be taken to prohibit the sale of alcohol to minors: _____

license will be
mailed to the City
when available, and
previous to start of
Season in
June.

NOTE: It shall be unlawful for any person within the City to consume intoxicating liquor of any kind in any street, alley, park, public building, or other land owned by the City, unless the consumption is authorized under a valid permit issued by the City or its authorized agent. (1995 Code, 42-166) (Ord.43, passed 6-5-1961)

EVENT SIGNAGE:

City approval is required for any temporary signage in the public right-of-way, across a street, or on City property. Which of the following signs are requested for this event?

☐ Temporary Signs: Number requested: _____ Maximum size is 2'x2'

(Cannot be displayed more than 15 days prior to first day of event and must be removed 24 hours after end of event.)

☐ Banner Signage: Maximum size is 14'x4'

(Cannot be displayed more than 15 days prior to first day of event and must be removed 24 hours after end of event.)

☒ Signage at Event Site: Location(s): On Sidewalk in front of the
Description of signs: Park.

(Signs at event site cannot be displayed prior to the day of the event and must be removed at the end of the event.)

Please see the City Clerk to obtain the correct application based on the event signage requested.

FIREWORKS:

Will fireworks be a part of your event? ☐ Yes ☒ No

If yes, ☐ Provide Copy of Liability Insurance (Listing the City as additional insured)

☐ Council Resolution will be Required – see attached sample

TENTS/CANOPIES/MISC:Will tents/canopies be installed? ☐ Yes ☒ NoIf yes, ☐ Notify the Director of the Douglas Department of Public Works @ 269-857-2763 to discuss placement locations (Irrigation systems are located at Beery Field and Schultz Park)☐ Fill out the Special Event Requirements for Tent Structures form and/or call the Saugatuck Township Fire Department with questions at (269) 857-3000.

☒ Booths – Quantity Hot Dog stand ☐ Tents – Quantity _____

☐ Awnings – Quantity _____ ☐ Tables – Quantity _____

☐ Portable Toilets – Quantity _____

The City of Douglas does not have tents, tables, or chairs available for rental.

MARKETING:

How do you plan to market your event? (Example: Saugatuck/Douglas Area Convention & Visitors Bureau, Local Businesses, etc.)

These events will be announced on The Douglas Dutchess Web Site, On Programs and Posters placed at various businesses and in the Holland and Saugatuck Douglas Newspaper.

REQUIRED AUTHORIZING PERSONNEL SIGNATURES:

If your event requires City services, please seek proper authorization. Applicable fees may apply depending upon the assistance required by the City.

DEPARTMENT OF PUBLIC WORKS:

Will this event require the use of any of the following municipal equipment?

☒ Trash Receptacles – Quantity 3 ☐ Barricades – Quantity _____

☐ Traffic Cones – Quantity _____ ☐ No Parking Signs – Quantity _____

☐ Fencing – Quantity _____ ☐ Electric _____

☐ Water ☒ Restroom Cleaning

☐ Approved ☐ Denied☐ Approved with Conditions _____

Authorized Personnel Signature _____

Date: 12/17/2025**DOUGLAS POLICE DEPARTMENT:**Will this event require additional officers & equipment? ☐ Yes ☒ No

If yes, please describe & include times: _____

☐ Street Closure: (Use attached map to outline proposed closure)

Street closure date/time: _____ Street re-open date/time: _____

TENTS/CANOPIES/MISC:Will tents/canopies be installed? ☐ Yes ☒ NoIf yes, ☐ Notify the Director of the Douglas Department of Public Works @ 269-857-2763 to discuss placement locations (Irrigation systems are located at Beery Field and Schultz Park)☐ Fill out the Special Event Requirements for Tent Structures form and/or call the Saugatuck Township Fire Department with questions at (269) 857-3000.

☒ Booths – Quantity Hot Dog stand. ☐ Tents – Quantity _____

☐ Awnings – Quantity _____ ☐ Tables – Quantity _____

☐ Portable Toilets – Quantity _____

The City of Douglas does not have tents, tables, or chairs available for rental.

MARKETING:

How do you plan to market your event? (Example: Saugatuck/Douglas Area Convention & Visitors Bureau, Local Businesses, etc.)

These events will be announced on The Douglas Dutchess Web Site, On Programs and Posters placed at various businesses and in the Holland and Saugatuck-Douglas Newspaper.

REQUIRED AUTHORIZING PERSONNEL SIGNATURES:

If your event requires City services, please seek proper authorization. Applicable fees may apply depending upon the assistance required by the City.

DEPARTMENT OF PUBLIC WORKS:

Will this event require the use of any of the following municipal equipment?

☒ Trash Receptacles – Quantity 3 ☐ Barricades – Quantity _____

☐ Traffic Cones – Quantity _____ ☐ No Parking Signs – Quantity _____

☐ Fencing – Quantity _____ ☐ Electric _____

☐ Water ☒ Restroom Cleaning

☐ Approved ☐ Denied☐ Approved with Conditions _____

Authorized Personnel Signature _____ Date: _____

DOUGLAS POLICE DEPARTMENT:Will this event require additional officers & equipment? ☐ Yes ☒ No

If yes, please describe & include times: _____

☐ Street Closure: (Use attached map to outline proposed closure)

Street closure date/time: _____ Street re-open date/time: _____

Parade Type: ☐ Pedestrian ☐ Vehicle

☐ Parade Route: (Use attached map to outline route)

Parade start time: _____ Parade finish time: _____

☒ Approved ☐ Denied

☐ Approved with Conditions _____

Authorized Personnel Signature

[Signature]

Date:

12/30/2025

APPLICANT/ORGANIZATION CHECK LIST

☒ Completed Application

☒ Event Map (include detailed event layout for food vendors/concessions, booths, portable restrooms, road closures, barricades, music, event signage, etc.)

☒ Certificate of Insurance (listing the City of Douglas as additional insured – see sample provided)

☐ Fireworks Resolution – 60 days in advance (if applicable)

☐ Michigan Liquor Control Commission Special Event License (if applicable)

☐ Health Department Food Service License (if applicable) *Not needed as we are a Non-*

☐ Requirements for Tent Structures (if applicable)

☐ Department of Public Works Authorized Personnel Signature (if applicable)

☐ Police Department Authorized Personnel Signature (if applicable)

If document(s) are missing, please explain: _____

The Applicant/Organization understand and agrees to the following:

1. Provide a certificate of insurance with all coverage deemed necessary for the event, naming the City of Douglas as an additional insured on all applicable policies. The certificate shall be submitted to the City Clerk's Office no later than 1 (one) week following notice of the event approval.
2. Comply with all local and applicable State Laws and City policies. Applicant/Organization acknowledges that the special events permit does not relieve the Applicant/Organization from meeting any requirements of law or those of other public bodies or agencies applicable to the event.
3. Applicant/Organization further understands the approval of the event may include additional requirements and/or limitations based on the City's review of this application. The Applicant/Organization understands that it may be necessary to meet with City staff during the review of this application and that City Council approval is necessary before the event may be held.
4. Applicant/Organization understands that he/she is responsible for contacting the Michigan Liquor Control Commission and/or Allegan County Health Department to secure all permits required for this event.
5. Applicant/Organization also agrees to clean-up and leave/restore the area in the condition it was found. The City is not responsible for equipment or personal items left on public property.
6. Prohibit its organization and guests from engaging in profane or inappropriate language or actions.
7. Abide by City of Douglas Ordinance Chapter 95.01 regarding Noise Nuisances.

8. A breach of any of these understandings and agreements may result in the denial of Application or revocation of an approval of the City.

HOLD HARMLESS/INDEMNITY

1. Upon approval of Event Permit, Applicant/Organization agrees to fully defend, indemnify and hold harmless the City, its City Council, its officers, employees, agents, volunteers, and Contractors from any and all claims, demands, losses, obligations, costs, expenses, verdicts, and settlements (including but not limited to attorney fees and interest) resulting from:

- A. Acts or omissions by the Applicant/Organization, its agents, employees, servants and Contractors in furtherance of the event, including, but not limited to, acts or omissions alleged to be in the nature of gross negligence or willful misconduct. The Applicant/Organization agrees to reimburse the City for reasonable attorney fees and court costs incurred in the defense of any actions, suits, claims, or demands arising from the operations of the Applicant/Organization due to the above referenced acts or omissions.
- B. Violations of state or federal law by Applicant/Organization, its agents, employees, servants, and Contractors whether administrative or judicial, arising from the nature and extent of this Application. Permit and/or event.
- C. Other acts of Applicant/Organization or attendees causing personal injury or property damages in connection with this event, unless resulting from the sole negligence of the City, its officers, employees, or agents.

2. The Applicant/Organization agrees that it is its responsibility and not the responsibility of the City to safeguard the property and materials used in the event and the property and materials of the attendees. Further the Applicant/Organization agrees to hold the City harmless for any loss of such property and materials.

3. The Applicant/Organization shall not discriminate against any employee, or applicant for employment because of religion, race, color, national origin, age, sex, height, weight, handicap, ancestry, place of birth, sexual preference or marital status. The Applicant/Organization further covenants that it will comply with the Civil Rights Act of 1973, as amended; and the Michigan Civil Rights Act of 1976 (78. Stat. 252 and 1976 PA 453) and will require a similar covenant on the part of any consultant or sub-Contractor involved in the hosting of this event.

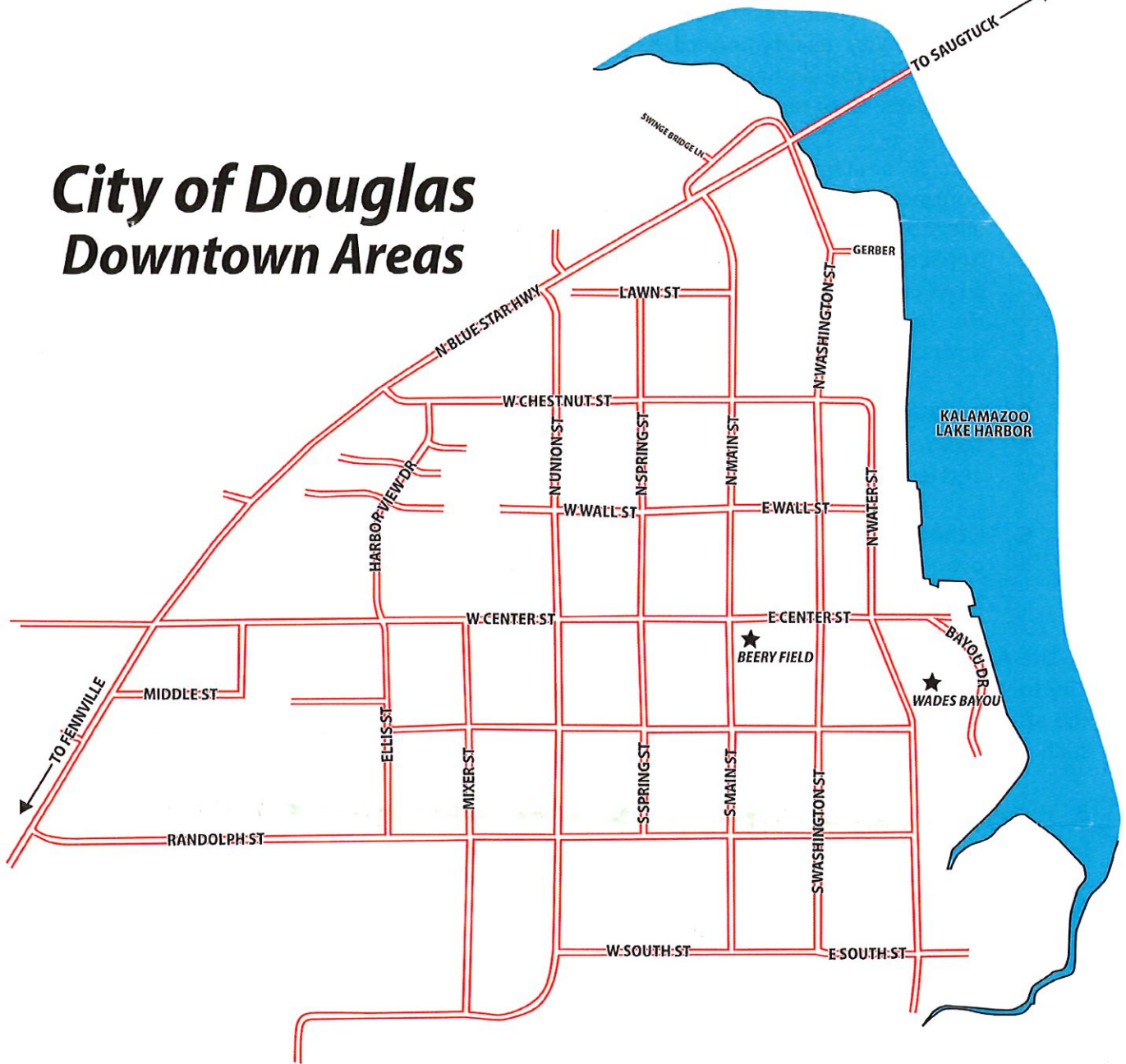
As the Applicant or duly authorized agent of the Organization, I hereby apply for approval of this special event and affirm the above understandings. The information provided on this application is true and complete to the best of my knowledge.

Printed Name of Applicant: Helen F. DeFeatano Date: 12-04-2025

Signature of Applicant: [Redacted Signature] Date: 12-04-2025

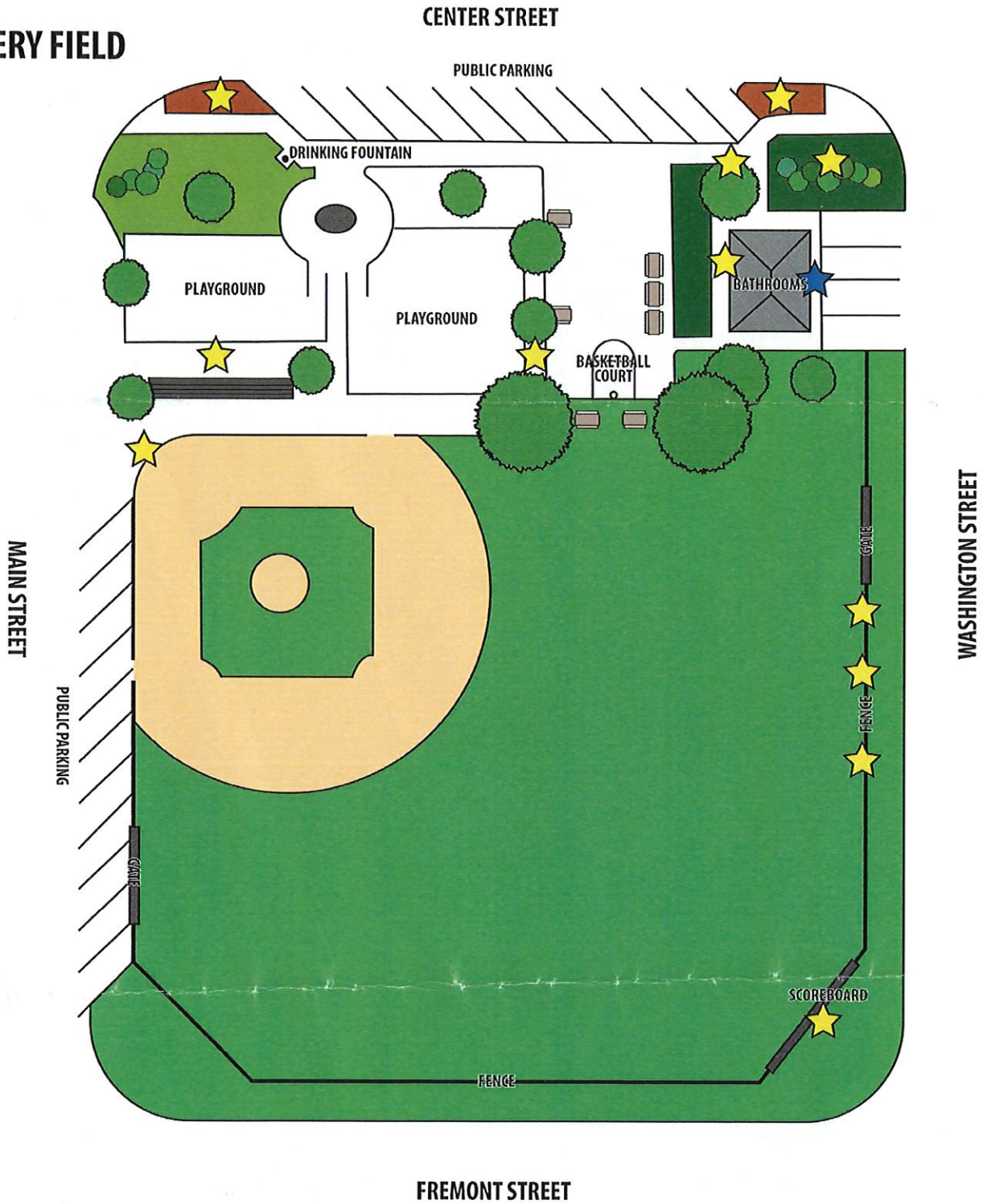




City of Douglas Downtown Areas





BEERY FIELD

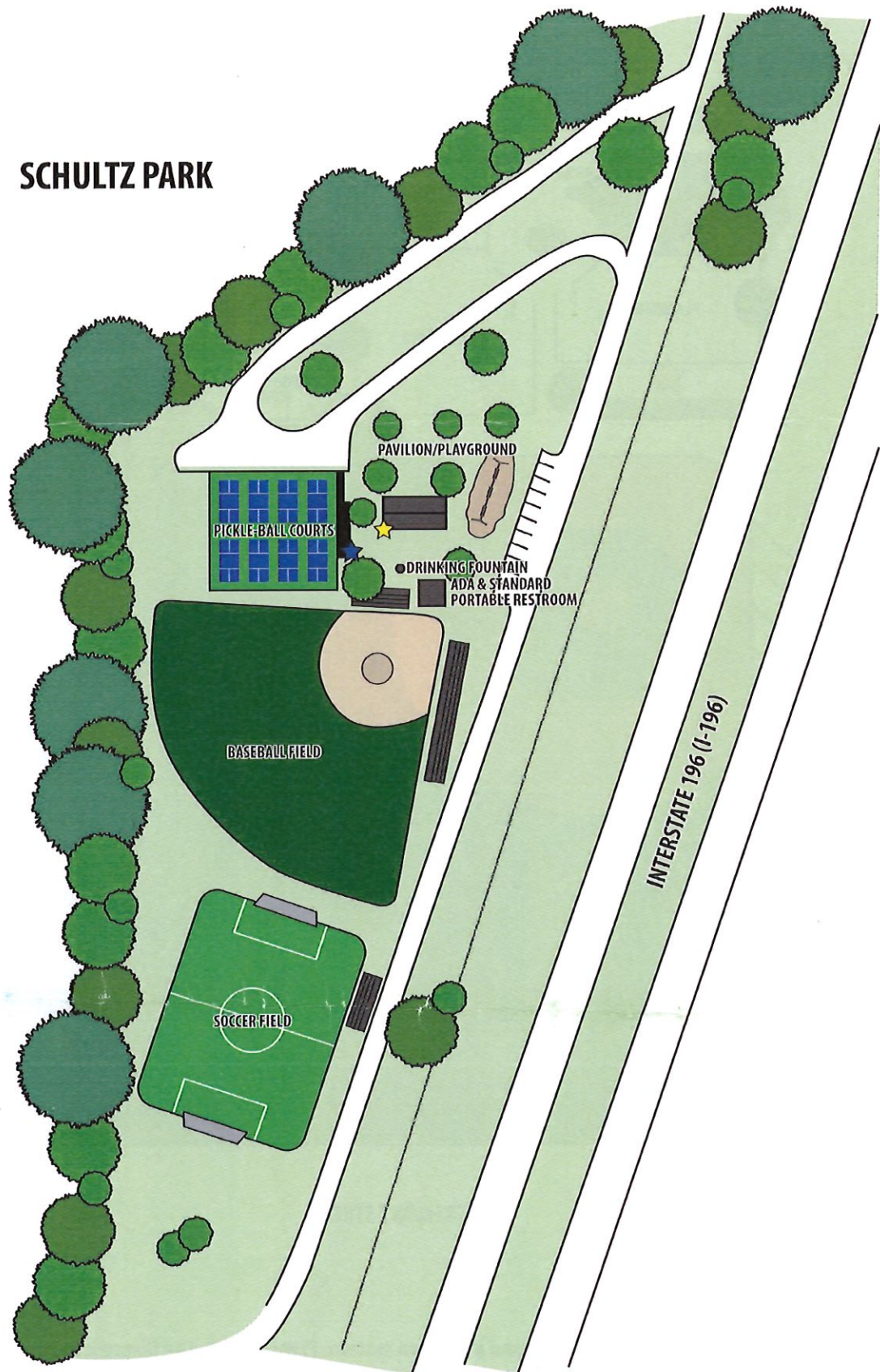


-  Water Hose Hookup
-  Electrical Outlet

Note: Beery Field has an underground irrigation system. Please notify the Director at the Douglas Department of Public Works @ 269-857-2763 to discuss placement locations for tents, canopies, etc.



SCHULTZ PARK



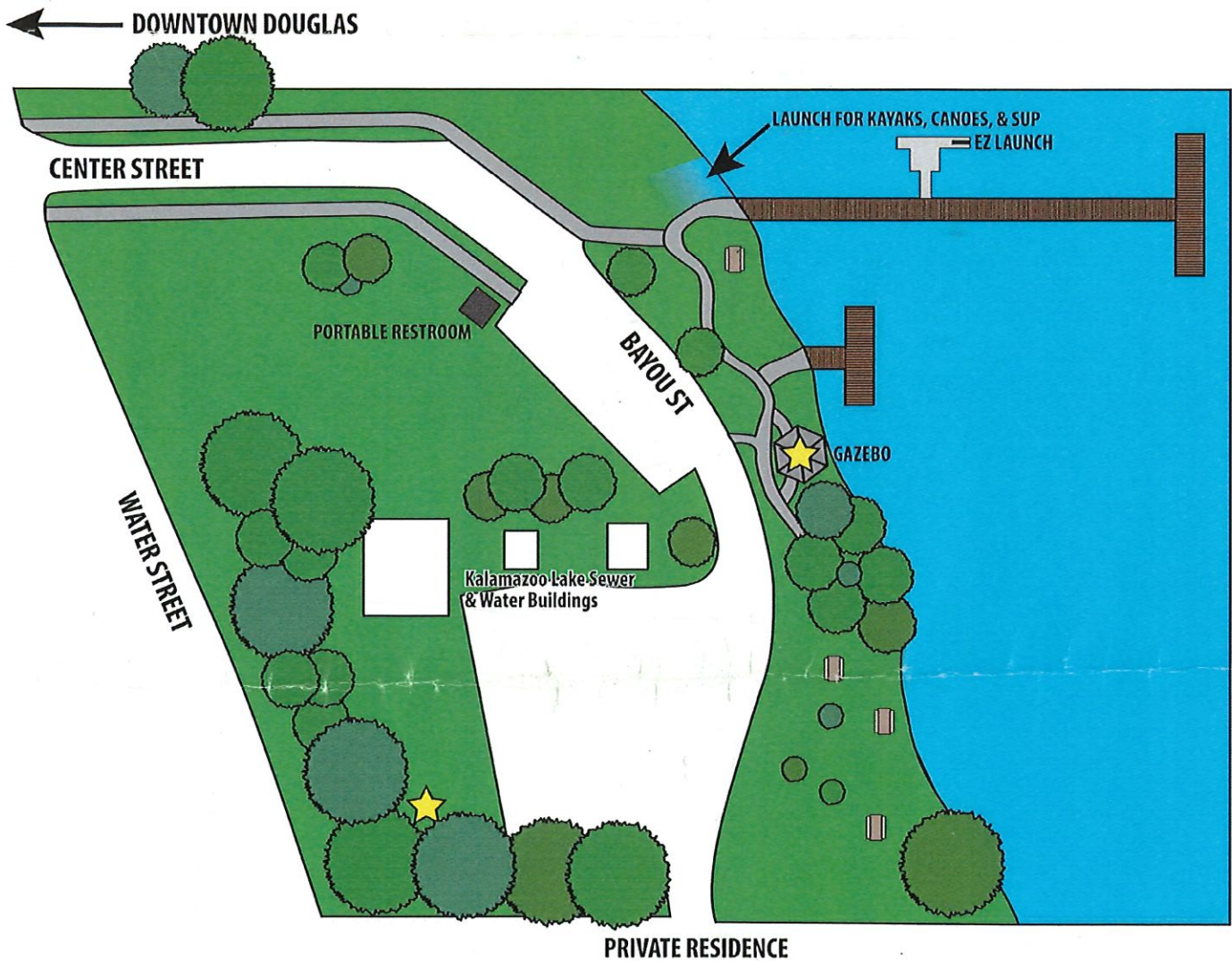
★ Electrical Outlet ★ Water Spigot

Note: Schultz Park has an underground irrigation system. Please notify the Director at the Douglas Department of Public Works @ 269-857-2763 to discuss placement locations for tents, canopies, etc.

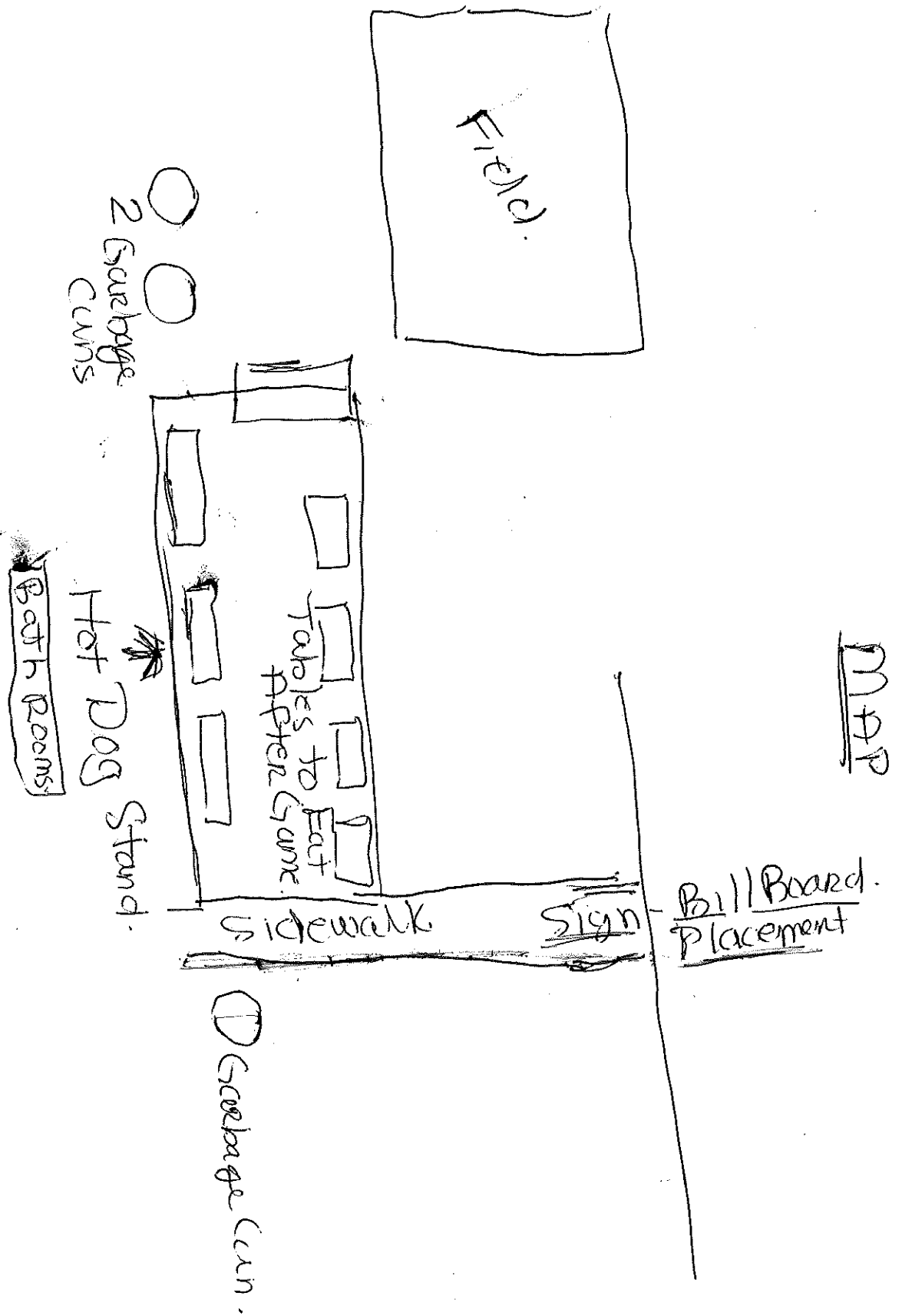
Revision 02.21.2023



WADES BAYOU



Note: Wades Bayou has an underground irrigation system. Please notify the Director at the Douglas Department of Public Works @ 269-857-2763 to discuss placement locations for tents, canopies, etc.





MEMORANDUM

REGULAR CITY COUNCIL MEETING

January, 5, 2026, at 6:00 PM

TO: City Council and City Manager Nocerini

FROM: Dawn Raza, Treasurer

SUBJECT: Audit Presentation for Fiscal Year Ending June 20, 2025

Siegfried Crandall, PC of Byron Center, Michigan completed the annual audit which included a complete review of the financial statements of the governmental activities, business-type activities, each major fund, component units, and the collective remaining fund information for the City of Douglas for the fiscal year ending June 20, 2025.

A member of the Siegfried Crandall team will present a summary of the results.

Presentation – No Action Required

November 18, 2025

To the City Council
City of the Village of Douglas

We have audited the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of the Village of Douglas (the City) for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 11, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted, except that described in Note 16, and the application of existing policies was not changed during fiscal year 2025. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were capital asset depreciation, fair value of investments, and the defined benefit pension plan liability and changes therein.

Management's estimate of the fair value of investments is based on market values of similar holdings and the net asset value of the investment pool shares. Capital asset depreciation is based on the estimated useful lives of the City's capital assets. The defined benefit pension plan liability, and changes therein, is based on actuarial assumptions and the use of a specialist. We evaluated the key factors and assumptions used to develop the fair value of investments, the capital asset depreciation, and the pension plan liability, and changes therein, in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

City Council
City of the Village of Douglas
Page 2
November 18, 2025

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. We did not find it necessary to propose any material audit adjustments.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 18, 2025.

Other Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to management's discussion and analysis and the budgetary comparison schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor governmental fund financial statements and budgetary comparison schedules for the component units (supplementary information), which accompany the financial statements but are not RSI. With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

City Council
City of the Village of Douglas
Page 3
November 18, 2025

Communication Regarding Internal Control

In planning and performing our audit of the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of the inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we have identified a deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiency in the City's internal control to be a material weakness.

Material audit adjustments and financial statement preparation:

Criteria: All governmental units in Michigan are required to prepare financial statements in accordance with generally accepted accounting principles (GAAP). This is the responsibility of management. The preparation of financial statements in accordance with GAAP requires internal controls over both (1) recording, processing, and summarizing accounting data (i.e., maintaining internal accounting records), and (2) reporting government-wide and fund financial statements, including the related notes to the financial statements (i.e., external financial reporting).

Condition: We identified and proposed one material audit adjustment, involving the accrual of a retainage payable, that management reviewed and approved.

As is the case with many small and medium-sized governmental units, the City has historically relied on its independent external auditor to assist with the preparation of the financial statements, the related notes, and the management's discussion and analysis as part of its external financial reporting process. Accordingly, the City's ability to prepare financial statements in accordance with GAAP is based, in part, on its reliance on its external auditor, who cannot be considered part of the City's internal controls.

City Council
City of the Village of Douglas
Page 4
November 18, 2025

Cause: This condition was caused by the City's decision to outsource the preparation of its annual financial statements to the external auditor rather than incur the costs of obtaining the necessary training and expertise required for the City to perform this task internally because outsourcing the task is considered more cost effective.

Effect: The City's accounting records were initially misstated by amounts material to the financial statements. In addition, the City lacks complete internal controls over the preparation of its financial statements in accordance with GAAP and relies, at least in part, on assistance from its external auditor with this task.

Auditor's Recommendation: We recommend that management continue to monitor the relative costs and benefits of securing the internal or other external resources necessary to develop material adjustments and prepare a draft of the City's annual financial statements versus contracting with its auditor for these services.

Management Response: Management has made an ongoing evaluation of the respective costs and benefits of obtaining internal or external resources, specifically for the preparation of financial statements, and has determined that the additional benefits derived from implementing such a system would not outweigh the costs incurred to do so. Management will continue to review the draft financial statements and notes prior to approving them and accepting responsibility for their content and presentation.

The City's response to the internal control finding described above was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Restriction on Use

This information is intended solely for use of management, the City Council, and the State of Michigan Department of Treasury and is not intended to be and should not be used by anyone other than these specified parties.

Sigfried Crandall P.C.

City of the Village of Douglas
Allegan County, Michigan

FINANCIAL STATEMENTS

Year ended June 30, 2025

DRAFT

	<i>Page</i>
INDEPENDENT AUDITOR'S REPORT	3 - 5
MANAGEMENT'S DISCUSSION AND ANALYSIS	6 - 11
BASIC FINANCIAL STATEMENTS	
Government-wide financial statements:	
Statement of net position	12
Statement of activities	13
Fund financial statements:	
Balance sheet - governmental funds	14
Statement of revenues, expenditures, and changes in fund balances - governmental funds	15 - 16
Statement of net position - proprietary fund	17
Statement of revenues, expenses, and change in net position - proprietary fund	18
Statement of cash flows - proprietary fund	19
Statement of fiduciary net position - custodial funds	20
Statement of changes in fiduciary net position - custodial funds	21
Notes to financial statements	22 - 36
REQUIRED SUPPLEMENTARY INFORMATION	
Budgetary comparison schedules:	
General Fund	37 - 39
Schedule of changes in the City's net pension liability and related ratios	40
Schedule of City pension contributions	41
SUPPLEMENTARY INFORMATION	
Combining balance sheet - nonmajor governmental funds	42
Combining statement of revenues, expenditures, and changes in fund balances - Nonmajor governmental funds	43
Budgetary comparison schedules:	
Downtown Development Authority	44
Kalamazoo Lake Harbor Authority	45
Brownfield Redevelopment Authority	46

INDEPENDENT AUDITOR'S REPORT

City Council
City of the Village of Douglas, Michigan

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of the Village of Douglas, Michigan (the City), 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 contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof 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 responsibilities 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 the City, 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.

Change in Accounting Principle

As discussed in Note 16 to the financial statements, the City adopted GASB Statement No. 101, *Compensated Absences*, during the current fiscal year. Our opinions are not modified with respect to this matter.

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 the City'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 a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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 the City'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 the City'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 the management's discussion and analysis, budgetary comparison information, and pension schedules, as listed in the contents, 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.

City Council
City of the Village of Douglas, Michigan
Page 3

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor governmental fund financial statements and budgetary comparison schedules for the component units are 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 is fairly stated, in all material respects in relation to the basic financial statements as a whole.

Sigfried Crandall P.C.

November 18, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS

DRAFT

Our discussion and analysis of the City of the Village of Douglas' (the City) financial performance provides a narrative overview of the City's financial activities for the fiscal year ended June 30, 2025. Please read it in conjunction with the City's financial statements.

FINANCIAL HIGHLIGHTS

- The City's total net position decreased by \$85,676 as a result of this year's operations.
- Total net position at the end of the fiscal year was \$13,851,567. However, \$10,003,538 of this total represents an investment in capital assets and \$614,062 is restricted for various purposes. Consequently, the City's unrestricted net position is \$3,233,967, which is available to be used at the Council's discretion without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$1,872,245, which represents 59 percent of the actual total General Fund expenditures for the fiscal year.

Overview of the financial statements

The City's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents component unit budgetary comparison schedules. The basic financial statements include two kinds of statements that present different views of the City:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the City's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the City government, reporting the City's operations in more detail than the government-wide financial statements.
 - Governmental funds statements explain how government services, like general government, public safety, and public works, were financed in the short-term, as well as what remains for future spending.
 - Proprietary funds statements offer short-term and long-term financial information about the activities the government operates like a business, such as the Equipment Rental internal service fund.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2025 and 2024 is also presented.

Government-wide financial statements

The government-wide financial statements report information about the City as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the City's net position and how it has changed. Net position (the difference between the City's assets and deferred outflows of resources, and liabilities and deferred inflows of resources) is one way to measure the City's financial health, or position.

- Over time, increases or decreases in the City's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the City, you need to consider additional nonfinancial factors, such as changes in the City's property tax base and the condition of the City's capital assets.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The government-wide financial statements present governmental activities. All of the City's basic services are included here, such as general government, public works, etc. Property taxes and intergovernmental revenues generally fund these services.

Fund financial statements

The fund financial statements provide more detailed information about the City's most significant funds - not the City as a whole. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular purposes.

- Some funds are required by state law (like the street funds).
- The City Council establishes other funds to control and manage money for particular purposes (like the Water and Sewer Revolving Fund) or to show that it is properly using certain taxes and other revenues.

The City has three types of funds:

- *Governmental funds.* The City's basic services are included in its governmental funds, which focus on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.
- *Proprietary funds.* Services for which the City charges customers a fee are generally reported in proprietary funds. Proprietary funds statements, like the government-wide statements, provide both long-term and short-term financial information. The City uses an internal service fund to report activities that provide services for the City's other programs and activities. The City's internal service fund is its Equipment Fund that manages the City's fleet of vehicles and equipment. The Equipment Fund has been included within the governmental activities in the government-wide financial statements.
- *Fiduciary funds.* These funds are used to account for the collection and disbursement of resources, primarily taxes, for the benefit of parties outside the City. The City is responsible for ensuring that the assets reported in the fiduciary funds are used for their intended purposes. The City's fiduciary balances and activities are reported in the Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position. We exclude these activities from the City's government-wide financial statements because the City cannot use these assets to finance its operations.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**FINANCIAL ANALYSIS OF THE CITY AS A WHOLE****Net position**

Total net position at the end of the fiscal year was \$13,851,567. However, \$10,003,538 of this total is invested in capital assets and \$614,062 is restricted for various purposes. Consequently, the City has unrestricted net position of \$3,233,967.

Condensed financial information
Net position

	<u>2025</u>	<u>2024</u>
Current and other assets	\$ 7,171,300	\$ 4,005,129
Capital assets	<u>12,175,058</u>	<u>11,339,147</u>
Total assets	<u>19,346,358</u>	<u>15,344,276</u>
Deferred outflows of resources	<u>324,436</u>	<u>461,160</u>
Current and other liabilities	2,496,227	1,850,344
Long-term debt	<u>3,323,000</u>	-
Total liabilities	<u>5,819,227</u>	<u>1,850,344</u>
Deferred inflows of resources	-	<u>17,849</u>
Net position:		
Net investment in capital assets	10,003,538	11,339,147
Restricted	614,062	778,051
Unrestricted	<u>3,233,967</u>	<u>1,820,045</u>
Total net position	<u>\$ 13,851,567</u>	<u>\$ 13,937,243</u>

Changes in net position

The City's total revenues for the current fiscal year amounted to \$5,457,815, compared to \$4,757,464 in the prior year. Approximately 57 percent of the City's revenues comes from property taxes. About 16 percent of the City's revenues comes from charges for services and 14 percent comes from operating grants. State shared revenue represents only 3 percent of the City's total revenues.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)*Condensed financial information
Changes in net position*

	<u>2025</u>	<u>2024</u>
Program revenues:		
Charges for services	\$ 847,497	\$ 662,242
Operating grants and contributions	764,129	626,571
Capital grants and contributions	140,483	50,922
General revenues:		
Property taxes	3,121,984	2,877,045
State shared revenue	155,771	155,745
Excise tax	116,457	118,937
Investment income	244,579	200,759
Local community stabilization revenue	52,173	49,108
Other	14,742	16,135
Total revenues	<u>5,457,815</u>	<u>4,757,464</u>
Expenses:		
General government	1,639,192	1,040,800
Public safety	1,068,876	882,029
Public works	2,067,588	1,883,652
Community and economic development	365,761	334,552
Recreation and culture	282,595	306,306
Total expenses	<u>5,543,491</u>	<u>4,447,339</u>
Changes in net position	<u>(85,676)</u>	<u>310,125</u>
Net position, end of year	<u>\$ 13,851,567</u>	<u>\$ 13,937,243</u>

Governmental activities

Governmental activities decreased the City's net position by \$85,676 in the current year compared to a \$310,125 increase in the prior year. The decrease in net position occurred this year as expenses increased by \$1,096,152 while revenues only increased by \$700,351.

Revenues increased primarily due to a \$244,939 increase in property taxes, as taxable values continue to increase. Expenses increased primarily due to inflationary increases and higher personnel costs. The increase in expenses includes a \$434,265 loss on the disposition of capital assets in the current year.

The total cost of governmental activities this year was \$5,543,491. After subtracting the direct charges to those who directly benefited from the programs (\$847,497), operating grants (\$764,129), and capital grants (\$140,483), the "public benefit" portion covered by property taxes, state shared revenue, and other general revenues was \$3,791,382.

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As of the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$5,082,622, an increase of \$2,448,330 in comparison to the prior year.

The General Fund is the primary operating fund of the City. At the end of the fiscal year, its fund balance was \$2,095,739, which represents an increase of \$575,332, as revenues of \$4,044,806 were sufficient to cover expenditures (\$3,199,704) and net other financing uses (\$269,770) during the current year.

The Municipal Building Fund, a new capital project fund, accounts for resources used to renovate a building for use as the city hall. The fund recognized other financing resources in the amount of \$4,095,375 consisting of bond proceeds (\$3,323,000), sales of capital assets (\$622,375), and a transfer from the General Fund (\$150,000). The fund recognized investment income of \$106,131 and incurred expenditures of \$2,285,682, which were primarily capital outlay expenditures associated with the building renovation project that was in process at the end of the year. At the end of the fiscal year, fund balance amounted to \$1,915,824. A portion of the fund balance, in the amount of \$1,151,480, is restricted for capital improvements, as it represents unspent bond proceeds. The remaining fund balance, in the amount of \$764,344, is assigned for capital improvements related to the building renovation.

General Fund budgetary highlights

The City amended the General Fund budget during the year to account for previously unanticipated revenues and expenditures and to reallocate appropriations among activities.

The City amended its revenue budget to increase total revenues by \$314,000 to reflect changes that occurred over the course of the year. The most significant change related to investment return and rentals which was increased by \$130,000 to reflect higher than expected investment return. The City also amended its appropriations during the current year so that total budgeted expenditures were increased by \$153,758. The most significant change related to general government expenditures, which were increased by \$136,150 due to higher contractual service costs.

Total actual revenues were \$9,005 less than budgeted, primarily because charges for services revenues were \$23,164 lower than expected. Total expenditures were \$231,407 less than the amounts appropriated, as every function was under budget. These variances resulted in a \$222,402 positive budget variance, due to a \$575,332 increase in fund balance compared to a budgeted increase of \$352,930.

CAPITAL ASSETS AND DEBT ADMINISTRATION**Capital assets**

The City's investment in capital assets as of June 30, 2025, amounts to \$12,175,058 (net of accumulated depreciation). This investment includes a broad range of assets, including land, buildings, equipment, and infrastructure. This amount represents a net increase of \$835,911, comprised of \$2,930,028 in additions offset by \$1,031,927 in provisions for depreciation and \$1,062,190 related to the net book value of asset dispositions.

This year's major capital asset additions included:

- 415 Wiley building improvements were made at a cost of \$2,171,520
- Drain improvements, an intangible asset, were made at a cost of \$264,922
- Equipment was acquired by the Internal Service Fund at a cost of \$248,041

More detailed information about the City's capital assets is presented in Note 5 of the notes to the basic financial statements.

*City of the Village of Douglas***MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)****Debt**

At the end of the fiscal year, the City had total long-term debt outstanding, in the amount of \$3,323,000, which represents an increase of \$3,323,000, as bonds were issued to finance the cost of renovating the new City Hall. No principal payments were due on the bonds during the current fiscal year.

Other noncurrent liabilities of the City include accrued compensated absences, in the amount of \$201,274, and a net pension liability, associated with its defined benefit pension plan, in the amount of \$932,422.

More detailed information about the City's long-term liabilities is presented in Note 7 of the notes to the basic financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The City's 2025-2026 fiscal year budget does not anticipate significant changes in the amounts or composition of its major revenue sources. The City has budgeted expenditures for the upcoming year at amounts sufficient to support its ongoing programs and activities, while maintaining the current levels of its resources.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the City's finances to its citizens, customers, investors, and creditors and to demonstrate the City's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

City of the Village of Douglas
Dawn Raza, City Treasurer
415 West Riley Road, Suite 103
Douglas, MI 49406

Phone: (269) 857-1438

BASIC FINANCIAL STATEMENTS

DRAFT

STATEMENT OF NET POSITION

June 30, 2025

	Primary government	Component units		
	Governmental activities	Downtown Development Authority	Kalamazoo Lake Harbor Authority	Brownfield Redevelopment Authority
ASSETS				
Current assets:				
Cash	\$ 2,633,689	\$ 89,886	\$ 4,486	\$ 148,073
Investments	4,252,908	-	-	-
Receivables	185,438	-	-	-
Prepays	6,440	-	-	-
Total current assets	<u>7,078,475</u>	<u>89,886</u>	<u>4,486</u>	<u>148,073</u>
Noncurrent assets:				
Receivables	92,825	-	-	-
Capital assets not being depreciated	2,873,102	-	-	-
Capital assets, net of accumulated depreciation	<u>9,301,956</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>12,267,883</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>19,346,358</u>	<u>89,886</u>	<u>4,486</u>	<u>148,073</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred pension amounts	<u>324,436</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current liabilities:				
Payables	996,587	9,651	-	4,869
Escrows	365,944	-	-	-
Compensated absences - current portion	94,000	-	-	-
Bonds payable - current portion	<u>98,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>1,554,531</u>	<u>9,651</u>	<u>-</u>	<u>4,869</u>
Noncurrent liabilities:				
Compensated absences	107,274	-	-	-
Net pension liability	932,422	-	-	-
Bonds payable - due in more than one year	<u>3,225,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>4,264,696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>5,819,227</u>	<u>9,651</u>	<u>-</u>	<u>4,869</u>
NET POSITION				
Net investment in capital assets	10,003,538	-	-	-
Restricted for:				
Public works	328,039	-	-	-
Capital improvements	286,023	-	-	-
Unrestricted	<u>3,233,967</u>	<u>80,235</u>	<u>4,486</u>	<u>143,204</u>
Total net position	<u>\$ 13,851,567</u>	<u>\$ 80,235</u>	<u>\$ 4,486</u>	<u>\$ 143,204</u>

See notes to financial statements

City of the Village of Douglas
STATEMENT OF ACTIVITIES
Year ended June 30, 2025

Functions/Programs	Program revenues				Net (expenses) revenues and changes in net position			
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Primary government	Component units		
					Totals	Downtown Development Authority	Kalamazoo Lake Harbor Authority	Brownfield Redevelopment Authority
Primary government								
Governmental activities:								
General government	\$ 1,639,192	\$ 286,206	\$ -	\$ -	\$ (1,352,986)			
Public safety	1,068,876	88,736	12,985	-	(967,155)			
Public works	2,067,588	344,460	751,144	-	(971,984)			
Community and economic development	365,761	50,112	-	-	(315,649)			
Recreation and culture	282,595	77,983	-	140,483	(64,129)			
Interest and fees on long-term debt	119,479	-	-	-	(119,479)			
Total governmental activities	5,543,491	847,497	764,129	140,483	(3,791,382)			
Component units								
Downtown Development Authority	62,718	-	9,015	-		\$ (53,703)	\$ -	\$ -
Kalamazoo Lake Harbor Authority	-	-	-	-		-	-	-
Brownfield Redevelopment	49,403	-	75,701	-		-	-	26,298
Total component units	\$ 112,121	\$ -	\$ 84,716	\$ -		(53,703)	-	26,298
General revenues:								
Property taxes					3,121,984	65,667	-	-
State shared revenue					155,771	-	-	-
Excise taxes					116,457	-	-	-
Local community stabilization revenue					52,173	-	-	-
Franchise fees					14,742	-	-	-
Unrestricted investment return					244,579	2,529	124	3,285
Totals					3,705,706	68,196	124	3,285
Changes in net position					(85,676)	14,493	124	29,583
Net position - beginning					13,937,243	65,742	4,362	113,621
Net position - ending					\$ 13,851,567	\$ 80,235	\$ 4,486	\$ 143,204

See notes to financial statements

City of the Village of Douglas

BALANCE SHEET - governmental funds

June 30, 2025

	General	Municipal building	Nonmajor funds	Total governmental funds
ASSETS				
Cash	\$ 402,290	\$ 800,549	\$ 787,079	\$ 1,989,918
Investments	2,495,981	1,756,927	-	4,252,908
Receivables	131,511	-	146,752	278,263
Due from other funds	-	-	246,485	246,485
Prepays	5,517	-	923	6,440
Total assets	\$ 3,035,299	\$ 2,557,476	\$ 1,181,239	\$ 6,774,014
LIABILITIES AND FUND BALANCES				
Liabilities:				
Payables	\$ 228,283	\$ 641,652	\$ 110,180	\$ 980,115
Due to other funds	246,485	-	-	246,485
Escrows	365,944	-	-	365,944
Total liabilities	840,712	641,652	110,180	1,592,544
Deferred inflows of resources:				
Unavailable special assessments	98,848	-	-	98,848
Fund balances:				
Nonspendable - prepaids	5,517	-	923	6,440
Restricted for:				
Public works	-	-	327,116	327,116
Capital improvements	-	1,151,480	286,023	1,437,503
Committed for recreation and culture	-	-	98,152	98,152
Assigned for:				
Recreation and culture	217,977	-	-	217,977
Capital improvements	-	764,344	358,845	1,123,189
Unassigned	1,872,245	-	-	1,872,245
Total fund balances	2,095,739	1,915,824	1,071,059	5,082,622
Total liabilities and fund balances	\$ 3,035,299	\$ 2,557,476	\$ 1,181,239	\$ 6,774,014
Reconciliation of the balance sheet to the statement of net position:				
Total fund balance - total governmental funds				\$ 5,082,622
Amounts reported for governmental activities in the statement of net position (page 12) are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				11,508,895
Other long-term assets, consisting of special assessments, are not available to pay for current-period expenditures and, therefore, are presented as deferred inflows of resources in the funds.				98,848
Compensated absences are not a current financial resource and, therefore, are not reported in the funds.				(201,274)
Interest payable is not due and payable in the current period and, therefore, is not reported in the funds.				(7,405)
Bonds payable are not due and payable in the current period and, therefore, are not reported in the funds.				(3,323,000)
Pension-related amounts are not due and payable in the current period or do not represent current financial resources and, therefore, are not reported in the funds:				
Net pension liability				(932,422)
Deferred outflows related to the pension liability				324,436
The assets and liabilities of the internal service fund are included in the governmental activities in the statement of net position.				1,300,867
Net position of governmental activities				\$ 13,851,567

See notes to financial statements

City of the Village of Douglas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND

BALANCES - governmental funds

Year ended June 30, 2025

	<i>General</i>	<i>Municipal building</i>	<i>Nonmajor funds</i>	<i>Total governmental funds</i>
REVENUES				
Property taxes	\$ 3,242,930	\$ -	\$ -	\$ 3,242,930
Licenses and permits	97,152	-	-	97,152
Federal grants	-	-	179,413	179,413
State grants	230,131	-	437,573	667,704
Contributions from local units	24,023	-	231,320	255,343
Charges for services	116,286	-	372,816	489,102
Fines and forfeitures	11,363	-	-	11,363
Investment return and rentals	158,787	106,131	30,227	295,145
Other	164,134	-	12,400	176,534
Total revenues	<u>4,044,806</u>	<u>106,131</u>	<u>1,263,749</u>	<u>5,414,686</u>
EXPENDITURES				
Current:				
General government	1,056,855	-	-	1,056,855
Public safety	978,368	-	-	978,368
Public works	472,422	-	939,479	1,411,901
Community and economic development	256,303	-	-	256,303
Recreation and culture	235,373	-	4,477	239,850
Capital outlay	200,383	2,173,608	482,389	2,856,380
Debt service:				
Interest	-	87,409	-	87,409
Issuance costs	-	24,665	-	24,665
Total expenditures	<u>3,199,704</u>	<u>2,285,682</u>	<u>1,426,345</u>	<u>6,911,731</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>845,102</u>	<u>(2,179,551)</u>	<u>(162,596)</u>	<u>(1,497,045)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	3,323,000	-	3,323,000
Proceeds from sales of capital assets	-	622,375	-	622,375
Transfers in	70,750	150,000	190,520	411,270
Transfers out	(340,520)	-	(70,750)	(411,270)
Net other financing sources (uses)	<u>(269,770)</u>	<u>4,095,375</u>	<u>119,770</u>	<u>3,945,375</u>
NET CHANGES IN FUND BALANCES	<u>575,332</u>	<u>1,915,824</u>	<u>(42,826)</u>	<u>2,448,330</u>
FUND BALANCES - BEGINNING	<u>1,520,407</u>	<u>-</u>	<u>1,113,885</u>	<u>2,634,292</u>
FUND BALANCES - ENDING	<u>\$ 2,095,739</u>	<u>\$ 1,915,824</u>	<u>\$ 1,071,059</u>	<u>\$ 5,082,622</u>

See notes to financial statements

City of the Village of Douglas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - governmental funds (Continued)

Year ended June 30, 2025

Reconciliation of the statement of revenues, expenditures, and
changes in fund balances to the statement of activities:

Net change in fund balance - total governmental funds (page 15) \$ 2,448,330

Amounts reported for *governmental activities* in the statement of activities
(page 13) are different because:

Governmental funds report capital outlays as expenditures. However, in the
statement of activities, the costs of those assets are allocated over their
useful lives and reported as depreciation expense.

Add - asset acquisitions	2,681,987
Deduct - depreciation provision	(855,176)
Deduct - basis of assets disposed	(1,056,640)

Changes in long-term debt:

Deduct - issuance	(3,323,000)
-------------------	-------------

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 the governmental funds.

Net increase in compensated absences	(61,612)
Net increase in interest payable	(7,405)
Net increase in net pension liability	(18,610)

Changes in deferred outflows and deferred inflows:

Decrease in deferred inflows of resources related to unavailable revenue	(5,955)
Net decrease in deferred outflows of resources related to pension	(128,475)

The net activity of the internal service fund are reported with *governmental activities*.

240,880

Change in net position of *governmental activities*

\$ (85,676)

See notes to financial statements

STATEMENT OF NET POSITION - Proprietary Fund

June 30, 2025

	<i>Governmental activities</i>
	<i>Internal service</i>
ASSETS	
Current assets:	
Cash	\$ 643,771
Noncurrent assets - capital assets, net of depreciation	<u>666,163</u>
Total assets	<u>1,309,934</u>
LIABILITIES	
Current liabilities - payables	<u>9,067</u>
NET POSITION	
Investment in capital assets	666,163
Unrestricted	<u>634,704</u>
Total net position	<u>\$ 1,300,867</u>

See notes to financial statements

City of the Village of Douglas

STATEMENT OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION -

Proprietary Fund

Year ended June 30, 2025

	<i>Governmental activities</i>
	<i>Internal service</i>
OPERATING REVENUES	
Charges for services	\$ 478,776
OPERATING EXPENSES	
Costs of interfund services	71,715
Depreciation	176,751
Total operating expenses	248,466
OPERATING INCOME (LOSS)	230,310
NONOPERATING REVENUE	
Gain (loss) on sales of capital assets	(3,925)
Interest revenue	14,495
Net nonoperating revenue	10,570
CHANGE IN NET POSITION	240,880
NET POSITION - BEGINNING	1,059,987
NET POSITION - ENDING	\$ 1,300,867

See notes to financial statements

City of the Village of Douglas

STATEMENT OF CASH FLOWS - Proprietary Fund

Year ended June 30, 2025

	Governmental activities
	Internal service
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from interfund services provided	\$ 478,776
Payments to suppliers	(65,978)
Net cash provided by operating activities	412,798
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Decrease in due from other funds	234,056
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from sales of capital assets	1,625
Acquisition of capital assets	(248,041)
Net cash used in capital and related financing activities	(246,416)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	14,495
NET CHANGE IN CASH	414,933
CASH - BEGINNING	228,838
CASH - ENDING	\$ 643,771
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	\$ 230,310
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	176,751
Change in assets and liabilities - increase in payables	5,737
Net cash provided by (used in) operating activities	\$ 412,798

See notes to financial statements

STATEMENT OF FIDUCIARY NET POSITION - *custodial funds*

June 30, 2025

	<u>Tax Collection</u>
ASSETS	
Cash	\$ -
LIABILITIES	
Due to others	-
NET POSITION	
Due to other entities	\$ -

DRAFT

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - *custodial funds**Year ended June 30, 2025*

	<u>Tax Collection</u>
ADDITIONS	
Property taxes collected for other governments	\$ 8,665,404
DEDUCTIONS	
Property taxes distributed to other governments	8,665,404
NET CHANGE IN FIDUCIARY NET POSITION	-
NET POSITION - BEGINNING	<u>-</u>
NET POSITION - ENDING	<u><u>\$ -</u></u>

DRAFT

See notes to financial statements

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of the Village of Douglas, Michigan (the City), conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

Reporting entity:

As required by generally accepted accounting principles, these financial statements present the City (the primary government), located in Allegan County, and its component units described below, for which the City is financially accountable. The discretely presented component units are reported in separate columns in the government-wide financial statements to emphasize that they are legally separate from the primary government. Separate financial statements for the component units have not been issued, as management believes that these financial statements, including disclosures, contain complete information so as to constitute a fair presentation of the component units.

Discretely presented component units:

Douglas Downtown Development Authority - The Authority was established, pursuant to Public Act 197 of 1975, as amended, to correct and prevent deterioration and promote economic growth within the downtown district. The Authority is fiscally dependent on the City because the City Council appoints the Authority's governing body and approves its budget. The City is also obligated to provide some of its tax revenues to the Authority, through tax increment financing, which represents a financial burden on the City. Fiscal dependence and the financial burden relationship make the City financially accountable for the Authority and require the City to report it in its financial statements.

Kalamazoo Lake Harbor Authority - The Authority was established pursuant to Public Act 94 of 2008, as amended, to obtain funding to maintain the Kalamazoo River harbor. The Authority is included in the reporting entity due to its close relation to, and financial integration with, the City.

Douglas Brownfield Redevelopment Authority:

The Authority was established in 2019 pursuant to Public Act 381 of 1996, as amended, to promote the revitalization of environmentally distressed areas within the City. The Authority is fiscally dependent on the City because the City Council appoints the Authority's governing body and approves its budget. Fiscal dependence makes the City financially accountable for the Authority and requires the City to report the Authority in the City's financial statements.

Government-wide and fund financial statements:

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 City. The effect of interfund activity has been removed from these statements. Governmental activities, normally supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The City has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, the proprietary fund, and the fiduciary fund, even though the latter is excluded from government-wide financial statements. Major individual governmental funds are reported in separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS (Continued)**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)***Measurement focus, basis of accounting, and financial statement presentation:*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the City generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period, except for state grants which uses a one-year collection period. For this purpose, the City generally considers property tax revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Licenses and permits, state grants, contributions from local units, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the City.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund. Revenues are primarily derived from property taxes and state shared revenue.

The Municipal Building Fund, a new capital projects fund, accounts for financial resources used to renovate a building, owned by the City, for use as a city hall. Revenues are derived primarily from bond proceeds.

Additionally, the City reports an internal service fund that is used to account for equipment management services provided to other departments of the City on a cost-reimbursement basis.

The City also reports a custodial fund, the Tax Collection Fund, which account for assets held by the City in a fiduciary capacity for other governments and entities.

Amounts reported as 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. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

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 fund are charges for services. Operating expenses for the proprietary fund include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity:

Cash and investments - Cash is considered to be demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, with changes in value recognized in the operating statement of each fund. Realized and unrealized gains and losses are included in investment income.

Receivables - No allowance for uncollectible accounts has been recorded, as the City considers all receivables to be fully collectible.

Prepays - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Capital assets - Capital assets, which include property, equipment, and infrastructure assets (e.g., streets and sewer and water lines), are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$3,000 (\$10,000 for infrastructure assets) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Governments can elect to account for infrastructure assets either retroactively to June 15, 1980, or prospectively. The City has elected to account for infrastructure assets prospectively, beginning July 1, 2003.

Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings	40 years
Improvements	10 - 15 years
Machinery and equipment	3 - 10 years
Infrastructure	10 - 40 years

Deferred outflows of resources - The statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to a future period. The related expense will not be recognized until a future event occurs. The City reports deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 8. No deferred outflows of resources affect the governmental funds financial statements.

Compensated absences - It is the City's policy to permit employees to accumulate earned but unused sick and vacation pay benefits. Compensated absences are accrued when earned in the government-wide and proprietary funds financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year end, if any.

Pension - For purposes of measuring the net pension liability, deferred outflows of resources, 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.

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (continued):

Deferred inflows of resources - The statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in equity that applies to a future period. The related revenues will not be recognized until a future event occurs. The City has one item, which arises under the modified accrual basis of accounting, that qualifies for reporting in this category. The governmental funds report unavailable revenues from special assessments which are not recognized until available (collected not later than 60 days after the end of the City's fiscal year) and are deferred and recognized as an inflow of resources in the period that the revenues become available. The City may report deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 8.

Net position - Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The City reports three categories of net position, as follows: (1) *Investment in capital assets* consists of net capital assets and related deferred outflows of resources reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or donors. Restricted net position is reduced by liabilities related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the City.

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 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 equity - Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are not in spendable form (prepaids). Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. A formal resolution of the City Council is required to establish, modify, or rescind a fund balance commitment. The City reports assigned fund balance for amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. The City Council has delegated the authority to assign fund balance to management, per the City's fund balance resolution. Unassigned fund balance is the residual classification for all other amounts. When the City incurs an expenditure for purposes for which various fund balance classifications can be used, it is the City's policy to use the restricted fund balance first, then committed, assigned, and, finally, unassigned fund balance. The City Council has adopted a minimum fund balance policy in which the total fund balance of the General Fund (excluding any restricted balances) will be equal to at least 25 percent of the current year General Fund expenditures. If the General Fund balance falls below the minimum range, the City will replenish shortages or deficiencies using budget strategies and timeframes as detailed in the policy.

Property tax revenue recognition - Property taxes are levied as of July 1 on property values assessed as of December 31 of the prior year. The billings are due on or before September 14, at which time the bill becomes delinquent and penalties and interest may be assessed by the City. Property tax revenue is recognized in the year for which taxes have been levied and become available. The City levy date is July 1, and, accordingly, the total levy is recognized as revenue in the current year.

NOTES TO FINANCIAL STATEMENTS (Continued)**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could vary from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary information - Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. The budget document presents information by fund, function, department, and line-item. The legal level of budgetary control adopted by the governing body is the activity level. All annual appropriations lapse at the end of the fiscal year.

Excess of expenditures over appropriations - The following schedule sets forth the reportable budget variance:

<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Final budget</u>	<u>Actual</u>	<u>Variance</u>
General	General government	Building and grounds	\$ 252,740	\$ 281,395	\$ 28,655

NOTE 3 - CASH AND INVESTMENTS

At June 30, 2025, cash and investments are classified in the accompanying financial statements as follows:

	<u>Primary government</u>		<u>Component units</u>	<u>Totals</u>
	<u>Governmental activities</u>	<u>Custodial funds</u>		
Statement of net position:				
Cash	\$ 2,633,689	\$ -	\$ 242,445	\$ 2,876,134
Investments	<u>4,252,908</u>	<u>-</u>	<u>-</u>	<u>4,252,908</u>
Totals	<u>\$ 6,886,597</u>	<u>\$ -</u>	<u>\$ 242,445</u>	<u>\$ 7,129,042</u>

At June 30, 2025, cash and investments consist of the following:

Cash on hand	\$ 275
Deposits with financial institutions	2,875,859
Investments	<u>4,252,908</u>
Total	<u>\$ 7,129,042</u>

NOTES TO FINANCIAL STATEMENTS (Continued)**NOTE 3 - CASH AND INVESTMENTS (Continued)**

Deposits - Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the City's investment policy authorize the City to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have an office in Michigan. The City's deposits are in accordance with statutory authority.

Custodial credit risk for deposits is the risk that, in the event of the failure of a financial institution, the City will not be able to recover its deposits. The City's investment policy does not specifically address custodial credit risk for deposits. As of June 30, 2025, \$2,576,835 of the City's bank balances of \$2,995,967 was exposed to custodial credit risk because it was uninsured and uncollateralized. The City maintains individual and pooled bank accounts for all of its funds and its component units. Due to the use of pooled deposits, it is not practicable to allocate insured and uninsured portions of certain bank balances between the primary government and the component units.

Investments - State statutes and the City's investment policy authorize the City to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act. The City's investments are summarized as follows:

<i>Investment</i>	<i>Fair value</i>	<i>Maturity</i>	<i>Rating</i>	<i>Source</i>
Michigan CLASS investment pool	\$ 3,122,737	N/A	AAAm	S&P
U.S. government agency securities:				
Federal Home Loan Bank bonds	392,735	2026	AA1	Moody
Federal Farm Credit Bank bonds	146,915	2029	AA1	Moody
Federal Home Loan Mortgage Corp bonds	495,948	2025	AA1	Moody
Michigan municipal bonds:				
Pickney Michigan Community Schools bonds	94,573	2028	Aa1	Moody
	<u>\$ 4,252,908</u>			

Fair value measurement - The City categorizes its fair value measurements of investments 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 U.S. government agency securities were valued using observable fair values of similar assets (Level 2). The Michigan CLASS Fund was measured at net asset value (or its equivalent) as a practical expedient, and, accordingly, has not been classified in the fair value hierarchy.

Investments in entities that calculate net asset value per share - The City holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At June 30, 2025, the fair value, unfunded commitments, and redemption rules of that investment are as follows:

	<i>Michigan CLASS</i>
Fair value at June 30, 2025	\$ 3,122,737
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

NOTE 3 - CASH AND INVESTMENTS (Continued)

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

The City's investments are subject to several types of risk, which are discussed below:

Custodial credit risk - Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. State law does not require, and the City's investment policy does not contain, requirements that would limit the exposure to custodial credit risk for investments. At year end, all of the U.S. government agency securities were uninsured and unregistered and held by the same broker-dealer (counterparty) that purchased the securities for the City.

Credit risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's investment policy does not contain requirements that would limit the exposure to credit risk for investments. The credit quality ratings of the City's investments are identified above.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. State law and the City's investment policy place no limitations on the amount that can be invested in any one issuer. The City minimizes concentration of credit risk by diversifying the investment portfolio so that the impact of potential losses from any one type of security of issuer will be minimized. All investments held at year end are reported above.

Interest rate risk - Interest rate risk is the risk that the value of an investment will decrease as a result of an increase in market interest rates. Generally, longer investment maturities generate more sensitivity to changes in an investment's fair value due to changes in market interest rates. The City's investment policy has no specific limitations with respect to maturities of investments. The maturities of the City's investments are identified above.

NOTE 4 - RECEIVABLES

Receivables as of June 30, 2025, for the City's individual major funds and nonmajor funds, in the aggregate, all of which are considered fully collectible, were as follows:

<u>Fund</u>	<u>Accounts</u>	<u>Assessments</u>	<u>Intergovern- mental</u>	<u>Totals</u>
Primary government:				
Governmental:				
General	\$ 5,980	\$ 98,848	\$ 26,683	\$ 131,511
Nonmajor	<u>71,948</u>	<u>-</u>	<u>74,804</u>	<u>146,752</u>
Total governmental	<u>\$ 77,928</u>	<u>\$ 98,848</u>	<u>\$ 101,487</u>	<u>\$ 278,263</u>
Noncurrent portion	<u>\$ -</u>	<u>\$ 92,825</u>	<u>\$ -</u>	<u>\$ 92,825</u>

NOTES TO FINANCIAL STATEMENTS (Continued)**NOTE 5 - CAPITAL ASSETS**

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

	<u>Beginning balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending balance</u>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 728,796	\$ -	\$ (62,464)	\$ 666,332
Construction in progress	<u>32,552</u>	<u>2,206,770</u>	<u>(32,552)</u>	<u>2,206,770</u>
Subtotal	<u>761,348</u>	<u>2,206,770</u>	<u>(95,016)</u>	<u>2,873,102</u>
Capital assets being depreciated:				
Buildings	3,327,347	-	(1,112,910)	2,214,437
Improvements	2,745,511	43,890	(49,338)	2,740,063
Machinery and equipment	2,409,325	300,679	(26,712)	2,683,292
Infrastructure	<u>14,539,188</u>	<u>378,689</u>	<u>-</u>	<u>14,917,877</u>
Subtotal	<u>23,021,371</u>	<u>723,258</u>	<u>(1,188,960)</u>	<u>22,555,669</u>
Less accumulated depreciation for:				
Buildings	(777,789)	(63,324)	185,822	(655,291)
Improvements	(1,085,325)	(162,102)	14,802	(1,232,625)
Machinery and equipment	(1,238,096)	(257,226)	21,162	(1,474,160)
Infrastructure	<u>(9,342,362)</u>	<u>(549,275)</u>	<u>-</u>	<u>(9,891,637)</u>
Subtotal	<u>(12,443,572)</u>	<u>(1,031,927)</u>	<u>221,786</u>	<u>(13,253,713)</u>
Total capital assets being depreciated	<u>10,577,799</u>	<u>(308,669)</u>	<u>(967,174)</u>	<u>9,301,956</u>
Governmental activities capital assets, net	<u>\$ 11,339,147</u>	<u>\$ 1,898,101</u>	<u>\$ (1,062,190)</u>	<u>\$ 12,175,058</u>

Depreciation expense was charged to the City's governmental functions as follows:

Governmental activities:	
General government	\$ 77,753
Public safety	4,844
Public works	675,786
Recreation and culture	96,793
Depreciation on internal service fund assets	<u>176,751</u>
Total governmental activities	<u>\$ 1,031,927</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 6 - PAYABLES

Payables as of June 30, 2025, for the City's individual major funds, nonmajor funds, and component units were as follows:

<i>Fund</i>	<i>Accounts</i>	<i>Payroll</i>	<i>Totals</i>
Primary government:			
Governmental:			
General	\$ 804,036	\$ 65,899	\$ 869,935
Nonmajor	<u>110,180</u>	<u>-</u>	<u>110,180</u>
Total governmental	<u>\$ 914,216</u>	<u>\$ 65,899</u>	<u>\$ 980,115</u>
Internal Service - equipment	<u>\$ 9,067</u>	<u>\$ -</u>	<u>\$ 9,067</u>
Component units:			
Downtown Development Authority	<u>\$ 9,651</u>	<u>\$ -</u>	<u>\$ 9,651</u>
Brownfield Redevelopment Authority	<u>\$ 4,869</u>	<u>\$ -</u>	<u>\$ 4,869</u>

NOTE 7 - LONG-TERM LIABILITIES

At June 30, 2025, long-term liabilities consist of the following:

Governmental activities:	
Bonds payable:	
\$3,323,000 2024 Capital improvement bonds (limited tax general obligation), due in annual installments ranging from \$98,000 to \$261,000, plus interest at 5.35%; final payment due December 2044	\$ 3,323,000
Compensated absences	<u>201,274</u>
Total governmental activities long-term liabilities	<u>\$ 3,524,274</u>

Long-term liability activity for the year ended June 30, 2025, was as follows:

	<i>Beginning balance</i>	<i>Net Change</i>	<i>Additions</i>	<i>Reductions</i>	<i>Ending balance</i>	<i>Due within one year</i>
Governmental activities:						
Bonds payable:						
2024 capital improvement bonds	\$ -	\$ -	\$ 3,323,000	\$ -	\$ 3,323,000	\$ 98,000
Compensated absences	<u>139,662</u>	<u>61,612</u>	<u>-</u>	<u>-</u>	<u>201,274</u>	<u>94,000</u>
Total governmental activities	<u>\$ 139,662</u>	<u>\$ 61,612</u>	<u>\$ 3,323,000</u>	<u>\$ -</u>	<u>\$ 3,524,274</u>	<u>\$ 192,000</u>

NOTE 7 - LONG-TERM LIABILITIES (Continued)

At June 30, 2025, debt service requirements, excluding compensated absences, were as follows:

<i>Year ended</i> <i>June 30,</i>	<i>Governmental activities</i>	
	<i>Principal</i>	<i>Interest</i>
2026	\$ 98,000	\$ 175,159
2027	102,000	169,809
2028	107,000	164,218
2029	113,000	158,333
2030	119,000	152,127
2031 - 2035	699,000	655,135
2036 - 2040	908,000	441,375
2041 - 2045	<u>1,177,000</u>	<u>164,058</u>
Totals	<u>\$ 3,323,000</u>	<u>\$ 2,080,214</u>

The debt is secured by the full faith and credit of the City and is considered to be direct placement debt.

NOTE 8 - DEFINED BENEFIT PENSION PLAN

Plan description:

The City participates in the Municipal Employees' Retirement System of Michigan (MERS). 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 by accessing the MERS website at www.mersofmich.com.

Benefits provided:

The City's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries and covers all full-time employees at the City. Retirement benefits for eligible employees vary by division/bargaining unit and are calculated as 2.0% to 2.25% of the employee's five-year final average compensation times the employee's years of service, with a maximum of 80% of final average compensation. Normal retirement age is 60, with early retirement at a reduced benefit at age 50, with 25 years of service, or age 55, with 15 years of service. Deferred retirement benefits vest after six years of credited service but are not paid until the date retirement would have occurred had the member remained an employee. Employees in the police/fire division of the plan are required to contribute 1.8% of their compensation to the plan. An employee who leaves service may withdraw their contributions, plus any accumulated interest. Benefit terms, within the parameters of MERS, are established and amended by the authority of the City Council.

Employees covered by benefit terms:

At the December 31, 2024, measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	14
Active employees	<u>18</u>
Total	<u>55</u>

NOTE 8 - DEFINED BENEFIT PENSION PLAN (Continued)

Contributions:

The City is required to contribute amounts at least equal to an 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. For the fiscal year ended June 30, 2025, City contributions ranged from 10.87% to 19.46% of covered payroll. For the fiscal year ended June 30, 2025, the City contributed \$170,508 to the plan, and employees contributed \$5,548. Employee contributions range from 0% to 1.8% of payroll.

Net pension liability:

The City's net pension liability reported at June 30, 2025, was determined using a measurement of the total pension liability and the pension net position as of December 31, 2024. The total pension liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total pension liability in the December 31, 2024, actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%	
Salary increases	3.00%	in the long term
Investment rate of return	6.93%	net of investment expenses, including inflation

Mortality rates were based on scale MP-2019 applied fully generationally from the Pub-2010 base year of 2010.

The actuarial assumptions used in the December 31, 2024, valuation were based on the results of the actuarial experience studies covering 2014-2018 and dated 2020.

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 schedule:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>	<u>Expected money-weighted rate of return</u>
Global equity	60.00%	4.50%	2.70%
Global fixed income	20.00%	2.00%	0.40%
Private investments	<u>20.00%</u>	7.00%	1.40%
	<u>100.00%</u>		
Inflation			2.50%
Administrative expenses			<u>0.18%</u>
Investment rate of return			<u>7.18%</u>

NOTES TO FINANCIAL STATEMENTS (Continued)

NOTE 8 - DEFINED BENEFIT PENSION PLAN (Continued)

Discount rate:

The discount rate used to measure the total pension liability is 7.18% for 2024. The projection of cash flows used to determine the discount rate assumes that employer contributions will be made at the actuarially determined rates for employers. 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 the net pension liability:

	<i>Increase (decrease)</i>		
	<i>Total pension liability</i>	<i>Plan fiduciary net position</i>	<i>Net pension liability</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2023	\$ 5,404,647	\$ 4,490,835	\$ 913,812
Changes for the year:			
Service cost	134,983	-	134,983
Interest	382,569	-	382,569
Differences between expected actual experience	(6,127)	-	(6,127)
Changes in assumptions	(11,174)	-	(11,174)
Employer contributions	-	152,284	(152,284)
Employee contributions	-	5,394	(5,394)
Net investment income	-	333,854	(333,854)
Benefit payments, including refunds	(287,768)	(287,768)	-
Administrative expenses	-	(9,892)	9,892
Other	(1)	-	(1)
Net changes	212,482	193,872	18,610
Balances at December 31, 2024	\$ 5,617,129	\$ 4,684,707	\$ 932,422

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City, calculated using the discount rate of 7.18%, as well as what the City's net pension liability 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.

	<i>1% decrease</i>	<i>Current rate</i>	<i>1% increase</i>
	<i>(6.18%)</i>	<i>(7.18%)</i>	<i>(8.18%)</i>
City's net pension liability	\$ 1,631,868	\$ 932,422	\$ 352,328

NOTES TO FINANCIAL STATEMENTS (Continued)**NOTE 8 - DEFINED BENEFIT PENSION PLAN (Continued)***Pension plan fiduciary net position:*

Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report, which can be 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. Benefit payments are recognized as expense when due and payable in accordance with benefit terms.

Pension expense, deferred outflows of resources, and deferred inflows of resources related to the pension plan:

For the fiscal year ended June 30, 2025, the City recognized pension expense of \$317,593. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources, related to the pension plan, from the following sources:

<i>Source</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between projected and actual earnings	\$ 157,956	\$ -
Difference between expected and actual experience	75,404	-
Difference in assumptions	6,837	-
	240,197	-
Contributions made subsequent to the measurement date	84,239	-
Total	\$ 324,436	\$ -

The amount reported as deferred outflows of resources resulting from contributions made subsequent to the measurement date, in the amount of \$84,239, will be recognized as a reduction in the net pension liability in fiscal year 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources, related to the pension plan, will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
2026	\$ 160,334	\$ -
2027	120,616	-
2028	(37,466)	-
2029	(3,287)	-
Totals	\$ 240,197	\$ -

NOTE 9 - PROPERTY TAX REVENUE

The 2024 taxable valuation of the City amounted to \$241,058,937, on which ad valorem taxes levied consisted of 13.0818 mills for operating purposes raising \$3,153,478 which is recognized in the fund financial statements as property tax revenue.

NOTE 10 - INTERFUND BALANCES AND TRANSFERS

At June 30, 2025, the General Fund owed the nonmajor governmental funds \$246,485 because the General Fund was using the cash held by the nonmajor governmental funds to purchase investments. Investment return is appropriately allocated to all funds.

For the year ended June 30, 2025, interfund transfers consisted of the following:

<u>Fund</u>	<u>Transfers in</u>	<u>Fund</u>	<u>Transfers out</u>
General	\$ 70,750	Nonmajor governmental	\$ 70,750
Nonmajor governmental	<u>190,520</u>	General	<u>190,520</u>
Total	<u>\$ 261,270</u>	Total	<u>\$ 261,270</u>

The transfer out of the nonmajor governmental fund to the General Fund represents support for operational costs.

The transfers out of the General Fund to nonmajor governmental funds, represent unrestricted revenues, collected in the General Fund, that were used to support costs accounted for in those funds.

NOTE 11 - JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATION

Kalamazoo Lake Sewer and Water Authority:

The Kalamazoo Lake Sewer and Water Authority is a joint venture of the City, the City of Saugatuck, and the Township of Saugatuck. The Authority's administrative board consists of five members appointed by each of the three participating units. The Authority was formed to operate, maintain, administer and manage the water and sewerage systems located within the constituent units of government. The City did not provide support to the Authority in fiscal year 2025. Any infrastructure constructed for the City, by the Authority, is recorded as infrastructure in the City's records. Complete audited financial statements for the Authority can be obtained from their offices. The City has pledged its full faith and credit for its obligation to pay its portion (55.38 percent) of the Authority's debt service in the event that the Authority is unable to meet its debt service requirements. The Authority's loan balance at February 28, 2025, was \$2,395,090.

Saugatuck Township Fire District:

The Saugatuck Township Fire District is a joint venture of the City, the City of Saugatuck, and the Township of Saugatuck. The District's administrative board consists of seven members, one at-large member and two members from each of the three participating units. The budget of the District is approved at a joint meeting of the participating units. The City of the Village of Douglas did not provide support to the District in fiscal year 2025. The City does not retain an ongoing financial interest or responsibility in the District and is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future.

Interurban Transit Authority:

The City, in conjunction with the City of Saugatuck and the Township of Saugatuck, created the Interurban Transit Authority, which is considered a jointly governed organization. The Authority's administrative board consists of six members, two members appointed by each of the three participating units. The City of the Village of Douglas did not provide support to the Authority in fiscal year 2025. The City does not retain an ongoing financial interest or responsibility in the Authority and is unaware of any circumstances that would cause an additional benefit or burden to the participating governments in the near future.

NOTE 12 - RESTRICTED NET POSITION

In the government-wide statement of net position, the governmental activities report restricted net position, in the amount of \$614,062. Of this amount, \$328,039 is restricted for public works and \$286,023 is restricted for utility system improvements. Net position is restricted by enabling legislation related to the amounts restricted for public works.

NOTE 13 - CONSTRUCTION CODE ACT

A summary of construction code enforcement transactions for the year ended June 30, 2025, is as follows:

Cumulative excess (deficit) revenues, beginning of year	\$ (2,122)
Revenues	\$ 77,075
Expenses	<u>80,545</u>
Excess (deficiency) of revenues over expenses	<u>\$ (3,470)</u>
Cumulative excess (deficit) revenues, end of year	<u>\$ (5,592)</u>

NOTE 14 - RISK MANAGEMENT

The City is exposed to various risks of loss related to general liability, property and casualty, workers' compensation, and employee medical claims. The City has purchased commercial insurance for each of these claims and is neither self-insured, nor participates in a shared-risk pool. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.

NOTE 15 - CONSTRUCTION COMMITMENT

The City has a contract, in the amount of \$3,169,645, to construct improvements for a new City Hall building. Costs incurred through June 30, 2025, amount to \$1,940,393 leaving a commitment of \$1,229,252. The project is being funded through the issuance of bonds and available resources of the General Fund.

NOTE 16 - CHANGE IN ACCOUNTING PRINCIPLE

During the year ended June 30, 2025, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB Statement No. 101 replaces GASB 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. These changes were incorporated in the City's fiscal year 2025 financial statements and had no material effect on the beginning net position of the governmental activities.

NOTE 17 - UPCOMING ACCOUNTING PRONOUNCEMENT

The Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. This statement is effective for fiscal years ending June 30, 2026, and after. This statement establishes new accounting and financial reporting requirements, or modifies existing requirements, related to the following: management's discussion and analysis; unusual or infrequent items; presentation of the proprietary fund statement of revenue, expenses, and changes in fund net position; information about major component units in basic financial statements; and budgetary comparison information.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

City of the Village of Douglas

BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended June 30, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Property taxes:				
Operating levy	\$ 3,119,016	\$ 3,119,016	\$ 3,116,493	\$ (2,523)
Administration fees	121,809	121,809	120,946	(863)
Other	5,500	10,500	5,491	(5,009)
Total property taxes	3,246,325	3,251,325	3,242,930	(8,395)
Licenses and permits:				
Code inspection fees	65,000	65,000	77,075	12,075
Cable franchise fees	17,000	17,000	14,742	(2,258)
Other	14,000	6,000	5,335	(665)
Total licenses and permits	96,000	88,000	97,152	9,152
State grants:				
State shared revenue	158,025	158,025	155,771	(2,254)
Local community stabilization	45,000	45,000	52,070	7,070
Other	15,000	20,000	22,290	2,290
Total state grants	218,025	223,025	230,131	7,106
Contributions from local units	3,710	21,710	24,023	2,313
Charges for services:				
Planning and zoning fees	80,000	80,000	50,112	(29,888)
Other	44,750	59,450	66,174	6,724
Total charges for services	124,750	139,450	116,286	(23,164)
Fines and forfeitures	3,500	9,500	11,363	1,863
Investment return and rentals:				
Investment return	-	82,200	92,704	10,504
Rentals	26,600	74,400	66,083	(8,317)
Investment return and rentals	26,600	156,600	158,787	2,187

City of the Village of Douglas

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended June 30, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES (Continued)				
Other:				
Donations	\$ -	\$ 105,500	\$ 105,894	\$ 394
Miscellaneous	20,901	58,701	58,240	(461)
Total other	20,901	164,201	164,134	(67)
Total revenues	3,739,811	4,053,811	4,044,806	(9,005)
EXPENDITURES				
General government:				
City Council	22,176	22,176	13,212	8,964
Manager	188,150	188,150	190,137	(1,987)
Elections	24,310	25,110	15,869	9,241
Assessor	69,512	69,512	65,471	4,041
Treasurer and Clerk	322,185	419,485	409,480	10,005
Building and grounds	183,790	252,740	281,395	(28,655)
Other	149,327	118,427	81,291	37,136
Total general government	959,450	1,095,600	1,056,855	38,745
Public safety:				
Police department	895,415	919,015	907,215	11,800
Code inspections	65,000	74,000	71,153	2,847
Total public safety	960,415	993,015	978,368	14,647
Public works:				
Department of public works	401,185	376,185	333,892	42,293
Marina	100,250	107,350	78,530	28,820
Brownfield redevelopment	60,000	60,000	60,000	-
Total public works	561,435	543,535	472,422	71,113
Community and economic development - planning and zoning	373,560	318,260	256,303	61,957

City of the Village of Douglas

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended June 30, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
EXPENDITURES (Continued)				
Recreation and culture - parks and recreation	\$ 207,525	\$ 256,733	\$ 235,373	\$ 21,360
Capital outlay	214,968	223,968	200,383	23,585
Total expenditures	3,277,353	3,431,111	3,199,704	231,407
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	462,458	622,700	845,102	222,402
OTHER FINANCING SOURCES (USES)				
Transfers in	70,750	70,750	70,750	-
Transfers out	(190,520)	(340,520)	(340,520)	-
Total other financing sources (uses)	(119,770)	(269,770)	(269,770)	-
NET CHANGES IN FUND BALANCES	342,688	352,930	575,332	222,402
FUND BALANCES - BEGINNING	1,520,407	1,520,407	1,520,407	-
FUND BALANCES - ENDING	\$ 1,863,095	\$ 1,873,337	\$ 2,095,739	\$ 222,402

City of the Village of Douglas

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

Year ended June 30, 2025

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability:										
Service cost	\$ 134,983	\$ 112,435	\$ 93,888	\$ 100,529	\$ 102,655	\$ 90,568	\$ 86,011	\$ 95,463	\$ 99,347	\$ 97,912
Interest	382,569	350,395	335,137	331,365	306,336	287,550	273,493	281,803	260,000	242,044
Differences between expected and actual experience	(6,127)	238,467	(24,748)	(177,322)	(22,535)	82,303	(31,671)	(335,248)	51,044	(55,441)
Changes in assumptions	(11,174)	42,857	-	186,612	119,962	141,406	-	-	-	158,592
Benefit payments, including refunds	(287,768)	(232,635)	(173,536)	(177,181)	(174,886)	(168,120)	(140,686)	(141,647)	(130,190)	(125,185)
Other	(1)	-	-	-	-	-	-	-	-	-
Net change in total pension liability	212,482	511,519	230,741	264,003	331,532	433,707	187,147	(99,629)	280,201	317,922
Total pension liability, beginning of year	5,404,647	4,893,128	4,662,387	4,398,384	4,066,852	3,633,145	3,445,998	3,545,627	3,265,426	2,947,504
Total pension liability, end of year	\$5,617,129	\$5,404,647	\$4,893,128	\$4,662,387	\$4,398,384	\$4,066,852	\$3,633,145	\$3,445,998	\$3,545,627	\$3,265,426
Plan fiduciary net position:										
Contributions - employer	\$ 152,284	\$ 131,246	\$ 139,315	\$ 131,784	\$ 88,722	\$ 96,330	\$ 125,508	\$ 400,500	\$ 332,655	\$ 112,267
Contributions - employee	5,394	5,052	4,711	4,200	4,336	4,138	5,912	7,122	7,538	7,093
Net investment income (loss)	333,854	466,503	(483,371)	581,455	475,846	455,292	(139,523)	412,837	284,499	(36,439)
Benefit payments, including refunds	(287,768)	(232,635)	(173,536)	(177,181)	(174,886)	(168,120)	(140,686)	(141,647)	(130,190)	(125,185)
Administrative expenses	(9,892)	(9,706)	(8,628)	(6,669)	(7,510)	(7,847)	(6,860)	(6,514)	(5,570)	(5,280)
Net change in plan fiduciary net position	193,872	360,460	(521,509)	533,589	386,508	379,793	(155,649)	672,298	488,932	(47,544)
Plan fiduciary net position, beginning of year	4,490,835	4,130,375	4,651,884	4,118,295	3,731,787	3,351,994	3,507,643	2,835,345	2,346,413	2,393,957
Plan fiduciary net position, end of year	\$4,684,707	\$4,490,835	\$4,130,375	\$4,651,884	\$4,118,295	\$3,731,787	\$3,351,994	\$3,507,643	\$2,835,345	\$2,346,413
City's net pension (asset) liability, end of year	\$ 932,422	\$ 913,812	\$ 762,753	\$ 10,503	\$ 280,089	\$ 335,065	\$ 281,151	\$ (61,645)	\$ 710,282	\$ 919,013
Plan fiduciary net position as a percent of total pension liability	83.40%	83.09%	84.41%	99.77%	93.63%	91.76%	92.26%	101.79%	79.97%	71.86%
Covered payroll	\$1,134,266	\$ 933,944	\$ 830,422	\$ 948,054	\$ 945,471	\$ 813,602	\$ 762,993	\$ 884,507	\$ 883,260	\$ 906,913
City's net pension (asset) liability as a percentage of covered payroll	82.20%	97.84%	91.85%	1.11%	29.62%	41.18%	36.85%	-6.97%	80.42%	101.33%

City of the Village of Douglas

SCHEDULE OF CITY PENSION CONTRIBUTIONS

Last Ten Fiscal Years Ended June 30

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contributions	\$ 170,508	\$ 131,814	\$ 136,788	\$ 137,680	\$ 108,241	\$ 87,938	\$ 108,041	\$ 139,563	\$ 132,427	\$ 119,838
Contributions in relation to the actuarially determined contributions	170,508	131,814	136,788	137,680	108,241	87,938	108,041	139,563	395,427	323,088
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (263,000)	\$ (203,250)
Covered payroll	\$ 1,134,266	\$ 933,944	\$ 830,422	\$ 948,054	\$ 945,471	\$ 813,602	\$ 762,993	\$ 884,507	\$ 883,260	\$ 903,709
Contributions as a percentage of covered payroll	15.03%	14.11%	16.47%	14.52%	11.45%	10.81%	14.16%	15.78%	44.77%	35.75%

Actuarial valuation information relative to the determination of contributions:

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 cost
Amortization method	Level percentage of pay, open
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	6.93%, net of investment and administrative expenses, including inflation
Retirement age	Normal retirement age is 60 years
Mortality	Pub-2010 mortality tables

SUPPLEMENTARY INFORMATION

DRAFT

City of the Village of Douglas

COMBINING BALANCE SHEET - nonmajor governmental funds

June 30, 2025

	<i>Special revenue funds</i>			<i>Capital project funds</i>		<i>Totals</i>
	<i>Major Streets</i>	<i>Local Streets</i>	<i>Schultz Park Launch Ramp</i>	<i>Water and Sewer Revolving</i>	<i>Blue Star Corridor Improvement</i>	
ASSETS						
Cash	\$ -	\$ 129,703	\$ 99,406	\$ 199,125	\$ 358,845	\$ 787,079
Receivables	31,721	13,383	-	101,648	-	146,752
Due from other funds	212,142	34,343	-	-	-	246,485
Prepays	481	442	-	-	-	923
Total assets	\$ 244,344	\$ 177,871	\$ 99,406	\$ 300,773	\$ 358,845	\$ 1,181,239
LIABILITIES AND FUND BALANCES						
Liabilities - payables	\$ 64,626	\$ 29,550	\$ 1,254	\$ 14,750	\$ -	\$ 110,180
Fund balances:						
Nonspendable - prepaids	481	442	-	-	-	923
Restricted for capital improvements	-	-	-	286,023	-	286,023
Restricted for public works	179,237	147,879	-	-	-	327,116
Committed for recreation and culture	-	-	98,152	-	-	98,152
Assigned for capital improvements	-	-	-	-	358,845	358,845
Total fund balances	179,718	148,321	98,152	286,023	358,845	1,071,059
Total liabilities and fund balances	\$ 244,344	\$ 177,871	\$ 99,406	\$ 300,773	\$ 358,845	\$ 1,181,239

City of the Village of Douglas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - nonmajor governmental funds**

Year ended June 30, 2025

	<i>Special revenue funds</i>			<i>Capital project funds</i>		<i>Totals</i>
	<i>Major Streets</i>	<i>Local Streets</i>	<i>Schultz Park Launch Ramp</i>	<i>Water and Sewer Revolving</i>	<i>Blue Star Corridor Improvement</i>	
REVENUES						
Federal grant	\$ -	\$ -	\$ -	\$ 179,413	\$ -	\$ 179,413
State grants	220,160	99,331	-	1,625	116,457	437,573
Intergovernmental	90,215	141,105	-	-	-	231,320
Charges for services	-	-	30,956	341,860	-	372,816
Interest	6,526	4,702	3,928	7,668	7,403	30,227
Other	466	341	1,500	10,093	-	12,400
Total revenues	317,367	245,479	36,384	540,659	123,860	1,263,749
EXPENDITURES						
Current:						
Public works	470,494	438,352	-	30,633	-	939,479
Recreation and culture	-	-	4,477	-	-	4,477
Capital outlay	-	-	-	482,389	-	482,389
Total expenditures	470,494	438,352	4,477	513,022	-	1,426,345
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(153,127)	(192,873)	31,907	27,637	123,860	(162,596)
OTHER FINANCING SOURCES (USES)						
Transfers in	40,520	100,000	-	50,000	-	190,520
Transfers out	-	-	(70,750)	-	-	(70,750)
Total other financing sources (uses)	40,520	100,000	(70,750)	50,000	-	119,770
NET CHANGES IN FUND BALANCES	(112,607)	(92,873)	(38,843)	77,637	123,860	(42,826)
FUND BALANCES - BEGINNING	292,325	241,194	136,995	208,386	234,985	1,113,885
FUND BALANCES - ENDING	\$ 179,718	\$ 148,321	\$ 98,152	\$ 286,023	\$ 358,845	\$ 1,071,059

City of the Village of Douglas

BUDGETARY COMPARISON SCHEDULE - Downtown Development Authority

Year ended June 30, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Property taxes	\$ 62,807	\$ 62,807	\$ 65,667	\$ 2,860
Interest	-	-	2,529	2,529
Other	-	-	9,015	9,015
Total revenues	62,807	62,807	77,211	14,404
EXPENDITURES				
Community and economic development	42,000	44,050	40,818	3,232
Capital contribution to City	15,560	13,510	21,900	(8,390)
Total expenditures	57,560	57,560	62,718	(5,158)
NET CHANGES IN FUND BALANCES	5,247	5,247	14,493	9,246
FUND BALANCES - BEGINNING	65,742	65,742	65,742	-
FUND BALANCES - ENDING	\$ 70,989	\$ 70,989	\$ 80,235	\$ 9,246

BUDGETARY COMPARISON SCHEDULE - Kalamazoo Lake Harbor Authority

Year ended June 30, 2025

	<i><u>Original budget</u></i>	<i><u>Final budget</u></i>	<i><u>Actual</u></i>	<i><u>Variance with final budget positive (negative)</u></i>
REVENUES				
Interest	\$ -	\$ -	\$ 124	\$ 124
EXPENDITURES				
Public works	-	-	-	-
NET CHANGES IN FUND BALANCES	-	-	124	124
FUND BALANCES - BEGINNING	<u>4,362</u>	<u>4,362</u>	<u>4,362</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 4,362</u>	<u>\$ 4,362</u>	<u>\$ 4,486</u>	<u>\$ 124</u>

City of the Village of Douglas

BUDGETARY COMPARISON SCHEDULE - Brownfield Redevelopment Authority

Year ended June 30, 2025

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Federal grant	\$ 480,989	\$ 45,000	\$ 15,701	\$ (29,299)
Intergovernmental	60,000	60,000	60,000	-
Interest	-	2,900	3,285	385
Total revenues	540,989	107,900	78,986	(28,914)
EXPENDITURES				
Public works	566,158	69,852	49,403	20,449
NET CHANGES IN FUND BALANCES	(25,169)	38,048	29,583	(8,465)
FUND BALANCES - BEGINNING	113,621	113,621	113,621	-
FUND BALANCES - ENDING	\$ 88,452	\$ 151,669	\$ 143,204	\$ (8,465)

To: City of the Village of Douglas City Council

Date: January 5, 2026

From: Sean Homyen, Planning & Zoning Administrator

RE: Wildwood Lane – Planned Unit Development (PUD)
Amendment – Monument Sign Installation



The Village of Friendliness – Since 1870

Background. The City received a request from Mark Lauterbach of Lauterbach Architecture, on behalf of the Wildwood Lane Association, to amend the approved Wildwood Lane Planned Unit Development (PUD) to allow for the installation of a monument sign. The Wildwood Lane site condominium was originally established in 2002 and is governed by an approved PUD.



Under the City's Sign Ordinance, residential development or subdivision identification signs are generally permitted only within residential zoning districts. However, because the Wildwood Lane development is regulated by a PUD, authorization for such a sign requires an amendment to the approved PUD plan.

Proposed Amendment. The proposed amendment would allow the installation of a monument sign intended to serve as a community identification feature for the Wildwood Lane Condominium Association. The sign is designed to be modest in scale and consistent with the residential character of the development.

The request does not introduce a new land use, increase development intensity, or alter the underlying zoning of the property. Instead, it seeks a limited modification to the approved PUD plan to allow an element not otherwise permitted without amendment.

Review and Findings. The Planning Commission reviewed the proposed amendment, including the sign's location, size, and design, as well as its relationship to surrounding infrastructure. The Association coordinated with MISS DIG, and the Department of Public Works confirmed that the proposed sign location would not conflict with public utilities or infrastructure.

The proposed sign location is within a general common element maintained by the Association, as established in the recorded Master Deed. The PUD ordinance allows for regulatory flexibility, including modifications to dimensional standards, where such changes result in a higher quality

development and remain consistent with PUD objectives.

Staff finds that the proposed amendment:

- Is consistent with the intent and purpose of the Planned Unit Development regulations
- Does not adversely affect surrounding properties
- Enhances community identification and wayfinding
- Does not increase density, traffic, or intensity of use

Planning Commission Action. The Planning Commission held a public hearing on the request and, after review, recommended approval of the PUD amendment, subject to conditions addressing compliance with the Sign Ordinance, maintenance responsibilities, and required permits.

RECOMMENDATION. City Council is asked to consider approval of the proposed PUD amendment by resolution, consistent with the Planning Commission's recommendation and the conditions outlined in the staff report. If approved, the Association will be required to amend its Master Deed to reflect the approved sign and obtain all necessary permits prior to installation.

SUGGESTED MOTION

Suggested Motion. I move to adopt Resolution 01-2026 to amend the Wildwood Lane PUD to permit installation of a monument sign under Section 27.12 of the City of the Village of Douglas Zoning Ordinance, based on the findings and recommendations in the staff memorandum dated January 5, 2026, subject to the following conditions:

1. The proposed sign shall comply with all applicable provisions of Article 22 (Signs), except as modified under Section 27.04(5) through this amendment.
2. The Wildwood Lane Association shall remain responsible for maintenance and repair of the sign, landscaping around it, and any related illumination, as indicated in the amended Master Deed.
3. Any proposed illumination shall be downcast, shielded, and reviewed by staff prior to installation to ensure compliance with Article 22.
4. Prior to issuance of a Sign permit, the Association shall record an amendment to the Master Deed incorporating the approved sign location and design, and provide a recorded copy to the City.
5. The applicant shall obtain a Sign Permit and any applicable electrical permit prior to installation.

Please feel free to reach out with any questions.

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

RESOLUTION NO. 01-2026

RESOLUTION TO APPROVE THE AMENDMENT FOR THE WILDWOOD PUD

At a meeting of the City Council for the City of the Village of Douglas, Michigan, held at the City of the Village of Douglas City Hall, Douglas, Michigan, on the 5th day of January 2026, at 6:00 p.m.

PRESENT: Council Members:

ABSENT: Council Members:

The following resolution was offered by Councilperson _____ and supported by Councilperson _____.

RESOLUTION

WHEREAS, an application was submitted by Mark Lauterbach of Lauterbach Architecture on behalf of the Wildwood Lane Association requesting an amendment to the approved Wildwood Lane Planned Unit Development (PUD) to permit the installation of a monument sign; and

WHEREAS, the Wildwood Lane PUD was originally approved by the City Council and is subject to the standards of Article 27 of the City of the Village of Douglas Zoning Ordinance; and

WHEREAS, the Planning Commission conducted a public hearing on the proposed PUD amendment and reviewed the request at its meeting on November 13, 2025, and subsequently recommended approval to the City Council; and

WHEREAS, the City Council has reviewed the application, the Planning Commission recommendation, and the staff memorandum dated November 5, 2025, prepared by the Planning & Zoning Administrator; and

WHEREAS, the City Council finds that the proposed amendment is consistent with the intent and purpose of the Planned Unit Development standards, does not introduce a new use or increase development intensity, and will enhance community identification while maintaining the character of the development.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS THAT THE CITY COUNCIL OF THE CITY OF THE VILLAGE OF DOUGLAS HEREBY ACCEPTS GOLFVIEW DRIVE AS A PUBLIC ROADWAY, CONTINGENT UPON:

1. The monument sign shall be installed in substantial compliance with the plans submitted and reviewed by the Planning Commission, except as modified through this approval.
2. The sign shall comply with all applicable provisions of Article 22 (Signs) of the Zoning Ordinance, except where modifications are expressly permitted under Section 27.04(5) of the Zoning Ordinance through this amendment.
3. The Wildwood Lane Association shall be responsible for the ongoing maintenance, repair, and any permitted illumination of the sign and surrounding landscaping.
4. Prior to issuance of a sign permit, the Association shall record an amendment to the Master Deed incorporating the approved sign location and design and shall provide the City with a recorded copy.
5. All required permits, including a sign permit and any applicable electrical permits, shall be obtained prior to installation.

BE IT FURTHER RESOLVED that this resolution shall take effect immediately upon adoption.

YEAS: Council Members:

NAYS: Council Members:

ABSTAIN: Council Members:

ABSENT: Council Members:

ADOPTED this 5th day of January 2026.

CITY OF THE VILLAGE OF DOUGLAS

BY: _____
Cathy North, Mayor

BY: _____
Laura Kasper, City Clerk

CERTIFICATION

I, Laura Kasper, the duly appointed Clerk of the City of the Village of Douglas, do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the Douglas City Council at a regular meeting held January 5th, 2026 in compliance with the Open Meetings Act, Act No. 267 of the Public Acts of Michigan, 1976, as amended, the minutes of the meeting were kept and will be or have been made available as required by said Act.

1.

CITY OF THE VILLAGE OF DOUGLAS

BY: _____
Laura Kasper, City Clerk



Planned Unit Development Application

The Village of Friendliness—Since 1870

Applicant Information

Company Name: LAUTERBACH ARCHITECTURE Applicant Name: MARK LAUTERBACH
Phone Number: [REDACTED] Email Address: [REDACTED]
Mailing Address / PO Box P.O. BOX 752 City: DOUGLAS State: MI Zip: 49406

Property Information

Owner/Agent Name: WILDWOOD LANE CONDOMINIUM ASSOCIATION
Phone Number: [REDACTED] Email Address: WILDWOODLANECONDOASSOCIATION@GMAIL.COM
Address: P.O. BOX 1045 City: DOUGLAS State: MI Zip: 49406
Parcel Number: 59-770-PUD Property Size: 9.735 AC Zoning District: C-2 PUD

Project Information

Proposed Overlay District: CURRENTLY WILDWOOD LANE CONDO. PUD
Describe the proposed Planned Unit Development Requested:

THIS APPLICATION IS FOR A MINOR AMENDMENT TO THE CURRENT WILDWOOD LANE PUD. THE REQUEST IS FOR A MONUMENT SIGN TO BE INSTALLED AT THE PROJECT ENTRANCE, RECORDED DEED AMENDMENT TO BE FILED ONCE AMENDMENT IS GRANTED BY THE CITY OF THE VILLAGE OF DOUGLAS.

☒ Yes, I have read the City of Douglas Zoning Ordinance Article 27 Planned Unit Development

Signature of Applicant: [Signature] Date: 8/25/2025

FOR INTERNAL USE ONLY

CITY OF DOUGLAS ZONING REVIEW
Approved ☐ Conditional Approval ☐ Denied ☐ Permit Number _____
Rationale _____ Fee Paid ☐ Application Complete ☐
Plans reviewed by Planning Commission on: _____ Approved on: _____ (Attach Minutes)
Signature of Planning & Zoning Administrator _____ Date _____

To: City of the Village of Douglas Planning Commission

Date: November 5, 2025

From: Sean Homyen, Planning & Zoning Administrator

RE: Wildwood Lane – Planned Unit Development (PUD)
Amendment – Monument Sign Installation



The Village of Friendliness – Since 1870

Background. Mark Lauterbach of Lauterbach Architecture, on behalf of the Wildwood Lane Association, is requesting an amendment to the Wildwood Lane PUD to allow installation of a new monument sign under Section 27.12 of the Zoning Ordinance. The site condominium was officially established on June 12, 2002. Under the current Sign Ordinance, residential development or subdivision identification signs are only permitted in residential districts (R-1 through R-6), except within PUD districts, where such signs require an amendment to the approved PUD plan. After several discussions with Interim Planner Tricia Anderson of Williams & Works, it was determined that the Association must amend the existing PUD ordinance to authorize the proposed sign.



Procedure. The Planning Commission is responsible for reviewing the request and making a recommendation to City Council. Following the Planning Commission's recommendation, City Council will consider the site plan amendment and the associated agreement to the changes. Council may approve, deny, or table the request by resolution. If approved, the association shall amend their master deed to incorporate the sign and provide the City with an updated copy of the master plan.

Review. The proposed monument sign serves as a community identification feature for the established Wildwood Lane Condominium Association and is designed to complement the residential character of the development. The request does not introduce any new use or intensity of development but rather enhances navigational clarity and community identity consistent with the intent and spirit of the PUD.

The proposed sign measures approximately 1'-11" by 2'-7", with a total sign face area of approximately 40 square feet. The Sign Ordinance requires monument signs to be located at least

15 feet from any property line. The proposed location is within the general common element, which is maintained by the Association per the recorded Master Deed. Documentation from the master deed & site plan is included in the packet regarding the general common element.

The Association contacted Miss Dig to verify the location of underground utilities, and the Department of Public Works (DPW) performed an additional inspection to confirm that the sign installation will not interfere with existing infrastructure. The sign is located well away from the public water main.

Under Section 27.04(5) – Regulatory Flexibility, the setback requirements may be modified as part of a Planned Unit Development, subject to Planning Commission recommendation and City Council approval. This section provides that departures from dimensional standards, including setbacks, may be permitted when such modifications result in a higher quality development or improved design consistent with PUD objectives. In this case, the proposed sign location satisfies that intent by maintaining adequate separation from utilities and preserving the aesthetic integrity of the condominium frontage.

5) Regulatory Flexibility. To encourage flexibility and creativity consistent with the Planned Unit Development concept, departures from the regulations in subsection (4), above, may be permitted, subject to recommendation by the Planning Commission and approval of City Council. For example, such departures may include but are not limited to modifications to: lot dimensional standards; floor area standards; setback requirements; parking, loading, and landscaping requirements; and similar requirements. Such modifications may be permitted only if they will result in a higher quality of development or a better design or layout than would be possible without the modifications. Density standards and the provisions of Section 16.21 Shorelines, right-of-way width requirement of Section 18.02 or the City rightof-way requirement for a public street may not be modified. A modification of up to 50% of the front yard setback requirement of the zoning district may be modified under this regulation.

RECOMMENDATION.

At the upcoming Public Hearing, the Planning Commission will review the proposed amendment and consider the information presented in this report, as well as any public comment received. If the Planning Commission concurs with staff's findings, it may recommend approval of the amendment to City Council, subject to the conditions outlined below.

SUGGESTED MOTION

Suggested Motion. I move to recommend approval of the request by Mark Lauterbach of Lauterbach Architecture on behalf of the Wildwood Lane Association to amend the Wildwood Lane PUD to permit installation of a monument sign under Section 27.12 of the City of the Village of Douglas Zoning Ordinance, based on the findings and recommendations in the staff report dated November 5, 2025, subject to the following conditions:

1. The proposed sign shall comply with all applicable provisions of Article 22 (Signs), except as modified under Section 27.04(5) through this amendment.
2. The Wildwood Lane Association shall remain responsible for maintenance and repair of the sign, landscaping around it, and any related illumination, as indicated in the amended Master Deed.
3. Any proposed illumination shall be downcast, shielded, and reviewed by staff prior to installation to ensure compliance with Article 22.
4. Prior to issuance of a Sign permit, the Association shall record an amendment to the Master Deed incorporating the approved sign location and design, and provide a recorded copy to the City.
5. The applicant shall obtain a Sign Permit and any applicable electrical permit prior to installation.

Please feel free to reach out with any questions.

A. Signs Permitted in Residential Districts, R-1, R-2, R-3, R-4, R-5, R-6, or other districts that contain a residential or mixed-use (with the exception of PUD districts):

Form		Maximum Number	Maximum Area (per sign)	Maximum Height (per sign)	Illumination Permitted	Minimum Setback
Monument	Residential Development/ Subdivision	1	48 sq. ft.	6'	Yes (external only)	15' from any property line
	Short-Term Rental	1	6 sq. ft.	4'	no	5' from any property line
	Non-Residential Uses	1	48 sq. ft.	6'	Yes	15' from any property line
Wall	Home Occupations	1	2 sq. ft.	N/A	No	N/A
	Short-term Rental Use	1	4 sq. ft.	N/A	No	N/A
	Non-Residential Use	1 per street frontage	Not to exceed 10% of the wall face to which it is affixed	N/A	Yes (external only)	N/A
Temporary Signs		Permitted in accordance with Section 22.05.15				
Electronic Reader Boards (monument signs only)		Permitted for essential services and public entities	Not more than 50% of sign copy area	6	Yes	15' from any property line
Projecting Signs	Short-term Rental Use	1	4 sq. ft.	N/A	No	N/A
	Non-Residential Use	1	8 sq. ft.	N/A	No	N/A
	Home Occupations	1	2 sq. ft.	N/A	No	N/A

ENTRANCE MONUMENT SIGN

Wildwood Lane Condominium Association PUD
R-2 Residential District

sheet index

A01 Wildwood Lane site plan
A02 sign location plan
A03 sign elevations
A04 sign details
A05 reference imagery
A06 reference imagery
A07 reference imagery
A08 utilities overlay
A09 Wildwood Ln PUD entrance
A10 Wildwood Ln PUD photo
A11 Summer Grove PUD entrance
A12 Summer Grove PUD photo
A13 Wilderness Ridge PUD entrance
A14 Wilderness Ridge PUD photo

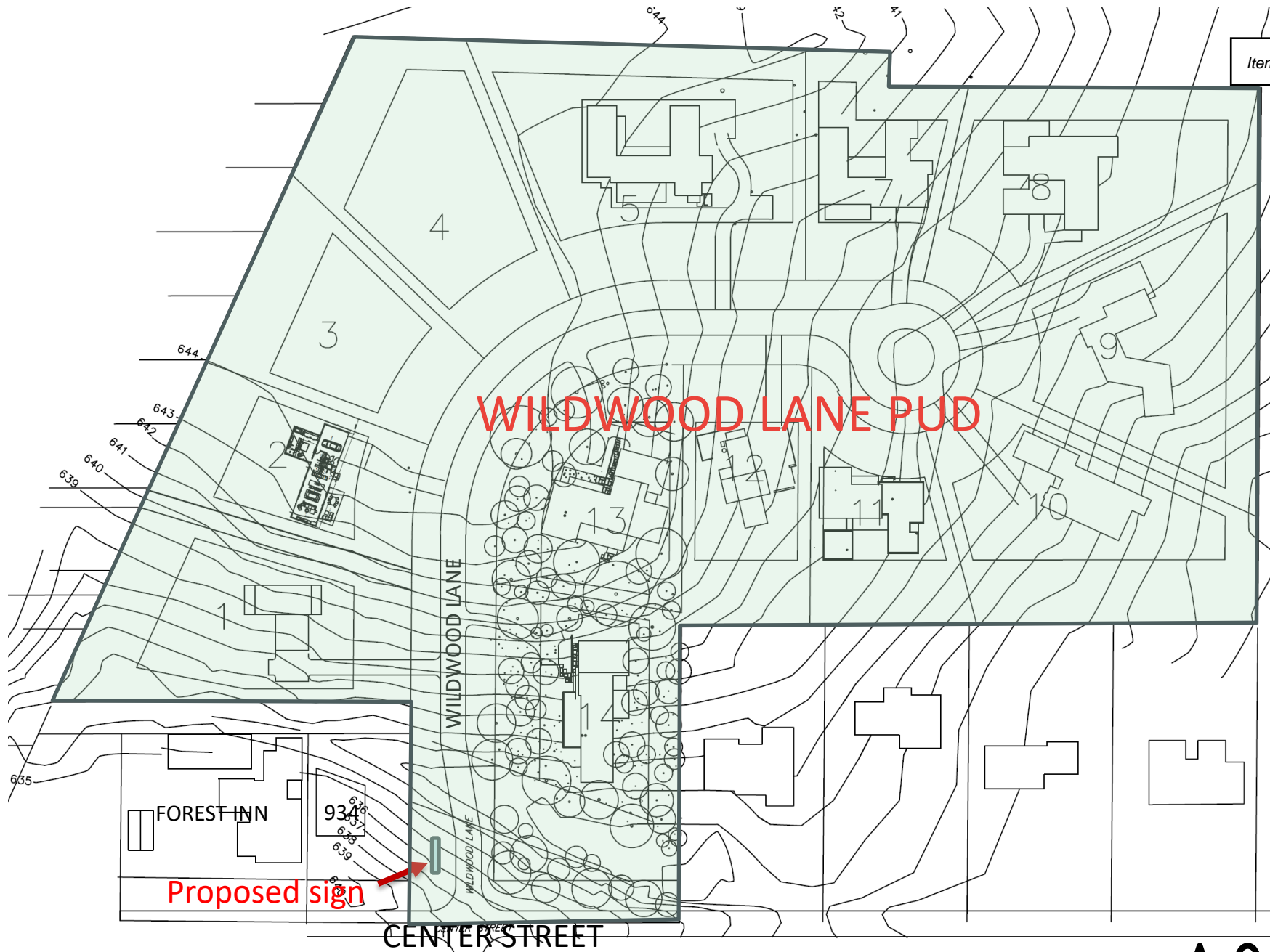
ENTRANCE MONUMENT SIGN
WILWOOD LN CONDOMINIUM ASSOC.
REV: 7.29.2025

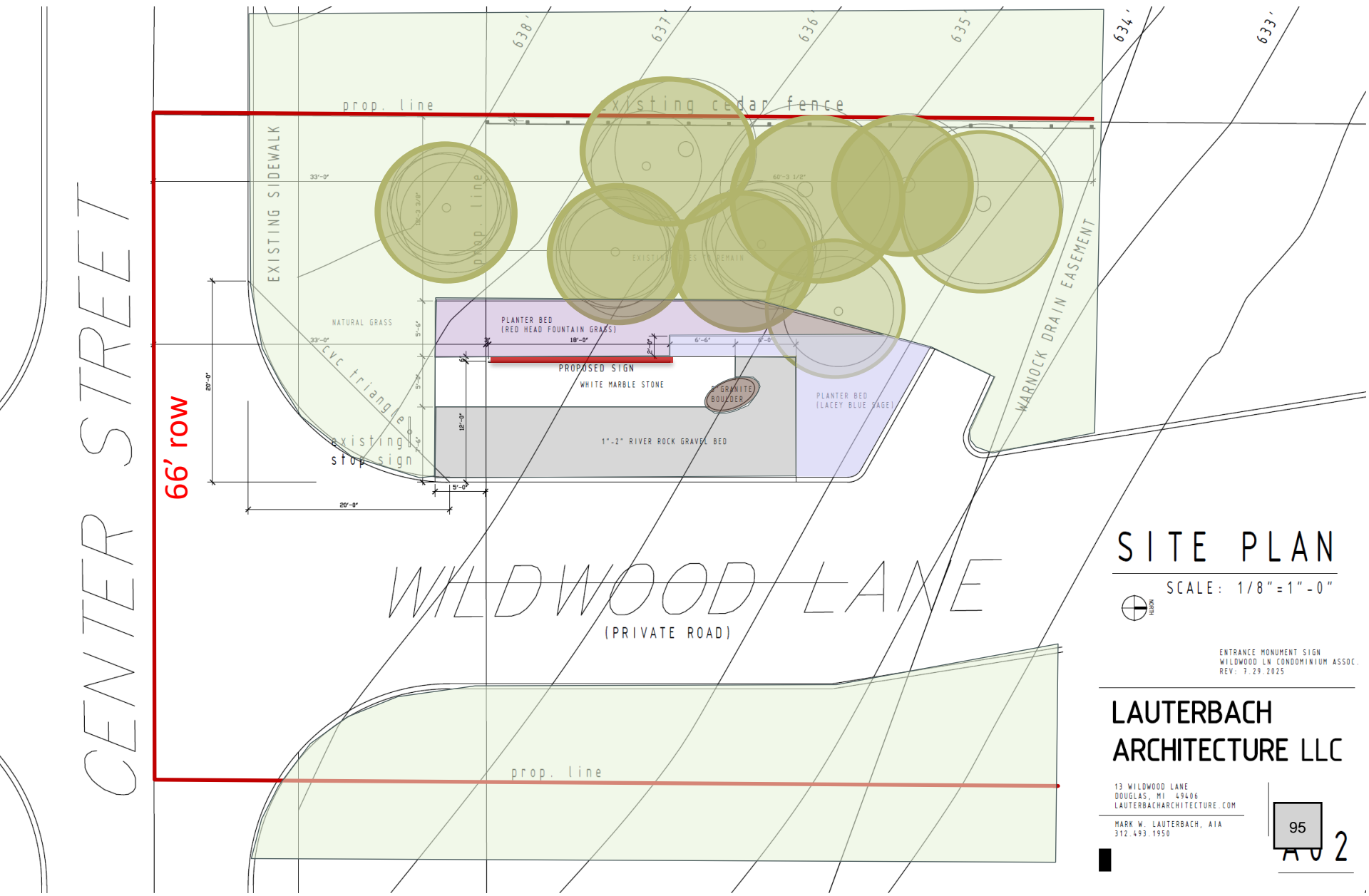
**LAUTERBACH
ARCHITECTURE LLC**

13 WILWOOD LANE
DOUGLAS, MI 49406
LAUTERBACHARCHITECTURE.COM

MARK W. LAUTERBACH, AIA
312.493.1950

A00





SITE PLAN

SCALE: 1/8" = 1'-0"

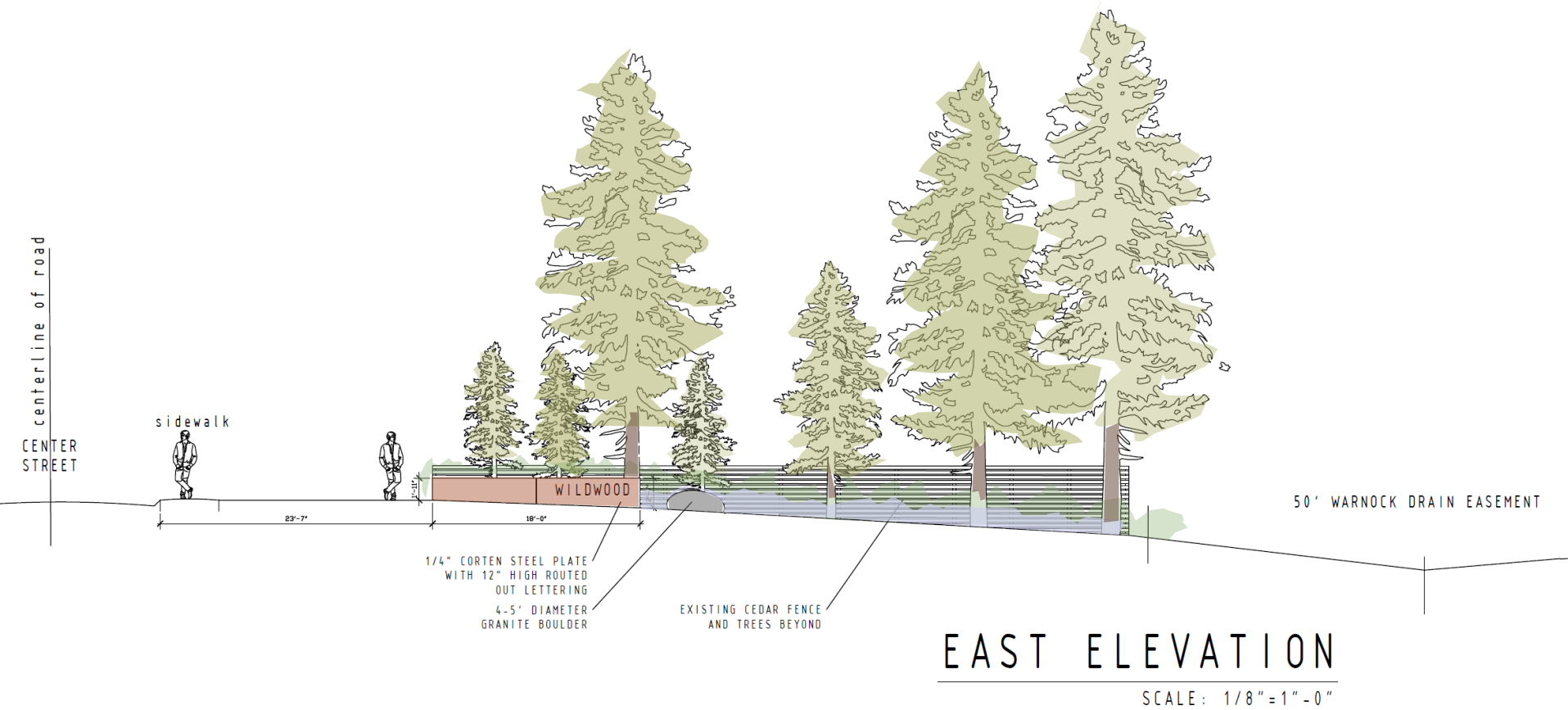


ENTRANCE MONUMENT SIGN
WILDWOOD LN. CONDOMINIUM ASSOC.
REV: 7.29.2025

**LAUTERBACH
ARCHITECTURE LLC**

13 WILDWOOD LANE
DOUGLAS, MA 01940
LAUTERBACHARCHITECTURE.COM

MARK W. LAUTERBACH, AIA
312.493.1950



ENTRANCE MONUMENT SIGN
WILDWOOD LN. CONDOMINIUM ASSOC.
REV: 7.29.2025

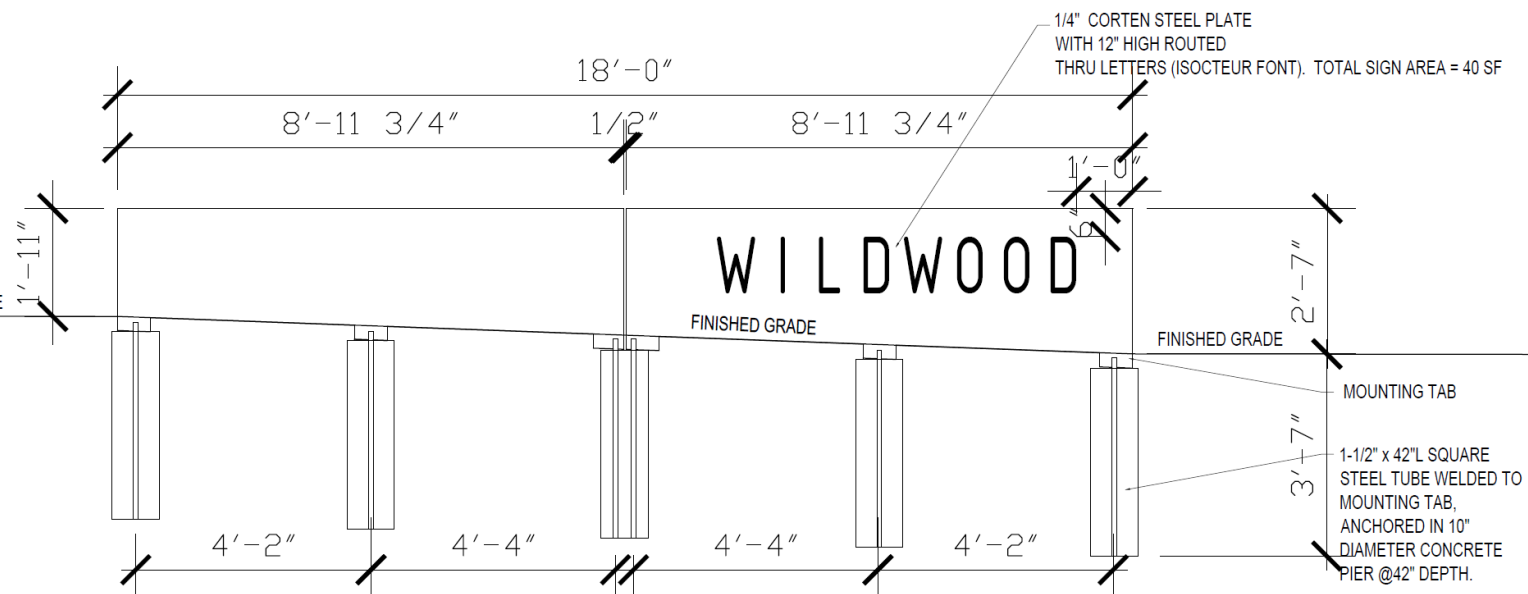
**LAUTERBACH
ARCHITECTURE LLC**

13 WILDWOOD LANE
DOUGLAS, MI 49406
LAUTERBACHARCHITECTURE.COM

MARK W. LAUTERBACH, AIA
312.493.1950



FINISHED GRADE



SIGN ELEVATION

SCALE: 1/2" = 1' - 0"

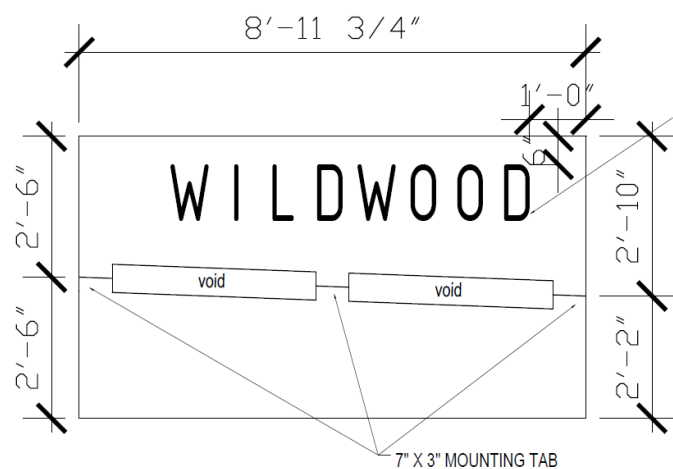


plate layout

SCALE: 1/2" = 1' - 0"

ENTRANCE SIGN

QTY: 1

ENTRANCE MONUMENT SIGN
WILDWOOD LN CONDOMINIUM ASSOC.
REV: 7.29.2025

LAUTERBACH
ARCHITECTURE LLC

13 WILDWOOD LANE
DOUGLAS, MI 49406
LAUTERBACHARCHITECTURE.COM
MARK W. LAUTERBACH, AIA
312.493.1950



CORTEN STEEL PLATE WITH
ROUTED OUT LETTERS





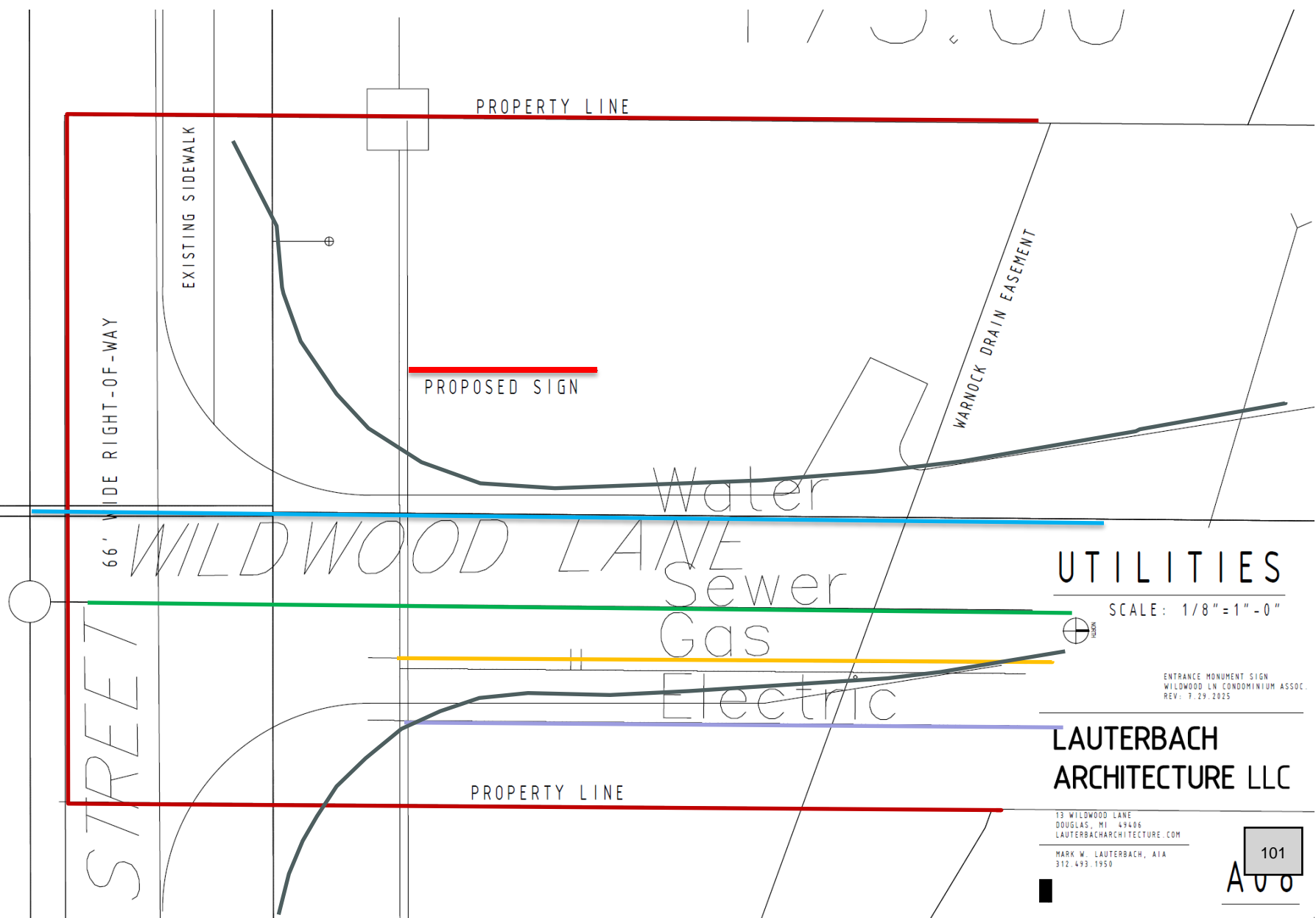
GRANITE BOULDER, RIVER ROCK
GRAVEL, WHITE MARBLE STONE,
OPEN CEDAR SLAT FENCE, METAL
EDGING



LACEY BLUE SAGE



RED HEAD FOUNTAIN GRASS



UTILITIES

SCALE: 1/8" = 1'-0"

ENTRANCE MONUMENT SIGN
WILDWOOD LN. CONDOMINIUM ASSOC.
REV: 7.29.2025

**LAUTERBACH
ARCHITECTURE LLC**

13 WILDWOOD LANE
DOUGLAS, MI 49406
LAUTERBACHARCHITECTURE.COM

MARK W. LAUTERBACH, AIA
312.493.1950



Search by parcel number, o



Item 8B.

061-00 FOREST INN LLC 0.5 Acres

040-20 ROSE AUGUST APPLE TRUST 0.27 Acres

66' ROW

Wildwood Lane

014-00 WILSON CHESTER JR 0 Acres

70' ROW 0 Acres

PROPOSED
SIGN

Center Street

59-ROW 0 Acres

001-02 BOHMBACH DAVID M & JOANNA 0.29 Acres

003-00 BRENNER RACHELA TRUST 0.16 Acres

004-00 LEVINE KAREN L 2015 RESTATEMENT TRUST 0.45 Acres

Esri Community Maps Contributors, © OpenStreetMap, Microsoft

40ft

WILDWOOD LANE PUD

102

A09



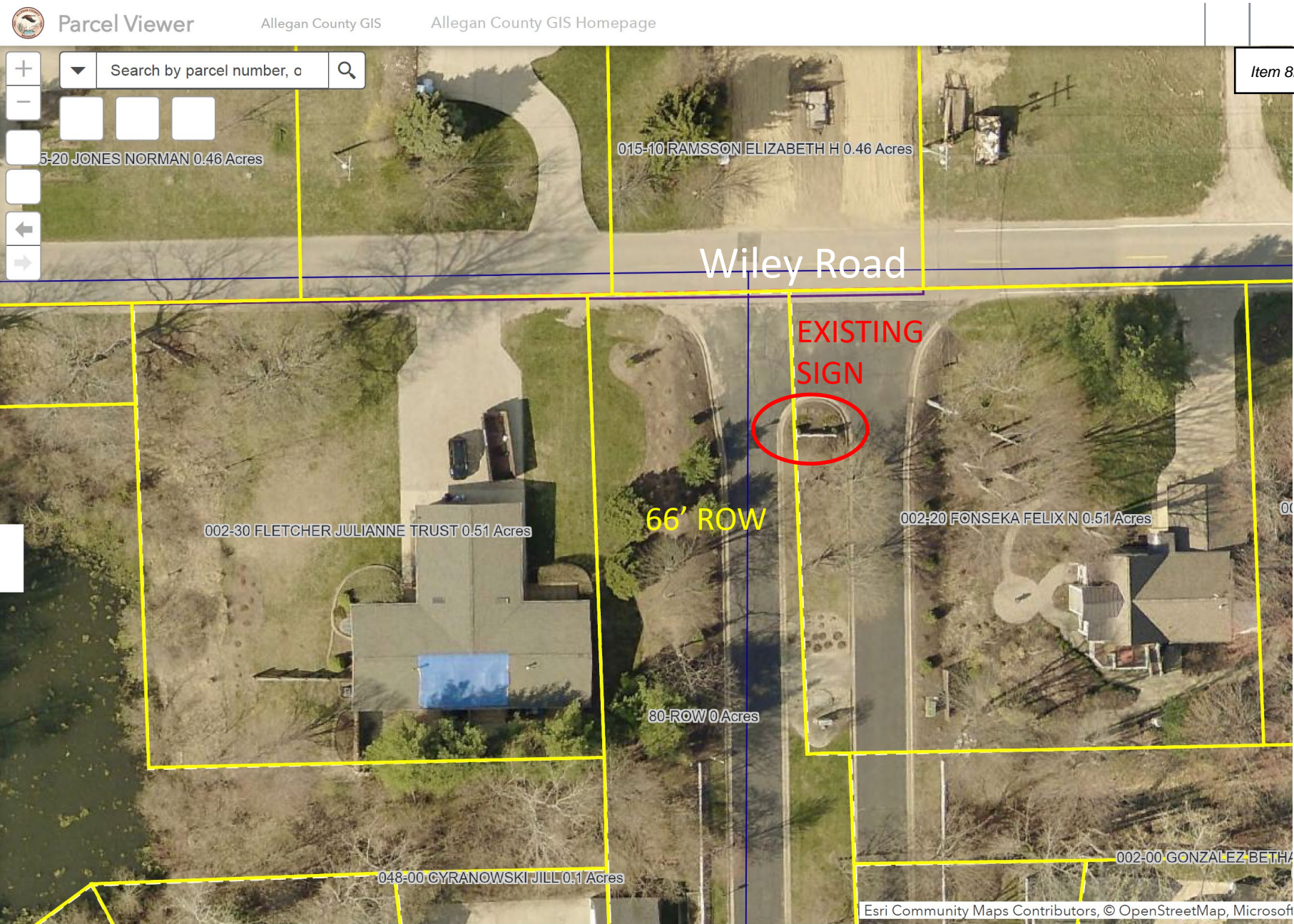
WILDWOOD LANE PUD



Search by parcel number, c

5-20 JONES NORMAN 0.46 Acres

Item 8B.



40ft

SUMMER GROVE PUD



SUMMER GROVE PUD



+

▼ Search by parcel number, o

Q

-

□

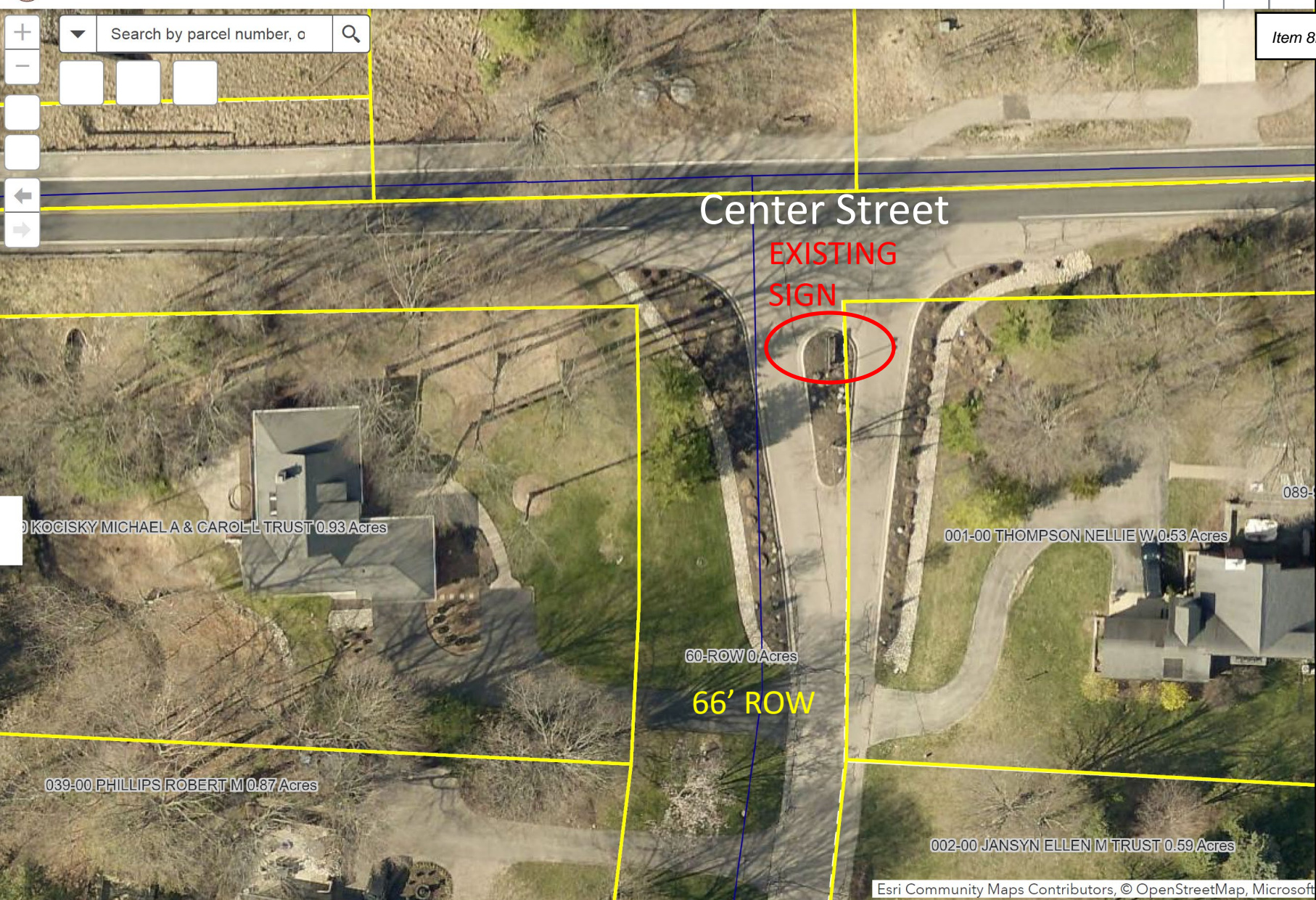
□

□

←

→

Item 8B.



40ft

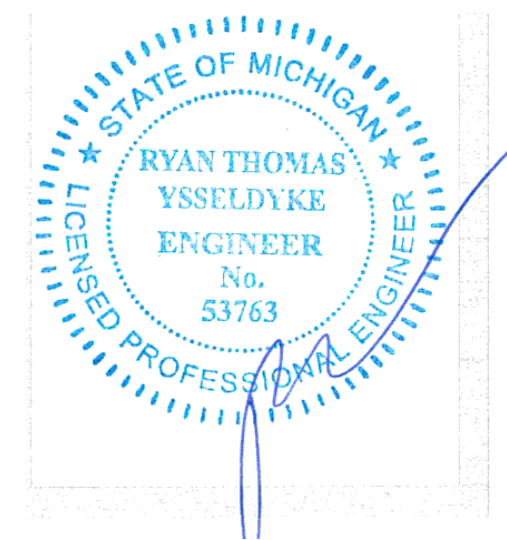
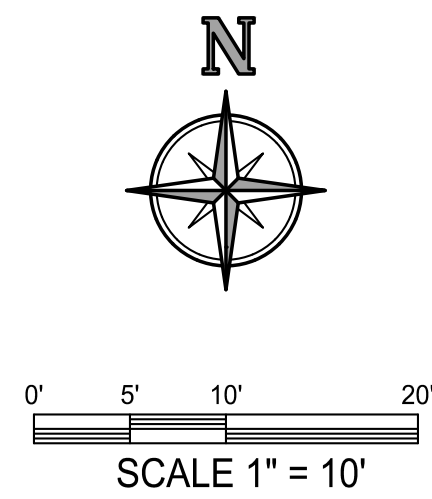
WILDERNESS RIDGE PUD



WILDERNESS RIDGE PUD

PROPOSED SIGN WILDWOOD LANE CONDOMINIUM

CITY OF THE VILLAGE OF DOUGLAS, MI 49406

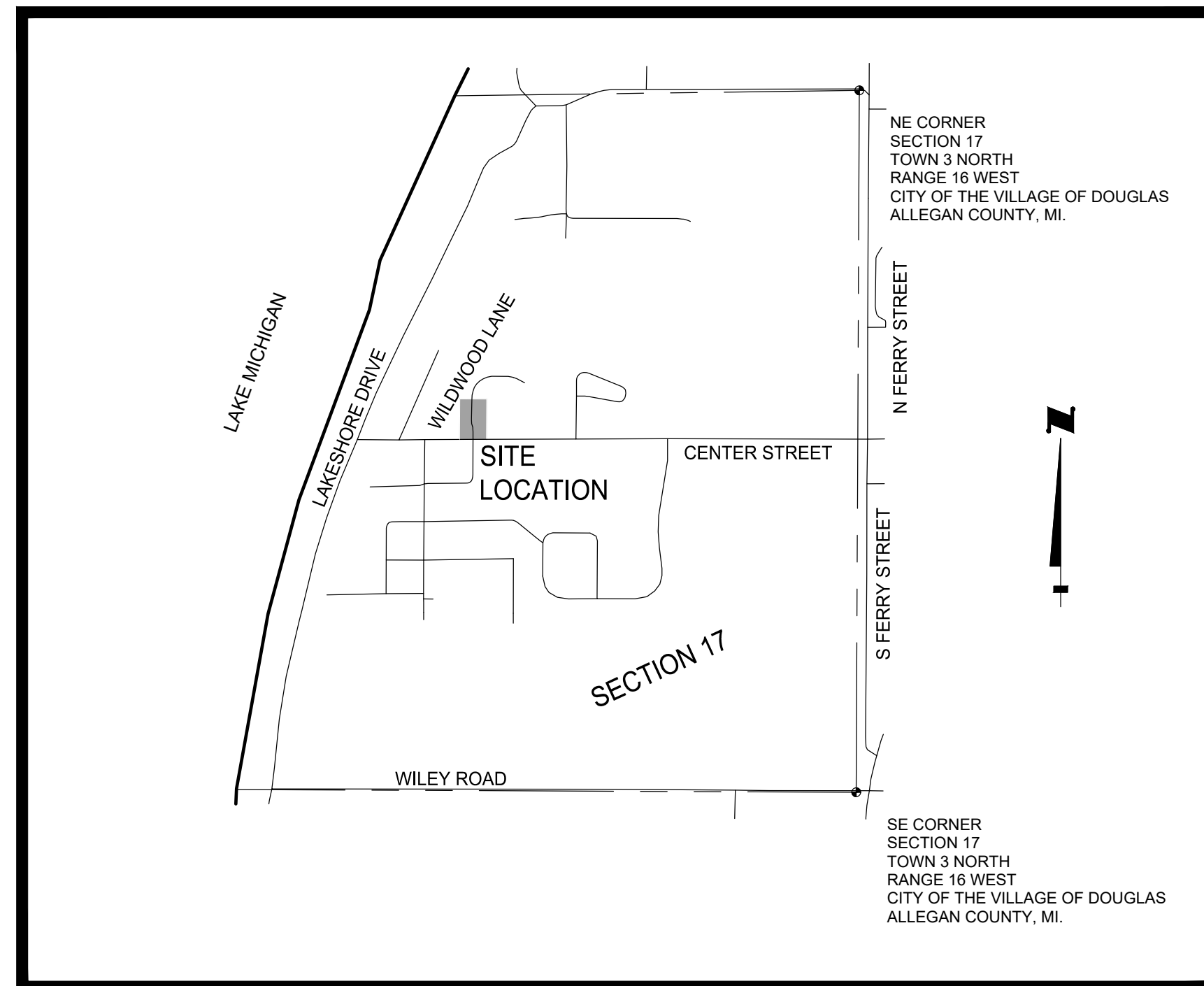


PROPOSED SIGN

LENGTH 18 FEET
WIDTH 0.5 FEET
HEIGHT 3 FEET

LEGEND

FOUND CONCRETE MONUMENT	SECTION LINE
SECTION CORNER	PARCEL LINE
CULVERT	R.O.W. LINE
SIGN	OVERHEAD UTILITY
SANITARY MANHOLE	WOODEN FENCE
STORM MANHOLE	UNDERGROUND GAS
HYDRANT	STORM SEWER
WATER VALVE	EXISTING ASPHALT
UTILITY POLE	EXISTING CONCRETE
TELEPHONE PEDESTAL	EXISTING RIP-RAP
	EXISTING ADA WARNING PLATE
	PROPOSED GRAVEL
	PROPOSED LANDSCAPING
	PROPOSED MARBLE



LOCATION MAP NOT TO SCALE



CENTER OF SECTION 17
TOWN 3 NORTH, RANGE 16 WEST
CITY OF THE VILLAGE OF DOUGLAS
ALLEGAN COUNTY, MICHIGAN
REMON. L.C.R.C. LIBER 10, PAGE 192

EAST 1/4 CORNER SECTION 17
TOWN 3 NORTH, RANGE 16 WEST
CITY OF THE VILLAGE OF DOUGLAS
ALLEGAN COUNTY, MICHIGAN
REMON. L.C.R.C. LIBER 10, PAGE 196
POINT OF COMMENCEMENT

LAYOUT & UTILITY NOTES:

- IT IS THE CONTRACTOR'S RESPONSIBILITY TO VERIFY THAT ALL NECESSARY PERMITS AND APPROVALS HAVE BEEN ACQUIRED PRIOR TO CONSTRUCTION.
- CALL MISS DIG AT LEAST THREE (3) WORKING DAYS PRIOR TO STARTING ANY EXCAVATION.
- CONTRACTOR SHALL CONTACT ENGINEER IF ANY DISCREPANCIES ARE DETERMINED BETWEEN SITE LAYOUT DIMENSIONS AND ACTUAL SITE CONDITIONS.
- COORDINATE ALL UTILITY CONSTRUCTION WITH UTILITY PROVIDER, AS REQUIRED.
- CONTRACTOR SHALL VERIFY THAT THERE ARE NO UTILITY CONFLICTS PRIOR TO CONSTRUCTION.
- ALL WORK WITHIN THE PUBLIC ROAD RIGHT-OF-WAY WILL REQUIRE A PERMIT AND OR APPROVAL FROM THE ALLEGAN COUNTY ROAD COMMISSION AND SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE CURRENT EDITION OF THEIR STANDARDS & SPECIFICATIONS.
- COORDINATE ALL SIGNAGE REMOVAL AND RELOCATION WITHIN THE RIGHT-OF-WAY WITH ALLEGAN COUNTY ROAD COMMISSION. SITE CONTRACTOR RESPONSIBLE TO CONNECT EXISTING AND PROPOSED BUILDING TO WATER SERVICE AND SANITARY SEWER LATERAL. REFER TO PLUMBING PLANS FOR CONNECTION LOCATION AND DETAILS.
- REFER TO ARCHITECTURAL DRAWINGS FOR BUILDING DIMENSIONS. BUILDING SHALL BE STAKED BASED ON FOUNDATION PLAN. CONTRACTOR SHALL NOTIFY ENGINEER IF THERE ARE DISCREPANCIES BETWEEN THE BUILDING AND SITE DRAWINGS.
- SITE SIGNAGE SHALL MEET THE STANDARDS AND REQUIREMENTS OF THE CITY OF THE VILLAGE OF DOUGLAS ZONING ORDINANCE. A SIGN PERMIT SHALL BE ACQUIRED PRIOR TO CONSTRUCTION.
- CONTRACTOR SHALL BE RESPONSIBLE TO MEETING THE STANDARDS AND REQUIREMENTS OF THE LOCAL NOISE ORDINANCE FOR ALL CONSTRUCTION PRACTICES.
- SEE OTHER SHEETS IN PLAN SET FOR MORE INFORMATION.



Know what's below.
Call before you dig.

HOLLAND
ENGINEERING

220 Hoover Boulevard
Holland, Michigan 49423-3766
www.hollandengineering.com
T 616-392-5938 F 616-392-2116

The Surveyor's /
Engineer's liability for any
errors or omissions shall
be limited to those
arising out of the
Surveyor's / Engineer's
negligence, gross
negligence, or
misrepresentation shall
not amount to greater than
the service fee.

**WILDWOOD LANE
CONDO ASSOCIATION**

ATTN: MRS. SARAH HARRIS
P.O. BOX 1045
DOUGLAS, MI 49406

**WILDWOOD LANE
CITY OF THE VILLAGE OF DOUGLAS
MICHIGAN 49406**

PT. OF THE N 1/2 SECT. 17 T3N. R16W
CITY OF THE VILLAGE OF DOUGLAS
ALLEGAN COUNTY, MI

Issued for:		No.	A.
Date	Description		
10/06/2025	SUBMITTED FOR REVIEW		

Project Manager RYAN T. YSELDYKE, P.E.	
Vertical Datum N/A	Horz. Datum HEI 96
Drawn by AARON VENEMA	
Checked by Survey	MOS
City	MI
Struc.	
L. A.	
HEI Project Number 25-09-009	
Sheet Title SIGN LAYOUT PLAN	
Sheet No. C-101	



thence North 24 degrees 14 minutes 50 seconds East 560.90 feet along the Easterly line of Bryan Development as recorded in Liber 5 of Plats, on Page 60, Allegan County Records; thence North 02 degrees 19 minutes 27 seconds East 8.98 feet along the Easterly line of said lot; thence South 88 degrees 23 minutes 50 seconds East 422.97 feet; thence South 00 degrees 27 minutes 07 seconds West 28.97 feet along the North and South 1/4 line of said section; thence North 89 degrees 56 minutes 01 seconds East 290.42 feet; thence South 00 degrees 22 minutes 42 seconds West 418.79 feet; thence South 89 degrees 55 minutes 50 seconds West 450.00 feet; thence South 00 degrees 22 minutes 42 seconds West 233.00 feet to the point of beginning.

Together with and subject to easements, restrictions, interests, reservations and governmental limitations of record, and the easements set forth on the Condominium Subdivision Plan attached as Exhibit B to this Master Deed or as declared and reserved in Article VII below.

ARTICLE IV - TITLE AND NATURE

The Condominium Project shall be known as Wildwood Lane, a site condominium, Allegan County Subdivision Plan No. 169. Such architectural plans and specifications as may exist for the Condominium Project will be filed with the Village of Douglas, Allegan County, Michigan. The improvements contained in the Condominium Project, including the number, boundaries, dimensions, and area of each unit, are set forth in the Condominium Subdivision Plan attached as Exhibit B. The Condominium Project contains individual units to be used as building sites for single-family homes. Each unit has been designed and is intended for separate ownership and use, as evidenced by each unit having direct access to a common element of the Condominium Project. Each co-owner in the Condominium Project shall enjoy the exclusive right to occupy his or her unit and shall have undivided and inseparable rights to share with other co-owners the use and enjoyment of the general common elements.

ARTICLE V - COMMON ELEMENTS

A. General Common Elements. The general common elements are:

1. The real property described in Article III of this Master Deed, excluding those portions within the boundaries of any Condominium unit as described in Article VI, Section A of this Master Deed and shown on Exhibit B, but including easement interests of the Condominium, if any, in the property within the boundaries of any unit (the "**Easements**"), as shown on Exhibit B;
2. The main electrical distribution system throughout the Condominium Project located within the Easements (excluding facilities which serve individual units);
3. The telephone wiring system throughout the Condominium Project located within the Easements (excluding facilities which serve individual units);

4. Any cable television wiring throughout the Condominium Project located within the Easements (excluding facilities which serve individual units);
5. The gas distribution network throughout the Condominium Project located within the Easements (excluding facilities which serve individual units);
6. Any entrance way improvements located within the Easements;
7. Any roads now or hereafter located in the Condominium Project to the extent they are not dedicated or accepted for dedication for public use; and
8. Such other elements of the Condominium Project not herein designated as common elements which are not enclosed within the boundaries of a unit and which are intended for common use or necessary to the existence, upkeep, and safety of the Condominium Project as a whole, including the Walkway.

Some or all of the utility lines, systems, and equipment described above may be owned by the local public authority or by the company that is providing the pertinent service. Accordingly, such utility lines, systems, and equipment shall be general common elements only to the extent of the co-owners' interest therein, if any, and Developer makes no warranty with respect to the nature or extent of such interest. Each co-owner will be responsible for connecting the utilities for his or her unit to the distribution lines lying within the Easements at his or her sole expense.

B. Limited Common Elements. The limited common elements are those common elements, if any, limited in use to the owners of the unit they serve, abut, or to which they appertain, such as the ground directly beneath each unit, and the Undisturbed Area (except for the portions of the Walkway that run through the Undisturbed Area), as shown on **Exhibit B**.

C. Upkeep of Common Elements. The respective responsibilities for the maintenance, decoration, repair, and replacement of the common elements are as follows:

1. The Association shall bear the burden and cost of decorating, maintaining, repairing, and replacing all general common elements except (a) to the extent of maintenance, repair, or replacement due to the acts or neglects of a co-owner or his or her agent, guest, or invitee, for which such co-owner shall be wholly responsible, unless, and to the extent, any such loss or damage is covered by insurance maintained by the Association; and (b) as provided in Subsection 2 below.

2. Except for the extent of maintenance, repair, or replacement due to the act or neglect of another co-owner or his or her agent, guest, or invitee, for which such co-owner shall be wholly responsible, and subject to the restrictions under Article VII, Section 1(h) of the Condominium Bylaws regarding the Undisturbed Area located within each unit, the cost of decorating, maintaining,



repairing, and replacing all improvements, including landscaping, within the boundaries of a unit, will be borne by the co-owner of the unit. The condition and appearance of all buildings, garages, patios, decks, porches (whether open or screened), landscaping, and all other improvements within a unit will, at all times, be subject to the approval of the Association, except that the Association may not disapprove the appearance of an improvement maintained as constructed with the approval of the Developer or the Association.

Any maintenance, repair, or replacement obligation to be borne by a co-owner may, if not performed by the co-owner, be performed by or under the direction of the Association, with the cost assessed against the responsible co-owner. The Association shall not, in such case, be responsible for incidental damage to the unit, or any improvement or property located within the boundaries of the unit, of the co-owner who failed to fulfill his or her obligations.

D. Residual Damage to Units. Unless provided otherwise in this Master Deed or in the Condominium Bylaws, damage to a unit, or any improvement or property located within the boundaries of the unit, caused by the repair, replacement, or maintenance activities of the Association of those common elements which must be maintained by the Association shall be repaired at the expense of the Association.

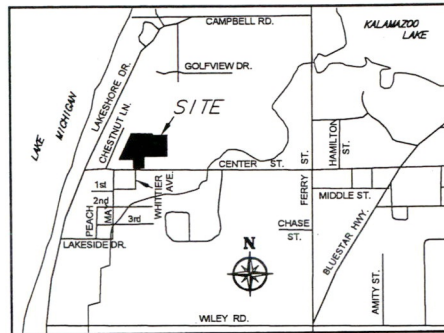
E. Use of Units and Common Elements.

1. No co-owner shall use his or her unit or the common elements in any manner (a) inconsistent with the purposes of the Condominium Project or (b) which will unreasonably interfere with or impair the rights of any other co-owner in the use and enjoyment of his or her unit or the common elements.

2. No co-owner shall be exempt from contributing toward Expenses of Administration (as defined in the Condominium Bylaws) or from the payment of assessments against his or her unit by reason of non-use or waiver of use of the common elements or by the abandonment of his or her unit.

ARTICLE VI - UNIT DESCRIPTION AND PERCENTAGES OF VALUE

A. Description. A description of each unit, with elevations therein referenced to an official benchmark of the United States Geological Survey sufficient to relocate accurately the space enclosed by the description without reference to the unit itself, is set forth in the Condominium Subdivision Plan. Each unit shall consist of all that space within the unit boundaries, as shown on the Condominium Subdivision Plan and delineated in heavy outlines, but not any common elements contained therein. The dimensions shown on the Condominium Subdivision Plan for each unit have been calculated by Holland Engineering Inc., Holland, Michigan.



LOCATION MAP
- NOT TO SCALE -

SCHEDULE OF BOUNDARY COORDINATES
(ORIGIN ARBITRARY)

COORDINATE POINT	NORTHING	EASTING
1	24338.0880	31468.3970
2	24334.9280	28856.8560
3	24334.7359	28698.1161
4	24334.4803	28486.8563
5	24507.4759	28208.2210
6	24507.1377	28208.7078
7	25018.5522	28439.0547
8	25027.5248	28439.4188
9	25015.6934	28862.2264
10	24986.7243	28861.9979
11	24987.0602	29152.4210
12	24568.2753	29149.6548
13	24567.7308	28698.6551
14	26941.5330	28877.4190

GENERAL NOTES

ALL DIMENSIONS ARE IN FEET AND DECIMALS THEREOF.

CURVILINEAR DIMENSIONS ARE ARC DIMENSIONS.

SITE CONDOMINIUM UNIT CORNERS ARE MARKED BY 1/2 INCH DIAMETER STEEL RODS 18 INCHES IN LENGTH WITH CAP STAMPED "HEI #33976".

BEARINGS ARE BASED ON SOLAR OBSERVATION AND HAVING A BEARING OF SOUTH 89°55'50" WEST ALONG THE EAST AND WEST 1/4 LINE OF SECTION 17.

△ SITE BENCHMARK - NORTH EDGE OF SANITARY SEWER MANHOLE RIM AT INTERSECTION OF WHITTIER AVENUE AND CENTER STREET (131ST AVENUE). ELEVATION = 637.62' (ASSUMED DATUM)

THE CONDOMINIUM PROPERTY IS SUBJECT TO THE FOLLOWING ITEMS:

RESTRICTIONS REGARDING BUILDING AND DRAINAGE AS CALLED FOR IN THE MASTER DEED.

A DRAINAGE AGREEMENT WITH THE ALLEGAN COUNTY DRAIN COMMISSIONER PURSUANT TO SECTION 433 OF ACT 40 OF THE PUBLIC ACTS OF 1956, AS AMENDED.

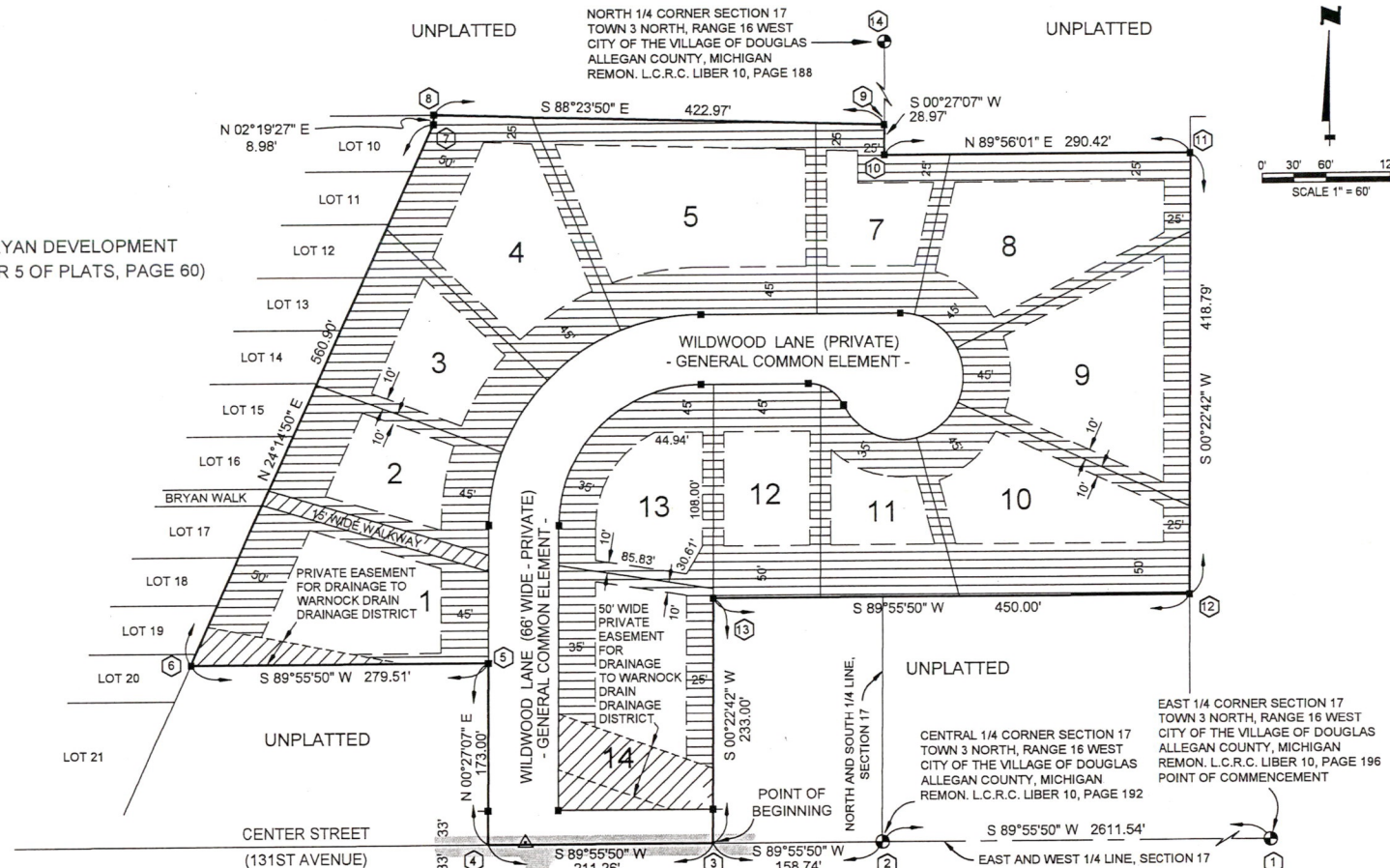
AREAS WHICH ARE NOT PART OF THE UNITS OR NOT DESIGNATED AS LIMITED COMMON ELEMENTS SHALL BE ASSUMED TO BE GENERAL COMMON ELEMENTS.

THIS PROJECT CONTAINS 9.735 ACRES OF LAND.

WILDWOOD LANE MUST BE BUILT.

NOTE:
THIS DRAWING WAS ORIGINALLY PREPARED AS A 24" X 36" DRAWING. ANY OTHER SIZE DRAWING HAS BEEN REDUCED IN SIZE.

BRYAN DEVELOPMENT
(LIBER 5 OF PLATS, PAGE 60)



SURVEY PLAN LEGEND

- SET CONCRETE MONUMENT OF STEEL ROD 1/2 INCH IN DIAMETER AND 36 INCHES LONG ENCASED IN CONCRETE 4 INCHES IN DIAMETER.
- FOUND CONCRETE MONUMENT OF STEEL ROD 1/2 INCH IN DIAMETER ENCASED IN CONCRETE 4 INCHES IN DIAMETER.
- PROPERTY BOUNDARY LINE
- UNIT BOUNDARY LINE
- EASEMENT LINE
- - - BUILDING SETBACK LINE
- x - FENCE LINE
- BOUNDARY COORDINATE POINT
- UNIT COORDINATE POINT
- 13 UNIT NUMBER
- ▨ GENERAL COMMON ELEMENT
- ▩ LIMITED COMMON ELEMENT
- ▨ ASPHALT PAVEMENT
- ▨ WET AREA
- REMON. LAND CORNER RECORDATION CERTIFICATE
- SQ. FT. SQUARE FEET

FELKER'S LAKE SHORE SUBDIVISION
(LIBER 4 OF PLATS, PAGE 58)

NOTE: PREVIOUS SITE CONDOMINIUM UNITS 5 AND 6 HAVE BEEN COMBINED INTO A SINGLE SITE CONDOMINIUM UNIT AND IS IDENTIFIED AS SITE CONDOMINIUM UNIT 5 AS SHOWN HEREON.

BUILDING SETBACK AREAS AS SHOWN HEREON AS A LIMITED COMMON ELEMENT ARE DESIGNATED AS UNDISTURBED AREAS PER THE MASTER DEED, EXCEPT SIDE YARDS.



Douglas J. Lansky
DOUGLAS J. LANSKY
MICHIGAN PROFESSIONAL SURVEYOR NO. 45500
HOLLAND ENGINEERING, INC.
220 HOOVER BOULEVARD
HOLLAND, MICHIGAN 49423-3766

PROPOSED DATED: MARCH 17, 2017

HOLLAND
ENGINEERING
ENGINEERING | SURVEYING | PIPELINE SERVICES
220 Hoover Boulevard
Holland, Michigan 49423-3766
T 616-392-5038 F 616-392-2116

The Surveyor's liability for any errors or omissions in this drawing is limited to the professional services rendered by the Surveyor and does not extend to the design of the project or the construction of the project.

WILDWOOD LANE
PART OF THE NORTHEAST 1/4 AND THE NORTHWEST FRACTIONAL 1/4 OF SECTION 17, TOWN 3 NORTH, RANGE 16 WEST CITY OF THE VILLAGE OF DOUGLAS, ALLEGAN COUNTY, MICHIGAN

Issued for:	DOUGLAS J. LANSKY
Vertical Datum:	Horizontal Datum:
ASSUMED	HEI-96
Drawn by:	DAVE MCLEES
Checked by:	D.J.L.
Survey Date:	03-17-2017
HEI Project Number:	16-12-014
Sheet Title:	SITE PLAN (BUILDING AREA)
Sheet No.:	3 OF 5

Item 8B.

LAUTERBACH ARCHITECTURE LLC

13 Wildwood Lane
P.O. Box 752
Douglas, MI 49406

June 12, 2025

Sean Homyen
Planning and Zoning Administrator
City of the Village of Douglas
PZAdmin@douglasmi.gov

Re: Proposed Monument Sign for Wildwood Lane Condominium Assoc. PUD

Dear Sean:

Please find attached sign drawings and documents regarding a proposed new monument sign to be located at the entrance of our development, at the corner of Center Street and Wildwood Lane. I wanted to note a few items prior and in respect to your review and anticipated approval.

Wildwood Lane Condominium Association PUD, much like Wilderness Ridge and Summer Grove, would like to complete our development vision with the addition of an entrance sign. Unlike Wilderness Ridge and Summer Grove, we are a modern house development, and our signage proposal is more "sculptural" and "subtle" in it's design, as well as rooted in nature by integrating it carefully into the landscape; much like our existing homes. We also feel the intention of the City of the Village of Douglas' vision for signage in a PUD is

something you would view differently, hence the wording in the Sign Ordinance 07-2023, page 18, Table A. which uses the words "*with the exception of PUD districts*". Some features to point out which makes our proposal unique:

1. Sign is placed perpendicular to Center Street (parallel to Wildwood Ln) which is unlike Wilderness Ridge and Summer Grove which place their main sign face fronting Center street or Wiley. We feel this is a friendlier and more subtle way to view the sign.
2. Sign is well within the maximum height of 6' and under the maximum allowable area of 45 sf.
3. Actual sign copy "WILDWOOD" is set back from the front property line approximately 15'.
4. Landscaping and hardscape materials are all local and indigenous, and drought free preserving the look and longevity of the installation.
5. Sign is made of corten steel which will blend with the forest bed, and provide longevity and a maintenance free installation.

Thanks for your time and review, and please feel free to reach out with questions, or if you would like to meet onsite where we have erected a temporary outline of the sign.

Respectfully,



Mark W. Lauterbach, AIA

Cc: WWL Architectural Review Committee
WWL Condo Association Board
Tony Pastor, President

From: [Neal Seabert](#)
To: [Laura Kasper](#)
Subject: Community Rec report
Date: Monday, December 22, 2025 3:32:58 PM

Saugatuck Public Schools Community Recreation

Directors Report
 October, 2025

Current Advisory Board Members:

Anthony Grech – SPS Administrator
 Andy Diaz – SPS Coaching Staff
 Kelly Roche – City of Saugatuck
 Neil Seabert – City of Douglas
 Ashley Little Rea – Saugatuck Twp.
 TBA– Laketown Twp.

Spring / Summer 2025

Little League (March – June): DES Gym, Beery Field, Shultz Park, SHS Softball Field and DES High School Field

- Start Smart – 14 participants
- Tee Ball - 43
- Girls Minor 1 =30 participants
- Girls Minor 2=14 participants
- Girls Majors = 13 participants
- Girls Middle School= 4 participants (Holland Rec)
- Boys Minor 1 = 27 participants
- Boys Minor 2 = 24 participants
- Boys Majors = 21 participants
- Boys Middle School = 23 participants
- Total 213

Summer Youth SHS Sports Camps (June- August): SHS Gym & SHS Stadium

- Boys Basketball = 23 participants
- Girls Basketball = 20 participants
- Track = 71 participants
- Soccer = Youth Camp 59 participants
- Volleyball = Youth Camp 29 participants
- Football = 30
- Total = 232

Swimming Lessons (June-August): Safe Harbor Tower Marina

- Kerri Prince Instructor
- Three Levels/Three Sessions
- Session 1 = 16 participants
- Session 2 = 17 participants
- Session 3 = 14 participants
- Total = 44

Tennis Lessons (July): SHS Tennis Courts

- Three Levels/One Session = 26 participants
- Instructors Julie Sowa, Karris Moerler and Kip Klinge

SMS Summer Volleyball (July & August): SMS Gym

- Girls 7/8 Grade = 20 players
- Lakeshore League with Holland, West Ottawa and Fennville

Lakeshore Track Meet (July): Zeeland Stadium

- Grades 3-8 = 175+ Regional athletes
- Saugatuck = 18 participants

Adult Outdoor Fitness Classes (June-August): Beery Field

- Adults = 25 participants
- Free classes sponsored by Blue Star Gym
- Instructor Kathryn Norman

Pickleball Youth Camp (August): Schultz Park

- Partner with the Saugatuck/Douglas Pickleball Club
- Ages 10 – 14 = 25 participants (with waiting list)

Pickleball (April – November): Schultz Park

- Courts at Schultz Park are still getting a lot of use
- Saugatuck/Douglas Pickleball Club
- Comm Rec helped fund the resurfacing of the courts/ Spring 2023

Fall 2025

Rocket Football (August – October): Beery Field, SHS Softball Field & SHS Stadium

- Flag football plays in our Lakeshore League and Tackle is in the SWM 8 man league.
- Boys K-2 Flag Football = 11 players
- Boys Flag 3/4 = 26 players
- Boys Tackle 5/6 = 13 players
- Total = 50

Soccer (August – October): Schultz Park & SHS Stadium

- Under 6 years old Coed = 37 players
- Under 8 years old Coed = 49 players
- Under 10 years old Girls = 28 players
- Under 10 years old Boys = 22 players
- Under 12 years old Girls = 24 players
- Under 12 years old Boys = 18 players
- Total = 178

Cheerleading (August – October): SHS Stadium

- 3-6 grade = 23 participants

Volleyball Grades 5th/6th (October - November): DES Gym & SHS Gyms

- Girls Play in the Lakeshore Volleyball League
- Grades 5th & 6th = 39 participants

Winter 2025

Youth Basketball (November – February): DES Gym, SMS Gym, SHS Gym

- Start Smart – 12 participants
- K-2 = 61 participants
- 3-4 Girls = 17 participants
- 3-4 Boys = 18 participants
- 5-6 Girls = 17 participants
- 5-6 Boys = 30 participants
- 7-8 Girls = 14 participants
- 7-8 Boys = 20 participants
- Total = 177

Hiking Club (All year): Local hiking trails

- Monday mornings – Frank Lamb = 30+ Participants
- Open Enrollment – FREE
- They have added several more hikes during the week

Adult Basketball (November – March): SHS Gym

- 10 – 25 participants nightly
- Sunday nights
- \$3 per night or \$25 for season for non-residents

Ski Club: (December – March): Timber Ridge Ski Area

- I work with Timber Ridge Ski Resorts to provide discounted rates for skiing and snowboarding
- All ages = 26 participants
- Maybe looking at Bittersweet again for 2026? Still not as good of a value as in the past. Very expensive and inconvenient.

Boys High School Volleyball (November – May): DES Gym & SHS Gym

- Boys 9-12 Grade = 1 team / 11 players
- Third year as a club sport
- Conference Champions 2024

SPS Community Recreation Needs

- Full Size Soccer Field (2 acres)
- Full Size Football Field (2 acres)
- Recreation Center – Indoor Pickleball, Basketball, Soccer, Track etc.

Marketing - How does Community Recreation promote its programs?

- Facebook: Saugatuck Recreation
- Twitter: Saugatuck Recreation
- Instagram: SPS Recreation
- Website: saugatuckps.com (community recreation)
- Saugatuck Recreation Blue Sombrero Online Store.
- Registration forms are sent home with every student at SPS. Registration forms are also located at every SPS office.
- Flyers- Promotional flyers are put up at each school.
- Info is sent out via email to every parent through the bi-weekly DES Newsletter.
- Announcements are made at schools when deadlines are drawing near.
- DES Marquee:
- Using the school alert system, we can notify past participants of upcoming registration deadlines.

Community Updates

- 5 Year Parks and Recreation Plan (complete)
- Saugatuck
- Douglas
- Laketown Twp.
- Saugatuck Twp.
- SPS Athletics

Scholarships (Grant Rogers Burd Fund)

Sport Gender Age Amount

Basketball Boys/Girls 3-16 years old \$480.00

10 scholarships out of 177
@\$48
Little League Boys/Girls 3-16 years old \$1248.00
26 scholarships out of 214
@\$48
Summer Camps Boys/Girls 3-16 years old \$46.00
& Lessons
2 scholarships out of 257
@\$23
Soccer Boys/Girls 3-16 years old \$192.00
4 scholarships out of 178
@\$48
Volleyball Boys/Girls 11-14 years old \$192.00
4 scholarships out of 70
@\$48
Swimming Lessons Boys/Girls 3-16 years old \$315.00
5 scholarships out of 44
@\$63
Football Boys/Girls 3-16 years old \$126.00
2 scholarships out of 50 @
\$63
TOTAL